



# Town of Fountain Hills Fiscal Year 2025 Budget



**Final Version - 6/04/2024**



# TABLE OF CONTENTS

<b>Introduction</b> .....	<b>4</b>
Transmittal Letter .....	5
Demographics .....	7
Organization Chart .....	11
Fund Structure .....	12
GFOA Budget Award .....	16
Budget Process .....	17
Town Policies .....	23
Strategic Plan .....	25
<b>Budget Summary</b> .....	<b>30</b>
Budget Message .....	31
Budget Summary .....	32
Supplements .....	35
<b>Fund Summaries</b> .....	<b>37</b>
All Funds Summary .....	38
General Fund .....	46
Special Revenue Funds .....	54
Streets Fund .....	58
Downtown Strategy Fund .....	68
Economic Development Fund .....	73
Tourism Fund .....	78
Special Revenue Fund .....	84
Public Art Fund .....	88
Court Enhancement Fund .....	93
Environmental Fund .....	98
Cottonwoods Maint Dist .....	104
Capital Funds .....	109
Capital Projects Fund .....	110
Development Fee Funds .....	115
Fire/EMS Dev Fee .....	116
Streets Dev Fee .....	119
Park/Rec Dev Fee .....	122
Internal Service Funds .....	125
Facilities Reserve Fund .....	129
Technology Repl Fund .....	134
Vehicle/Equip Repl Fund .....	139
Debt Service Funds .....	143
GO Bond Debt Service Fund .....	147
Eagle Mountain CFD Debt Service .....	152
MPC Debt Serv .....	157
<b>Funding Sources</b> .....	<b>162</b>
Transaction Privilege Tax (All Funds) .....	163
TPT - General Fund .....	166



TPT - Streets Fund .....	167
TPT - Capital Projects Fund .....	168
TPT - Economic Development Fund .....	169
TPT - Downtown Strategy Fund .....	170
State Shared Revenues (All Funds) .....	171
State Shared Revenues - General Fund .....	172
State Shared Revenue - Streets Fund .....	173
Other Revenues (All Funds) .....	174
Other Revenues - Licenses & Permits .....	177
Other Revenues - Leases & Rents .....	180
Other Revenues - Charges for Services .....	183
Other Revenues - Fines & Forfeitures .....	186
Other Revenues - Misc .....	189
Other Revenues - Grants .....	194
<b>Departments/Divisions .....</b>	<b>197</b>
Mayor & Town Council .....	198
Administration .....	202
Information Technology .....	206
Economic Development .....	209
Finance .....	214
Administrative Services .....	218
Legal Services .....	221
Public Information .....	224
Purchasing .....	227
Town Clerk .....	230
Town Manager .....	233
General Government .....	237
Municipal Court .....	242
Public Works .....	247
Development Services .....	254
Community Services .....	259
Fire and Emergency Medical Services .....	265
Law Enforcement .....	269
<b>Capital Improvements .....</b>	<b>273</b>
One year plan .....	274
Multi-year plan .....	278
<b>Debt .....</b>	<b>282</b>
Government-wide Debt .....	283
Debt by Type Overview .....	284
<b>Schedules &amp; Resources .....</b>	<b>285</b>
Personnel .....	286
Comprehensive Fee Schedule .....	291
Budget Resolution .....	302
Acronyms .....	303
<b>Appendix .....</b>	<b>305</b>
Community Services Requests .....	306
Public Works Requests .....	326
Glossary .....	367



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# INTRODUCTION

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## Transmittal Letter

Rachael Goodwin, Town Manager

June 4, 2024

Honorable Mayor, esteemed Council, Residents and Stakeholders of Fountain Hills,

I am pleased to present to you the FY2025 Town Budget, a strategic fiscal roadmap that embodies our collective community goals, priorities, and challenges. This document is a culmination of extensive collaboration, careful analysis, and a deep commitment to ensuring a prosperous and vibrant future for our community. Our budget is more than just numbers on paper; it reflects our shared values and demonstrates our dedication to addressing the needs and desires of our residents. Throughout the pages that follow, you will find a comprehensive overview of our financial plan, illustrating how we intend to allocate resources in a way that maximizes our community's growth and well-being.

### Budget Overview:

The FY2025 Town Budget represents a healthy and vibrant fiscal outlook, with a total allocation of \$45.2 million. This marks an increase of \$2.1 million from the previous fiscal year, a reflection of our increased commitment to providing services and capital project improvements to our residents. Within our conservative forecasting framework, our General Fund Revenues have increased by \$200,000 to \$25.8 million, reflecting our town's economic stability.

Our budget is a testament to our dedication to addressing the needs and goals of our residents. We understand that nurturing the pillars of our community – responsible growth, financial stability, health and safety, infrastructure and facility maintenance, and quality of life – is paramount to our progress.

### Capital Budget:

Our responsibilities extend beyond the operational scope, and our Capital Budget of \$9.1 million has been built to manage the demands of our community's infrastructure and improvements. We anticipate receiving \$2.7 million from grant sources, a demonstration of our successful partnerships and innovative approach to funding. This allocation will facilitate crucial improvements in Community Services, with \$1.5 million dedicated to enhancing the quality of life for our residents by developing two new parks, adding more pickle-ball courts, and making necessary park improvements within our Town. Additionally, Public Works will take on \$7.6 million in projects to upgrade and modernize our infrastructure to meet the demands of a dynamic community, including necessary storm-water and infrastructure improvements throughout our Town to improve the well-being and safety of our residents.

### Priorities:

The FY2025 Town Budget is intricately designed to address our most pressing priorities. Our commitment to quality of life, infrastructure and facility maintenance, public safety, and community growth remains unwavering. We have allotted significant resources to upgrade our roads, improve our public services, and enhance our parks. We continue to implement sound financial procedures that bolster our resilience in challenging and turbulent fiscal conditions. Moreover, we are dedicated to fostering an inclusive environment that supports the needs of all residents, ensuring that everyone has the opportunity to thrive.

### Challenges:

We recognize that our journey forward is not without obstacles. Economic fluctuations, technological advancements, and unforeseen events continue to test our resilience. However, it is precisely in times of challenge that our community's strength shines the brightest. The FY2025 Town Budget acknowledges these potential hurdles and equips us with the flexibility and foresight to adapt and overcome them. Our conservative budgeting process allows for flexibility and elasticity in order to respond to rapid or unexpected changes. Our budget has been developed with careful forecasting but we remain nimble in the event of changing demands.



Overall Direction:

Our Budget is aligned with a clear and decisive vision for our community's future. As we strive for economic prosperity, social cohesion, and sensible growth, we commit to fostering an environment that encourages innovation, empowers our residents, and celebrates our unique identity. With prudent financial management, transparent governance, and a focus on collaboration, we ensure that the Town of Fountain Hills will thrive today, tomorrow, and for years to come. We are confident that by adhering to wise management, community engagement, and innovation, we will achieve our collective vision for Fountain Hills.

In closing, I extend my heartfelt gratitude to the staff and Council whose dedication and insights have contributed to the creation of this budget. We invite all to engage with this document, offer your feedback, and join us as we embark on this exciting journey towards a bright future. Community involvement is pivotal, and your voices will assist our decisions as we navigate the path ahead.

Sincerely,

Rachael Goodwin  
Town Manager



# Population Overview



TOTAL POPULATION

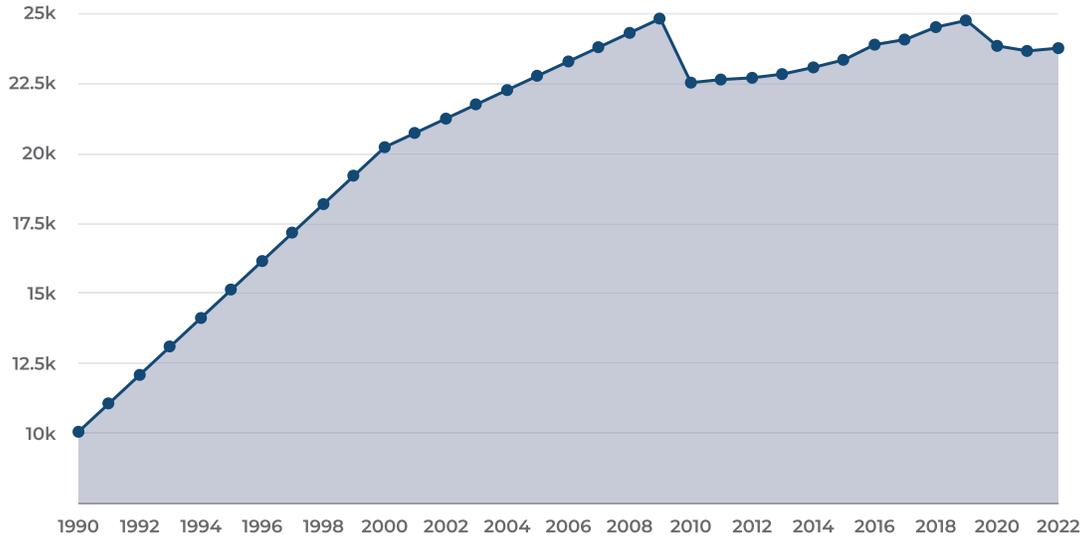
**23,739**

▲ **.4%**  
vs. 2021

GROWTH RANK

**66** out of **92**

Municipalities in Arizona



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



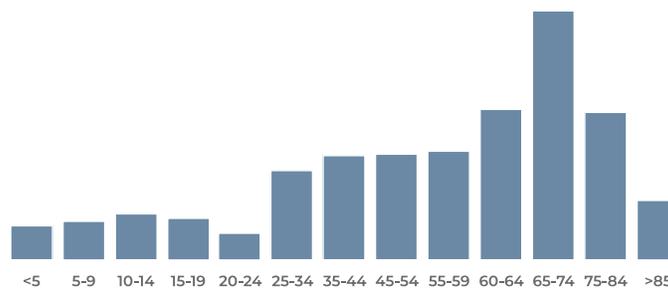
DAYTIME POPULATION

**20,838**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

## POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

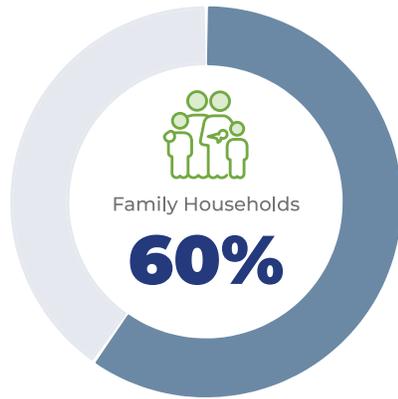
\* Data Source: American Community Survey 5-year estimates

# Household Analysis

TOTAL HOUSEHOLDS

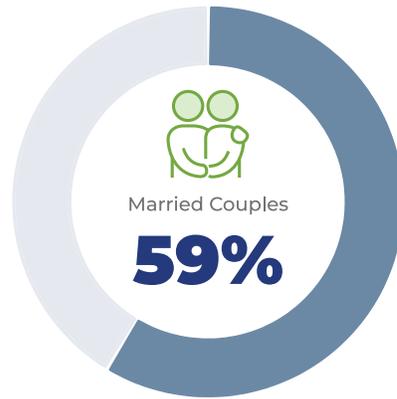
# 11,092

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ 27%

higher than state average



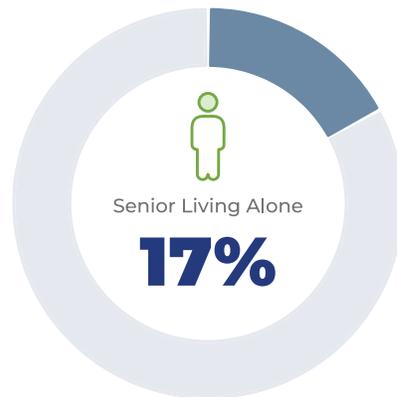
▲ 24%

higher than state average



▲ 9%

higher than state average



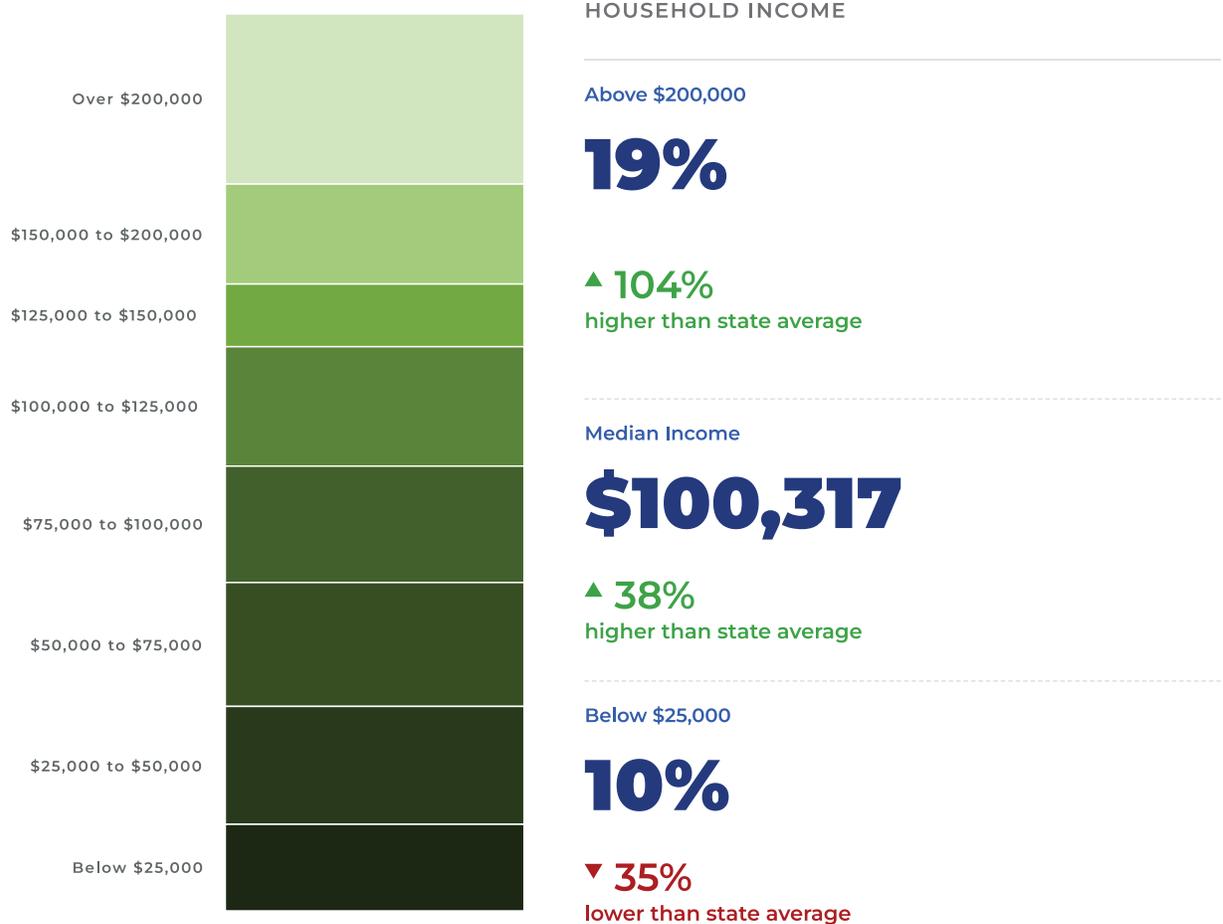
▲ 15%

higher than state average

*\* Data Source: American Community Survey 5-year estimates*

# Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



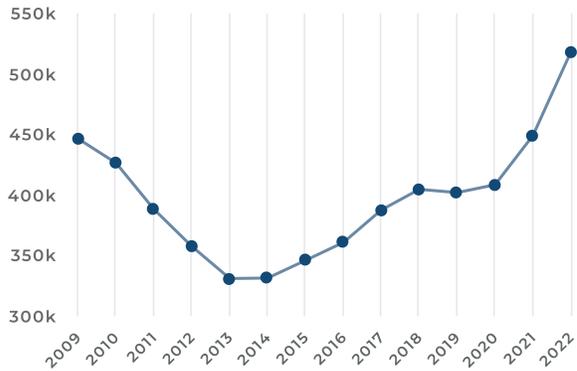
\* Data Source: American Community Survey 5-year estimates

# Housing Overview



2022 MEDIAN HOME VALUE

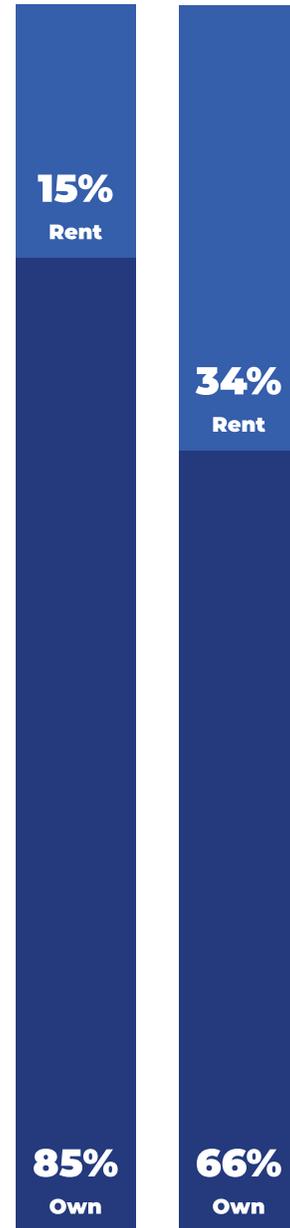
**\$518,200**



\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME OWNERS VS RENTERS

Fountain Hills State Avg.



## HOME VALUE DISTRIBUTION



\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

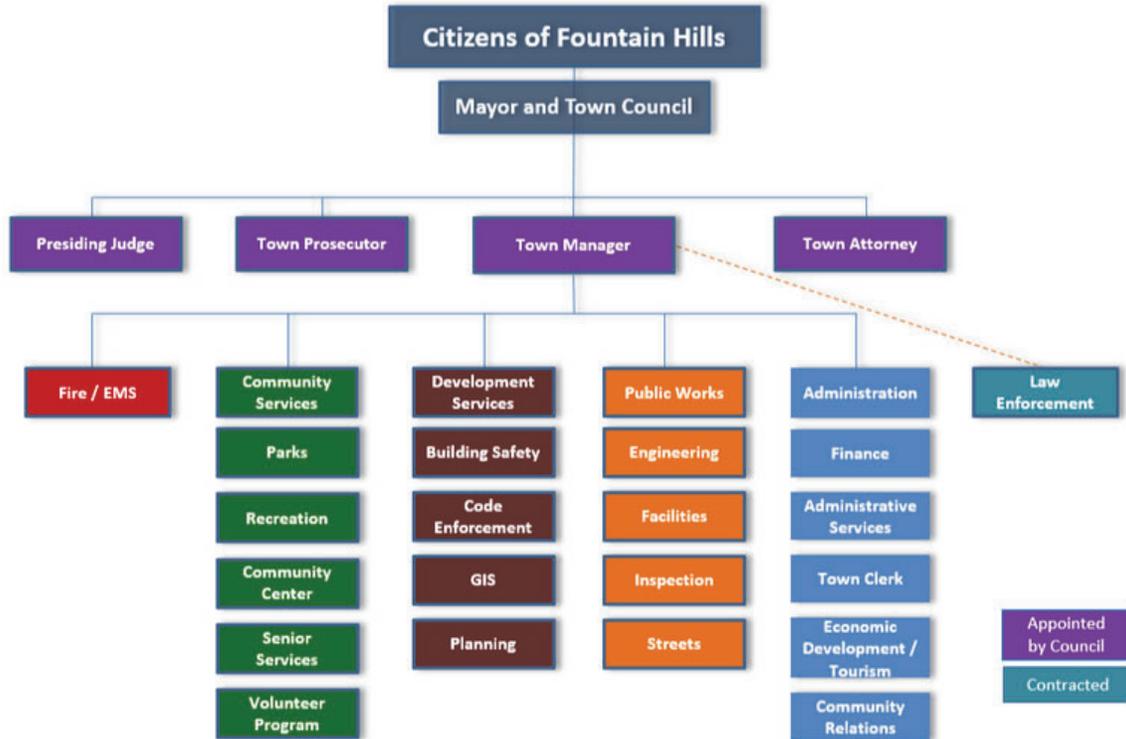
\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



# Organization Chart

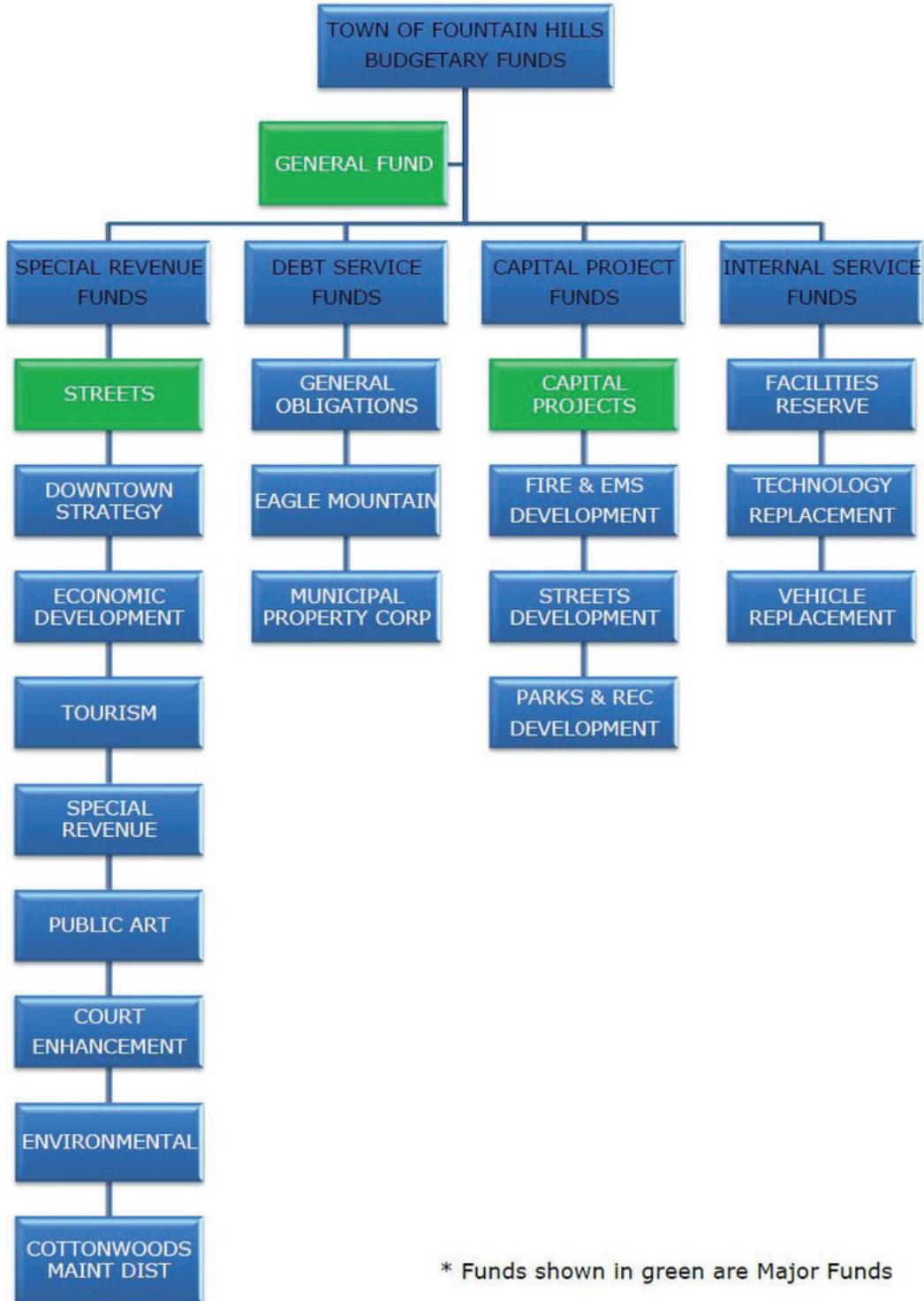
The Organization Chart below graphically depicts the reporting units of the Town. All units, including the Mayor and Town Council, are responsible to the Citizens of Fountain Hills. The chart shows the various operating departments and divisions, as well as the positions that are appointed and services that are contracted. Detailed departmental organization charts may be accessed by clicking on the attachment titled "Town-Wide Organizational Charts" at the bottom of the page.

## Town of Fountain Hills Organization



# Fund Structure

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. Operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. Town resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled. The Town of Fountain Hills appropriates all funds in its budget process.



\* Funds shown in green are Major Funds

# Funds by Department Summary

## FUND/DEPARTMENT STRUCTURE Governmental Funds

Fund Type	Fund	Department	Budgeted
<b>General Fund</b>		<b>Total</b>	<b>\$ 25,824,816</b>
	General Fund	Mayor & Town Council	73,040
	General Fund	Administration	3,270,412
	General Fund	General Government	2,532,053
	General Fund	Municipal Court	526,374
	General Fund	Public Works	1,702,310
	General Fund	Development Services	1,578,897
	General Fund	Community Services	4,202,955
	General Fund	Fire & Emergency Medical	5,694,859
	General Fund	Law Enforcement	6,243,916
Fund Type	Fund	Department	Budgeted
<b>Special Revenue</b>		<b>Total</b>	<b>\$ 9,613,657</b>
	Streets (HURF)	Public Works	7,087,540
	Downtown Strategy Fund	Administration	90,200
	Economic Development Fund	Administration	315,293
	Tourism Fund	Administration	417,378
	Special Revenue Fund	Administration	1,190,000
	Public Art Fund	Community Services	41,761
	Court Enhancement Fund	Municipal Court	52,500
	Environmental Fund	Public Works	404,804
	Cottonwoods Maintenance District Fund	Administration	14,181
Fund Type	Fund	Department	Budgeted
<b>Debt Service</b>		<b>Total</b>	<b>\$ 20,360</b>
	General Obligation Bond Fund	Administration	350
	Eagle Mountain CFD Fund	Administration	19,500
	Municipal Property Corporation Fund	Administration	510
Fund Type	Fund	Department	Budgeted
<b>Capital Projects</b>		<b>Total</b>	<b>\$ 9,092,800</b>
	Capital Projects Fund	Administration, Community Services, Public Works	9,092,800
	Development Fees Funds	Fire, Public Works, Community Services	-
Fund Type	Fund	Department	Budgeted
<b>Internal Service</b>		<b>Total</b>	<b>\$ 600,000</b>
	Facilities Reserve Fund	Public Works	550,000
	Technology Replacement Fund	General Government	50,000
	Vehicle Replacement Fund	General Govt, Public Works	-
<b>GRAND TOTAL ALL FUNDS</b>			<b>\$ 45,151,633</b>



# Fund Classifications and Descriptions

## General Fund

The **General Fund (Fund 100)** is the primary operating fund of the Town and accounts for the resources and uses of various Fountain Hills departments. It exists to account for the financing of services traditionally associated with local government. These services include police and fire protection, development services (planning & zoning/building safety/code enforcement/GIS), public works (facilities/engineering), community services (parks and recreation/community center/senior services), general administration, and any other activity for which a special fund has not been created. Governmental accounting requires the General Fund be used for all financial resources except those required to be accounted for in another fund and have designations of non-spendable, restricted, committed, assigned or unassigned.

## Special Revenue Funds

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes, designated as committed or restricted. The Town maintains the following Special Revenue Funds:

«The **Streets (HURF) Fund (Fund 200)** is funded by .2% of local sales tax, State-shared revenues and transfers from the Capital Improvement Fund. The State of Arizona taxes motor fuels and collects a variety of fees and charges relating to the registration and operation of motor vehicles. 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. This fund may only be used for street and highway purposes and is a restricted fund.

«The **Downtown Strategy Fund (Fund 300)** is a committed fund which may only be used for development of the downtown. Revenue for this fund comes from the 20% of the .1% of local sales tax collections that have been dedicated for this purpose.

«The **Economic Development Fund (Fund 310)** is a committed fund which may only be used for economic development. Revenue for this fund comes from the 80% of the .1% of local sales tax collections that have been dedicated for this purpose.

«The **Tourism Fund (Fund 320)** is a committed fund which may only be used for tourism. Revenue for this fund is provided by a transfer from the Economic Development Fund and grant money.

«The **Special Revenue/Grants Fund (Fund 400)** is restricted by the terms of the individual grants or program funds received. An example of this would be state or federal funds. These funds are to be used only for the specific program or programs for which the funds have been awarded and in accordance with all the grant conditions.

«The **Public Art Fund (Fund 410)** is funded by developer in-lieu contributions. These funds may only be used for the maintenance of art and for the installation of this art throughout the community. This fund has a committed fund balance.

«The **Court Enhancement Fund (Fund 420)** is a restricted fund which may only be used to enhance the technological, operational and security capabilities of the Fountain Hills Municipal Court and to support the operation of the Court collection program. Revenues are derived from court fees and bond forfeitures.

«The **Environmental Fund (Fund 460)** is an assigned fund which may only be used to help offset the costs of stormwater management and air quality permit requirements as well as other environmental programs. These items include, but are not limited to, permit fees, wash maintenance, ADWR dam inspection and maintenance, street sweeping, storm drain cleaning and household hazardous waste disposal. Revenues were originally derived from the annual environmental fee billed to Town residents; however, the Fund is now funded through transfers from the General Fund.

«The **Cottonwoods Maintenance District Fund (Fund 550)** is a restricted fund which may only be used for maintenance of the Cottonwoods Maintenance District. Revenues are derived from a secondary property tax.



## **Debt Service Funds**

**Debt Service Funds** are established for the payment of principal and interest on bonded indebtedness. Revenues are derived from a secondary property tax levy, and municipal property lease payments. (The 0.2% of local sales tax previously dedicated to mountain preserve bonds has been redirected to the Highway User Revenue Fund for the pavement management program.) Revenues are received in amounts sufficient to pay the annual debt service payment; therefore, the fund balance will be no less than the annual debt service payment due on July 1 of the new fiscal year plus an amount equal to the average annual delinquency factor based on the prior three years' delinquency rate, categorized as restricted.

Debt Service Funds include:

- **General Obligation Debt Service (Fund 510)**
- **Eagle Mountain CFD Debt Service (Fund 520)**
- **Municipal Property Corporation Debt Service (Fund 530)**

## **Capital Project Funds**

**Capital Project Funds** are used for the acquisition and/or construction of major capital items including facilities, heavy equipment, technology, open space, park improvements, and major road improvements.

«The **Capital Projects Fund (Fund 600)** revenues are committed revenues derived from excess General Fund revenues and 50% of the construction related local sales tax. The Capital Projects Fund is the primary funding source for the Town's capital improvements.

«The **Development Fee Funds (Funds 710-770)** are restricted funds which may only be used for the planning, design, and construction of public facilities serving the needs of the new development from which it was collected and designated as restricted. The Town has developed an Infrastructure Improvement Plan (IIP) that identifies each public improvement that is proposed to be the subject of a development fee. This IIP is incorporated as part of the Town's Capital Improvement Program (CIP). Development Fee Funds now only include:

- **Fire & Emergency (Fund 720)**
- **Streets (Fund 730)**
- **Parks/Recreation (Fund 740)**

## **Internal Service Funds**

The **Internal Service Funds** are used to account for the Town's business-type activities. These funds are considered self-supporting in that the services rendered are financed through user charges or are on a cost reimbursement basis. These funds are classified as having assigned fund balances.

Internal Service Funds include:

- **Facilities Replacement Fund (610)**
- **Technology Replacement Fund (Fund 800)**
- **Vehicle Replacement Fund (Fund 810)**



## **GFOA Budget Award**

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Fountain Hills, for its fiscal year 2024 Budget for the fiscal year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of July 1, 2023 through June 30, 2024 only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

PRESENTED TO

**Town of Fountain Hills  
Arizona**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morill*

**Executive Director**



# Budget Schedule

The Town's Fiscal Year 2024-25 Budget Schedule is shown below. Scroll further down for more details of the Town's overall budget processes and basis.



|



## Detailed Budget Schedule

A copy of the detailed budget schedule may be found by clicking the link below.

### Planning Process

A number of planning processes are in place to guide the Town's decision making. Many of these processes allow for direct citizen input through public hearings, community meetings or participation in Council-appointed committees. The Town's planning processes include:

<b>Planning Process</b>	<b>Description</b>
Town Vision, Mission, Goals and Values	Sets the overall tone of the organization and guides employees in managing the daily operations of the Town.
General Plan	A guide designed to encourage the most appropriate use of land and resources within the Town consistent with the interest of the citizens. The General Plan sets forth goals, objectives, policies and implementation techniques that will guide the development activity within the Town and promote, preserve and protect the health, safety, and general welfare of its citizens.
Capital Improvement Program	A five-year guide to assist in long range planning for the Town's capital needs. Details of the adopted Capital Improvement Plan are found in the Capital Improvements section of this book.
Fiscal Policy Guidelines	Policies guiding the financial management of the Town of Fountain Hills are approved by the Town Council to ensure a fiscally sound government. The adoption of and compliance with these policies is an important factor in Rating Agency reviews.
Annual Budget Process	Town staff develops a recommended budget. Many of the decisions included in that recommendation are driven by processes noted above. A summary of the Town's budget process can be found below.
Five Year Financial Plan	A five-year financial forecast is developed annually as a tool to anticipate potential budget imbalances.



# Budget Process

## Mission of the Budget Process

Communication and involvement with citizens and other stakeholders is stressed. The broad nature of the budget mission allows issues to be addressed that have limited the success of budgeting in the past. Apathy is a serious illness of government; it is in the best interests of government to have involved stakeholders.

The term stakeholder refers to anyone affected by or who has a stake in government. This term stakeholder includes, but is not limited to, citizens, customers, elected officials, management, employees and their representatives, businesses, vendors, other governments, and the media. It is vital that the budget processes include diverse stakeholders.

Each year, the Town of Fountain Hills budget is developed from the Town Council's priorities by the Finance Division with the individual Departments and the Town Manager. Meetings with each Department, the Town Manager and the Finance Division are held during the months of February/March. After these meetings are completed, a proposed Town-wide balanced budget is prepared for submittal to the full Town Council and public in April/May.

## Recommended Budget Practices

The Town of Fountain Hills budget process is designed to meet citizens' needs for information and input; decision makers' needs for information and advice from citizens on their desired blend of services; and the time line set by the State of Arizona through the Arizona Budget Law.

The Town of Fountain Hills budget process incorporates the recommended practices promulgated by the National Advisory Council on State and Local Budgeting (NACSLB) and the Government Finance Officers Association (GFOA). Concurrently, Town staff apply diligent effort into improving the processes, decisions and outcomes with each new budget year. The NACSLB's practices encourage governments to consider the long-term consequences of actions to ensure that impacts of budget decisions are understood over a multi-year planning horizon and to assess whether program and service levels can be sustained.

## Budget Definition

All cities and towns in Arizona are required to adopt an annual budget. State law dictates that fiscal years begin on July 1 and end on June 30. Certain parts of the budget document, such as summaries of revenues and expenditures showing two years of spending history, are required by State law.

A good budget process is characterized by several essential features:

- Incorporates a long-term perspective
- Establishes linkages to broad goals
- Focuses budget decisions on results and outcomes
- Involves and promotes effective communication with stakeholders
- Provides incentives to government management and employees

These key characteristics of good budgeting make clear that the budget process is not simply an exercise in balancing revenues and expenditures one year at a time, but is strategic in nature, encompassing a multi-year financial and operating plan that allocates resources on the basis of identified goals. A good budget process moves beyond the traditional concept of line-item expenditure control, providing incentives and flexibility to managers that can lead to improved program efficiency and effectiveness.

## Principles and Elements of the Budget Process

The budget process consists of four broad principles that stem from the definition and mission previously described. These principles are as follows:

1. A government should have broad goals that provide overall direction for the government and serve as a basis for decision making.
2. A government should have specific policies, plans, programs and man-agreement strategies to define how it will achieve its long-term goals.
3. A financial plan and budget that moves toward Town achievement of goals, within the constraints of available resources, should be prepared and adopted.
4. Program and financial performance should be continually evaluated, and adjustments made, to encourage progress toward achieving goals.



These principles encompass many functions that spread across a governmental organization. They reflect the fact that development of a balanced budget is a political and managerial process that also has financial and technical dimensions. Each of the principles of the budget process incorporates components or elements that represent achievable results. These elements help translate the guiding principles into action components. Individual budgetary practices are derived from these elements. The principles and elements provide a structure to categorize budgetary practices.

The Town of Fountain Hills has broad goals that provide overall direction for the government and serves as a basis for decision-making.

- Assess community needs, priorities, challenges and opportunities
- Identify opportunities and challenges for governmental services, capital assets, and management
- Develop and disseminate broad goals
- Develop approaches to achieve goals – a government should have specific policies, plans, programs, and management strategies to define how it will achieve its long-term goals
- Adopt financial policies
- Develop programmatic, operating, and capital policies and plans
- Develop programs and services that are consistent with policies and plans
- Develop management strategies
- Develop a budget consistent with approaches to achieve goals – a financial plan and budget that moves toward achievement of goals, within the constraints of available resources, should be prepared and adopted
- Develop a process for preparing and adopting a budget
- Develop and evaluate financial options
- Make choices necessary to adopt a budget
- Evaluate performance and make adjustments – program and financial performance should be continually evaluated, and adjustments made, to encourage progress toward achieving goals
- Monitor, measure, and evaluate performance
- Make adjustments as needed

#### **When does the “budget season” start?**

The budget process typically begins in December or January when the Finance Division begins to review current levels of service, Council goals and objectives as identified at the annual Council retreat, proposed capital improvements, and financial forecasts.

In reality, the budget process for the Town is actually an ongoing process. Throughout the fiscal year, citizens and staff submit suggestions for new services, regulations, funding sources, and improved service delivery, as well as concerns to the Town Council and Commissions for discussion, study, and/or implementation. Commissions develop plans for new or enhanced programs to be included in the following year’s budget proposal.

#### **Implementing, Monitoring, and Amending the Budget**

A budget is an annual planning tool — it identifies the Town’s work plan and matches the financial, material, and human resources available with the requirements to complete the work plan. The budget includes information about the organization and identifies the Council policy that directed the budget preparation. Although a budget is often discussed as a financial document, the financial portion means very little without the policy and administrative information that explains what the organization intends to do with the financial resources.

In July, the Town staff begins the process of implementing the newly adopted budget and is accountable for budgetary control throughout the fiscal year. Revenue and expenditure patterns are examined, compared to budget plans, and corrective action, if necessary, is taken during the fiscal year. Town management has access to a monthly budget and activity report; the Town Council is provided a summary budget report at the end of each quarter disclosing actual revenue, expenditure, and fund balance performance as compared to the budget.

The Town of Fountain Hills budget is adopted at a Department level and the Capital Improvement Program is adopted at a project level. Control of each legally adopted annual budget is at the Department level; the Town Manager may, at any time, transfer any unencumbered appropriation balance or portion thereof between general classifications of expenditure (line items) within a Department. The items are reduced by a like amount. At the request of the Town Manager, the Council may transfer any unencumbered appropriation balance or portion thereof between one Department to another.



Pursuant to Arizona Revised Statutes, “No expenditure shall be made for a purpose not included in such budget...”. Thus, a contingency line item is included within the General Fund to accommodate most unplanned expenditures. The other option in amending the budget, according to State law, is for the Council to declare an emergency and then transfer the monies from one line item or Department to another. In essence, any approved Council transfers do amend the budget although the budget is never reprinted.

### **What funds are included in this budget?**

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. Government resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled. The Town of Fountain Hills appropriates all funds in its budget process:

- General Fund – revenues and expenditures to carry out basic governmental activities such as police and fire, recreation, planning, legal services, administrative services, etc. (unrestricted).
- Special Revenue Funds – revenues derived from specific taxes or other earmarked revenue sources, usually required by statute or ordinance to finance particular activities. Streets (HURF) Fund, grants, and the Excise Tax Funds are examples of special revenue funds.
- Debt Service Funds – established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Municipal Property Corporation (MPC) and Community Facilities District (CFD) funds are included within the debt service funds.
- Capital Projects Funds – to account for the purchase or construction of major capital facilities, heavy equipment, park improvements and major road improvements. The Capital Projects Fund revenues are derived from excess General Fund revenues and 50% of the construction related local sales tax. These funds also include the Facilities Replacement Fund and the Development Fee Funds.

### **When can a citizen have input into the budget process?**

Town staff welcomes comments and suggestions throughout the year. The first opportunity for the Town Council to contribute to the budget is during the annual Budget Open House, which is typically held around the beginning of the calendar year. The proposed budget is presented to the public and Town Council in April/May at which time a public hearing is held to receive input. This hearing is the opportunity to increase the budget for the next fiscal year before the maximum spending amount is established. Once the maximum spending amount is adopted as the tentative budget, line items can only be exchanged or decreased prior to the budget’s final adoption in June.

## **Budgetary and Accounting Basis**

The Town budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America. Specifically, the budget and fund-based financial statements are prepared on the modified-accrual basis of accounting for all funds other than the Technology Replacement Fund. That fund is budgeted on a modified-accrual basis but is presented on a full-accrual basis of accounting in the fund-based financial statements.

## **Operating and Capital Budget Relationship**

Included within the annual budget is a Capital Improvement Program presented on a budgetary basis. Capital project budget funding sources are matched with budgeted expenditures. Governmental accounting procedures do not require adequate budget to pay for an entire contract to be available and appropriated in the period in which a contract is entered. Therefore, expenditures are presented on a budgetary basis which is a cash flow model.

For example, a 180 day construction contract entered into in May of fiscal year one would have cash expenditures from May of fiscal year one through October of fiscal year two; however, the entire budget for this project would not be appropriated in fiscal year one, the year in which the contract was entered. Any unspent funds at fiscal year-end are carried forward and budgeted again in fiscal year two.



# Financial and Related Policies

Financial policies are established and updated by resolutions passed and adopted by the Town Council, as necessary, to ensure the Town's financial security. The following policies provide a foundation of sound financial principles and internal controls for the safeguarding of the Town's financial resources. For the full resolution and associated policy, click on the blue hyperlinks below. Visit [www.fountainhillsaz.gov](http://www.fountainhillsaz.gov) (<http://www.fountainhillsaz.gov>) for more Town information, historical budgets, and annual financial reports.

## Financial Policies

[Resolution 2020-16](https://www.fountainhillsaz.gov/DocumentCenter/View/3109/Financial-Policies-PDF) (<https://www.fountainhillsaz.gov/DocumentCenter/View/3109/Financial-Policies-PDF>) adopted by Town Council on May 5, 2020

The Mayor and Town Council of the Town of Fountain Hills understands that principles of sound financial management establish the framework for overall fiscal planning and management. The principles set forth guidelines for both current activities and long range planning. Following these principles will enhance the Town's financial health as well as its image and credibility with its citizens, the public in general, bond rating agencies and investors. The policies will be reviewed periodically to assure the highest standards of fiscal management. Policy changes will be needed as the Town continues to grow and becomes more diverse and complex in the services it provides, as well as the organization under which it operates, to provide these services to its citizens. The Town Manager and staff have the primary role of reviewing and providing guidance in the financial area to the Town Council.

## Capital Asset Policy

[Resolution 2015-41](https://www.fountainhillsaz.gov/DocumentCenter/View/1527/Capital-Asset-Policy-PDF) (<https://www.fountainhillsaz.gov/DocumentCenter/View/1527/Capital-Asset-Policy-PDF>) adopted by Town Council on August 6, 2015

The purpose of this Capital Asset Policy is to establish policies and procedures for the Town of Fountain Hills, Arizona regarding the treatment of all long-lived tangible resources, whether capitalized or expensed. This Policy enumerates specific types of long-lived resources and particular activities that may affect, or may be required for, all types of long-lived tangible resources. This Policy attempts to reconcile modern, professional accounting standards with practical fiscal management considerations.

## Procurement Policy

[Resolution 2016-36](https://www.fountainhillsaz.gov/DocumentCenter/View/1532/Procurement-Policy-PDF) (<https://www.fountainhillsaz.gov/DocumentCenter/View/1532/Procurement-Policy-PDF>) adopted by Town Council on December 1, 2016

It is the policy of the Town of Fountain Hills to promote and facilitate economical and timely acquisitions from sources of supplies, equipment and services necessary for Town Departments to accomplish their assigned responsibilities, while ensuring a fair and open process that maximizes competition. It is the policy of the Town that the acquisition process is carried out in compliance with the Town Procurement Code, which is set forth in Article 3-3 of the Fountain Hills Town Code (the "Procurement Code") and ordinances and the administrative policies and procedures set forth herein (the Procurement Policy"). The Town Manager or authorized designee (the Procurement Agent") is charged with the responsibility of implementing the Procurement Code and this Procurement Policy. Capitalized terms used in this Procurement Policy and not otherwise defined shall have the meaning set forth in the Procurement Code.

## Grant Administration Policy

[Resolution 2016-19](https://www.fountainhillsaz.gov/DocumentCenter/View/1531/Grant-Administration-Policy-PDF) (<https://www.fountainhillsaz.gov/DocumentCenter/View/1531/Grant-Administration-Policy-PDF>) adopted by Town Council on August 18, 2016

The purpose of this grant administration policy is to establish uniform policies and procedures throughout the Town of Fountain Hills to be used when applying for, accepting and administering federal, state, county, private foundation and corporate grants, sponsorships and donations. This document describes the grant administration process and identifies the roles and responsibilities of the Department Directors, Risk Management, Information Technology, Finance and the Grant Project Manager. Definitions of certain terms can be found in Section III.

## Issuance and Post-Issuance Compliance

[Resolution 2014-03](https://www.fountainhillsaz.gov/DocumentCenter/View/1529/Issuance-and-Post-Issuance-Compliance-PDF) (<https://www.fountainhillsaz.gov/DocumentCenter/View/1529/Issuance-and-Post-Issuance-Compliance-PDF>) adopted by Town Council on March 20, 2014

Many conditions, restrictions and requirements must be complied with to permit and preserve the tax-exempt, tax credit or direct federal subsidy treatment of general obligation bonds, revenue bonds, lease-purchase agreements, and other tax-exempt financings by the Town of Fountain Hills, Arizona (the "Town"). Prior to issuance, the Town and its bond



counsel will review the facts and the reasonable expectations to determine if the issue will comply with these conditions, restrictions and requirements at the time of issuance. There are certain actions the Town must perform after issuance to preserve the favorable tax treatment and certain actions of the Town after issuance can adversely affect the tax treatment. In addition, the Town must maintain proper records to demonstrate compliance. Because tax benefits may be critical to the investors' decision to purchase the bonds or other obligations, the Town will covenant with the bond purchasers to comply with all of the conditions, restrictions and requirements throughout the life of the bonds.



# Strategic Plan

## FOREWORD BY MAYOR GINNY DICKEY

I am pleased to introduce the Town of Fountain Hills Strategic Plan 2022, a ten-year roadmap that your Town Council, administrative staff and partner organizations will use in fulfilling the goals and supporting tasks necessary to preserve our distinctive, vibrant community. The Strategic Plan will be integrated into the Town's daily operations and collaborations. It is the culmination of ongoing activity over the past eighteen months and was led by seven community volunteers on the Strategic Planning Advisory Commission. In keeping with the keynote theme of collaboration the Commission reached out to local stakeholders, businesses, Town staff and residents during the Plan's development to solicit feedback and support. Strategic Plan 2022 is designed to remain viable, flexible, and relevant during its life cycle. Its priorities are set to align with the core responsibilities of Town Government while acknowledging the importance of building partnerships in this evolving age of technological advancements.



# Executive Summary

## Overview

The motto for the town of Fountain Hills is “All that is Arizona”. This is certainly an appropriate portrayal of a community that combines stunning natural beauty with a safe, up-scale, and in many ways, idyllic setting. In Fountain Hills, neighbors share a commitment to community that makes small town life so appealing, without losing big city advantages. The Town’s Strategic Planning Advisory Commission, consisting of six volunteer citizens, sought to fashion a ten-year strategic plan that is aligned with the community’s priorities and expectations of principled and steady progress without putting at risk the things that make Fountain Hills such a special place to live.

## Strategic Plan Focus

The Strategic Plan focuses on enhancing Fountain Hill’s appeal as a small town in the orbit of a large urban environment by honoring traditional values, environmental uniqueness, stability, sustainability, and flexibility in preparing for the future. This is evident in Fountain Hill’s Key Organizational Goals which aim to: improve public areas including infrastructure and Town facilities; enhance public safety and the overall quality of life, promote economic development, and ensure the Town’s financial stability.

## Guiding Principles

The principles that guided the Commission through the creation of this plan included the understanding that the various tasks had to be manageable or attainable by the Town over a 10-year horizon. The progress by the Town in achieving success had to be measurable over time and lastly this Strategic Plan needed to be impactful and not merely a rehash of projects that the Town is already working towards.

## Planning Acknowledgements

The Commission took into account realities that exist when planning for a small town. First, Fountain Hills has limited resources and undergoes an annual economic seasonality that creates revenue variability. The Town is blessed with a strong and talented volunteer base along with its unmatched natural beauty. Lastly, since the Town is essentially surrounded by land that is limited in its development potential, there is minimal expectations for residential growth.

## Community and Stakeholder Input

In approaching the task of writing a strategic plan the Commission first sought to understand and give voice to the Fountain Hills citizens, local leaders, and historical documents. The Commission did this by engaging local business, civic, education and government leaders for input, observations, and experiences. Next the Commission reviewed and assessed the ongoing impact of the Town’s 2015 strategic plan that was

subsequently updated in 2017. Most importantly, the commission collaborated with the non-profit volunteer group named ‘Vision Fountain Hills’, to survey over 900 Fountain Hills residents on their thoughts and views of important past, and current issues. The results of the survey showed that respondents primary community interests were:

- Business Development
- Technology Services
- Town’s Condition
- The Environment
- Town Finances
- Safety

## Keynote Themes used in the Plan’s Development

When developing the 2022 Fountain Hills Strategic Plan the Commission held to three important themes throughout the process. First was the emphasis on collaborative partnering. Wherever possible tasks were constructed in a way to allow collaboration and/or partnering between the Town and interested stakeholders. Second was the absolute need for transparency and ownership so that readers of the plan have confidence in the process used in developing relevant strategies and their effective implementation. Third was their unwavering understanding that stewardship of our local environment was paramount and must be addressed specifically and consistently throughout the strategic plan.

## Strategic Priorities

The four Strategic Priorities identified and expanded upon in this plan, represent the overriding areas of focus:

- Targeted Collaborative Economic Development
- Promote the Long-Term Financial Sustainability of Town Infrastructure, Environmental and Social Resources
- Continue to Improve the Public Health, Well-Being, and Safety of our Town
- Maintain Current Infrastructure while Preparing the Town for Emerging Trends that Increase Public Safety and Quality of Life



### **Strategic Plan Structure**

Underneath the four Strategic Priorities (SP) there are 11 Signature Strategies (SS) and under the Signature Strategies there are 23 Supporting Tasks (ST). Thus, the structure of this plan is built to flow from a Strategic Priority to a Signature Strategy to a specific Supporting Task. In this way we can show bi-directionally, both how a Strategic Priority results in a set of Supporting Tasks and how a specific Supporting Task ties back to a larger Strategic Priority. Each Supporting Task is further delineated with an expected timeline to implementation (in years), estimated complexity (scale of 1-5 with 5 being most complex), and an annotation of the potential for collaboration (y/n) between the Town of Fountain Hills and a stakeholder or interested party.

### **Moving Forward**

The success of The Town of Fountain Hills Strategic Plan 2022 depends on an effective communications (internal and external) plan and monitoring process that supports its implementation. Thus, the Strategic Planning Advisory Commission has included a Communication and Monitoring Plan, (located in the appendices) that lays out avenues of communication between the Mayor, Town Council, Town Staff, and the Citizens of Fountain Hills concerning the implementation of this Plan.

### **Strategic Planning Advisory Commission of Fountain Hills**

Commissioners:

Chair: Patrick Garman Vice Chair: Geoffrey Yazzetta

Paul Smith, Joseph Reyes

Bernie Hoenle, Randy Crader

# Strategic Priorities

## **1. Targeted Collaborative Economic Development**

1. **Signature Strategy** - Retain existing businesses and attract new ones
  1. Supporting Task - Develop and promote an effective brand image to prospective businesses and residents
  2. Supporting Task - Develop strategies for retaining existing businesses and attracting new one from the following sectors: 1) Health and Wellness, 2) Professional Services, and 3) S.T.E.M.
  3. Supporting Task - Continue to maintain an economic development web-page and add a business metrics database
  4. Supporting Task - Identify ways to streamline the building permitting process
2. **Signature Strategy** - Lead the formation of collaborative economic development groups
  1. Supporting Task - Coordinate periodic meetings between the Town of Fountain Hills, Fountain Hills Chamber of Commerce, Ft. McDowell Yavapai Nation, Salt River Maricopa Pima Indian Community, to discuss the local expansion of business and tourism opportunities
  2. Supporting Task - Form a business professional advisory group

## **2. Promote the Long-Term Financial Sustainability of Town Infrastructure, Environmental and Social Resources**

1. **Signature Strategy** - Maintain transparency by communicating the Town's finances to the public
  1. Supporting Task - Hold public meetings twice a year, separate from council meetings, to present the Town's finances
  2. Supporting Task - Conduct a regularly occurring community survey in order to track satisfaction levels with Town services
2. **Signature Strategy** - Promote the long-term financial health and stability of the Town
  1. Supporting Task - Produce and publish a five-year financial plan with revenue and expenditure forecasts
  2. Supporting Task - Update the current Facilities Reserve Study to identify life-cycle replacement and repair of facilities and infrastructure
  3. Supporting Task - Utilize the services of an experienced grant researcher and writer
3. **Signature Strategy** - Periodically review Town services to identify opportunities for improving efficiency and effectiveness
  1. Supporting Task - Conduct a feasibility analysis of government services provided by the Town
  2. Supporting Task - Promote e-government and electronic transactions to improve customer convenience and operational efficiencies

## **3. Continue to Improve the Public Health, Well-Being, and Safety of our Town**

1. **Signature Strategy** - Promote the natural and built environment of Fountain Hills to improve the public health, well-being, and safety of the community
  1. Supporting Task - Continue to expand and connect open space and recreational facilities to create opportunities for physical activities
  2. Supporting Task - Work with local environmental organizations in strengthening our community's connection with its natural surroundings
  3. Supporting Task - Incorporate public health, well-being, and safety in Fountain Hills policies when relevant
  4. Supporting Task - Create and publicize an Environmental Plan for Fountain Hills
2. **Signature Strategy** - Promote Fountain Hills as a community focused on public health, well-being, and safety
  1. Supporting Task - Support the expansion of preventive health and wellness access within the Fountain Hills community

## **4. Maintain Current Infrastructure while Preparing the Town for Emerging Trends that Increase Public Safety and Quality of Life**

1. **Signature Strategy** - Develop an investment plan and schedule to maintain/bring FH's streets, medians, buildings, and parks to established standards
  1. Supporting Task - Develop a detailed Infrastructure Condition Report with a scoring mechanism for evaluating and reporting the functionality, appearance, and upkeep of the Town's fixed assets
2. **Signature Strategy** - Support local Broadband strategic build-outs and deployment efforts while ensuring the preservation of conduit and right of way for future technologies
  1. Supporting Task - Make co-location of broadband a requirement with existing infrastructure planning as a condition of permit use or where public funding is provided
3. **Signature Strategy** - Increase the ease and safety of multi-use aspects of Fountain Hills roads
  1. Supporting Task - The Fountain Hills Town Council Subcommittee on Pedestrian and Traffic Safety will continue to identify roads where lack of an interconnected sidewalk system increases risk to pedestrians and will continue to update and schedule to remedy
  2. Supporting Task - Develop a comprehensive bicycle master plan. A successful plan will focus on developing a seamless cycling network that emphasizes short trip distances, multi-modal trips, and is complemented by encouragement, education, and enforcement programs to increase usage.



4. **Signature Strategy** - Utilize services provided by other government agencies and outside entities e.g. private companies, non-profit organizations, and volunteer groups in evaluating and supporting the health of Fountain Hills parks
  1. Supporting Task - Utilize nationally recognized standards for maintenance of the Town's park system

The full Strategic Plan 2022 can be accessed by clicking on the link [↗](#) below.



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# **BUDGET SUMMARY**

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# Budget Message

June 4, 2024

The Town of Fountain Hills maintains a conservative approach during the development of its annual budgets. Revenue estimates are based on historical data using trend analysis and 98% confidence levels. In addition, transaction privilege tax (TPT), also referred to as sales tax, estimates do not include revenue from incomplete multi-family residential construction projects. The resulting revenue projections typically underestimate the actual revenues received over the course of the budgeted year. For example, preliminary unaudited fiscal year (FY) 2024 General Fund revenues exceeded budgeted amounts by \$4.2M.

Expenditure budgets, on the other hand, start with the various departmental base budgets from the prior year. Each department then has the opportunity to submit budget supplements to the Town Manager for consideration. If approved by the Town Manager, the supplement is added to the department's base budget and presented to Council for final approval. Departmental budget control is maintained throughout the year and often results in annual budget savings at the end of the fiscal year. Preliminary unaudited FY 2024 General Fund expenditures were \$3.7M less than budgeted amounts for the year.

At fiscal year-end, once the annual financial reports have been audited by an external accounting firm, the Town transfers any excess unassigned General Fund balance to the Capital Projects Fund. Excess fund balance is determined by Council-approved financial policies. The policy requires that the unassigned fund balance be used first to fully fund the Stabilization (Rainy Day) Fund as well as the General Fund reserve requirements. The remaining excess is then reduced by the amount of Council-approved transfers to other funds, with the remainder transferred to the Capital Projects Fund. This policy ensures that the Town has adequate operating resources and reserves in case of unforeseen revenue loss or emergencies.

There were many considerations that were taken into account for the upcoming fiscal year. These included the transition of our Town fire department from a contracted service to an in-house department, the effects of monetary policies on inflation and consumer demand, and the anticipated effects of a potential recession. Each of these considerations were addressed in the Town's revenue projections, as well as potential expenditures to forego if those projections are not realized. Town staff is mindful that each budget and funding decision made by staff and Council will have future effects on the Town's financial position. Thus, Town staff places an emphasis on long-term forecasting and capital planning, to ensure the Town has sufficient resources for future needs of our citizens.

As required, the Town maintained a balanced General Fund budget. The overall adopted budget for FY 2025 increased by \$2.1M to \$45.2M, which includes \$25.8M for the General Fund. The General Fund is the primary fund for most Town operations. Not including the \$1.8M budgeted as contingency, which is necessary to maintain a balanced General Fund budget, the operating budget for the General Fund increased by \$1.0M. This budget also includes appropriations for fifteen other funds incorporating additional personnel, capital projects, special projects, and operating programs. An additional \$1.0M in contingency was added to the Special Revenue Fund in anticipation of possible grants becoming available during the fiscal year.

Long-term financial plans for the Town use similar approaches to develop both five-year revenue and five-year expenditure forecasts. Capital Improvement Projects are included in the multi-year plan with their expected expenditure amounts. Since the Town relies heavily on revenue generated from sales within the Town and intergovernmental revenue that is subject to legislative changes, the Town must use economic and growth assumptions that may or may not be realized. With this in mind, the assumptions are revised each year based on historical data and any changes to expected capital projects.

All of the above considerations are followed to ensure that the Town remains a conservative steward of financial resources while also providing quality services and ensuring public safety. Between its annual budget and subsequent annual financial reports, the Town maintains transparency of all of its financial activities. All interested parties may view the Town's award-winning budgets and audited financial reports at the Town's public website [🔗](#).

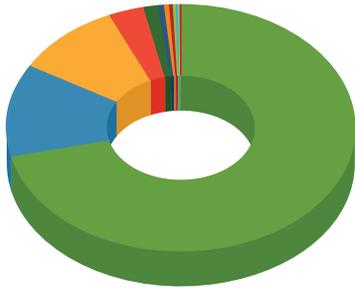
Paul Soldinger  
Chief Financial Officer



# Budget Summary

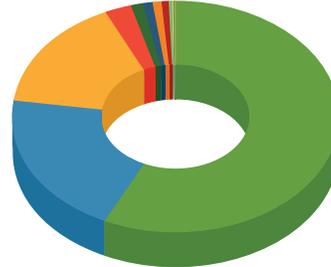
This summary includes the General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Funds, and Internal Service Funds. According to Arizona State Statute, the General Fund must be balanced between current year revenues and current year expenditures; however, other funds may use fund balance from prior years to cover current year expenditures. This summary provides an overall town-wide budget for the fiscal year.

FY25 Revenue - All Funds



- General Fund (Budgeted) \$25,824,816
- Streets Fund (Budgeted) \$4,392,565
- Capital Projects Fund (Budgeted) \$3,567,356
- Special Revenue Fund (Budgeted) \$1,190,000
- Economic Development Fund (Budgeted) \$485,269
- Streets Dev Fee (Budgeted) \$201,740
- Park/Rec Dev Fee (Budgeted) \$167,030
- Downtown Strategy Fund (Budgeted) \$121,857
- Public Art Fund (Budgeted) \$100,240
- Tourism Fund (Budgeted) \$84,180
- Court Enhancement Fund (Budgeted) \$33,300
- Fire/EMS Dev Fee (Budgeted) \$13,780
- Cottonwoods Maint Dist (Budgeted) \$9,840
- Environmental Fund (Budgeted) \$2,400
- Facilities Reserve Fund (Budgeted) \$1,000
- Vehicle/Equip Repl Fund (Budgeted) \$1,000
- GO Bond Debt Serv (Budgeted) \$600
- MPC Debt Serv (Budgeted) \$300
- Eagle Mtn CFD Debt Serv (Budgeted) \$100

FY25 Expenditures - All Funds



- General Fund (Budgeted) \$25,824,816
- Capital Projects Fund (Budgeted) \$9,092,800
- Streets Fund (Budgeted) \$7,087,540
- Special Revenue Fund (Budgeted) \$1,190,000
- Facilities Reserve Fund (Budgeted) \$550,000
- Tourism Fund (Budgeted) \$417,378
- Environmental Fund (Budgeted) \$404,804
- Economic Development Fund (Budgeted) \$315,293
- Downtown Strategy Fund (Budgeted) \$90,200
- Court Enhancement Fund (Budgeted) \$52,500
- Technology Repl Fund (Budgeted) \$50,000
- Public Art Fund (Budgeted) \$41,761
- Eagle Mtn CFD Debt Serv (Budgeted) \$19,500
- Cottonwoods Maint Dist (Budgeted) \$14,181
- MPC Debt Serv (Budgeted) \$510
- GO Bond Debt Serv (Budgeted) \$350
- Fire/EMS Dev Fee (Budgeted) \$0
- Streets Dev Fee (Budgeted) \$0
- Park/Rec Dev Fee (Budgeted) \$0
- Vehicle/Equip Repl Fund (Budgeted) \$0

## FY2025 Total Projected Revenues and Budgeted Expenditures

Projected Total Revenues

**\$36,617,367**

▼ -\$80,608 (-0.22%) vs. 2024

Budgeted Total Expenditures

**\$45,151,633**

▲ \$2,093,825 (4.86%) vs. 2024

## FY2025 Revenue & Expenditures by Fund

Fund	Revenues	Expenditures	Surplus(Deficit)
General Fund	\$ 25,824,816	\$ 25,824,816	\$ -
Capital Projects Fund	\$ 3,567,356	\$ 9,092,800	\$ (5,525,444)
Streets Fund	\$ 4,392,565	\$ 7,087,540	\$ (2,694,975)
Special Revenue Fund	\$ 1,190,000	\$ 1,190,000	\$ -
Environmental Fund	\$ 2,400	\$ 404,804	\$ (402,404)
Facilities Reserve Fund	\$ 1,000	\$ 550,000	\$ (549,000)
Tourism Fund	\$ 84,180	\$ 417,378	\$ (333,198)
Economic Development Fund	\$ 485,269	\$ 315,293	\$ 169,976
Downtown Strategy Fund	\$ 121,857	\$ 90,200	\$ 31,657
Court Enhancement Fund	\$ 33,300	\$ 52,500	\$ (19,200)
Technology Repl Fund	\$ 62,000	\$ 50,000	\$ 12,000
Public Art Fund	\$ 100,240	\$ 41,761	\$ 58,479
Eagle Mtn CFD Debt Serv	\$ 100	\$ 19,500	\$ (19,400)
Cottonwoods Maint Dist	\$ 9,840	\$ 14,181	\$ (4,341)
MPC Debt Serv	\$ 300	\$ 510	\$ (210)
GO Bond Debt Serv	\$ 600	\$ 350	\$ 250
Vehicle/Equip Repl Fund	\$ 358,994	\$ -	\$ 358,994
Park/Rec Dev Fee	\$ 167,030	\$ -	\$ 167,030
Streets Dev Fee	\$ 201,740	\$ -	\$ 201,740
Fire/EMS Dev Fee	\$ 13,780	\$ -	\$ 13,780
<b>TOTAL</b>	<b>\$ 36,617,367</b>	<b>\$ 45,151,633</b>	<b>\$ (8,534,266)</b>

## FY2021 - FY2025 Revenue Comparison

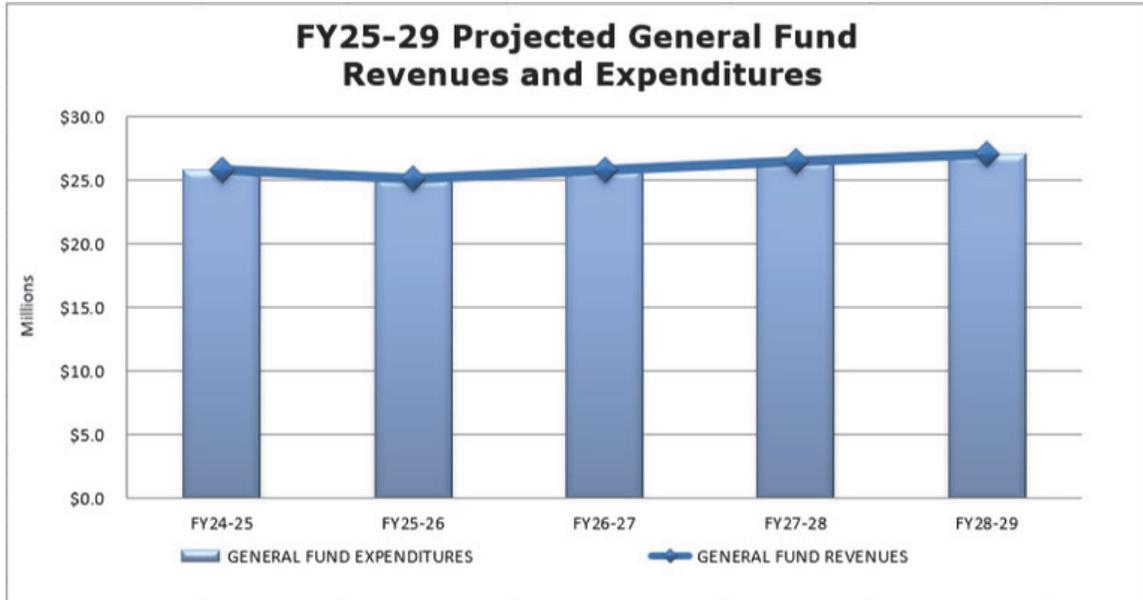
Revenue	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Taxes	\$ 16,409,104	\$ 18,071,248	\$ 20,977,150	\$ 15,836,734	\$ 17,982,072
Transfers In (Internal Serv)	632,147	396,600	404,821	419,994	419,994
Intergovernmental Revenue	12,713,330	14,121,557	15,910,788	18,114,389	15,751,096
Licenses & Permits	1,292,441	2,040,079	1,524,276	1,149,758	1,164,055
Leases & Rents	366,455	301,890	356,828	277,278	289,278
Charges for Services	90,660	171,020	216,912	444,215	455,265
Other	319,954	428,668	420,095	172,575	192,575
Fines & Forfeitures	239,191	223,965	240,844	233,000	233,000
Investment Earnings	51,592	(419,006)	1,100,314	50,032	130,032
<b>TOTAL</b>	<b>\$ 32,114,874</b>	<b>\$ 35,336,021</b>	<b>\$ 41,152,029</b>	<b>\$ 36,697,975</b>	<b>\$ 36,617,367</b>

## FY2021 - FY2025 Expenditure Comparison

Expenditures	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Payroll Expenses	\$ 5,316,433	\$ 5,723,877	\$ 6,570,116	\$ 9,446,771	\$ 12,122,865
Dues & Memberships	279,145	79,587	85,236	115,274	100,071
Meetings & Training	17,227	50,314	57,657	150,133	160,866
Maintenance & Repair	4,092,846	3,502,207	5,349,565	6,811,134	6,897,665
Utilities	719,306	780,607	829,141	822,689	882,857
Contractual Services	11,181,261	11,943,253	12,901,752	12,285,203	10,577,922
Supplies	257,043	250,934	301,013	450,768	473,083
Equipment/Improvements	443,487	827,830	502,481	572,160	368,260
Damages/Vandalism	29,992	25,177	42,456	53,000	53,000
Internal Service Charges	632,366	397,754	406,030	419,913	419,913
Contingency	-	-	-	4,976,382	4,603,781
Capital Expenditures	4,758,055	3,828,700	4,498,734	6,934,631	8,471,000
Debt Service	407,465	500	-	19,750	20,350
<b>TOTAL</b>	<b>\$ 28,134,626</b>	<b>\$ 27,410,740</b>	<b>\$ 31,544,180</b>	<b>\$ 43,057,808</b>	<b>\$ 45,151,633</b>



## Five-Year General Fund Projection



## FY2025 Capital Projects by Department

Capital Projects - Public Works	Department	Funding Source	FY2025 Budgeted
Golden Eagle Impoundment Area Improvements	Public Works	Capital Projects Fund	\$ 2,500,000
Shea Blvd. Widening Phase 1 - Palsades to FH Blvd	Public Works	Capital Projects Fund/Grants	1,500,000
Shea Blvd. Widening - Palsades Blvd. to Technology Dr.	Public Works	Capital Projects Fund/Grants	700,000
Community Center Improvements	Public Works	Capital Projects Fund	500,000
Sidewalk Infill Program	Public Works	Capital Projects Fund	300,000
Wayfinding Signs	Public Works	Capital Projects Fund	250,000
FHB/Legend Wash Crossing Drainage Improvements	Public Works	Capital Projects Fund/Grants	200,000
Lowflow Roadway Drainage Crossing Improvements	Public Works	Capital Projects Fund/Grants	200,000
MAG Sidewalk Infill Grant	Public Works	Capital Projects Fund/Grants	200,000
Courtside Vilas Stormwater Improvements	Public Works	Capital Projects Fund/Grants	150,000
Pedestrian Marked Crosswalks Townwide	Public Works	Capital Projects Fund	150,000
Townwide Stormwater Infrastructure Rehab	Public Works	Capital Projects Fund	150,000
Guardrail Replacement Townwide	Public Works	Capital Projects Fund	85,000
<b>TOTAL</b>			<b>\$ 6,885,000</b>

Capital Projects - Community Services	Department	Funding Source	FY2025 Budgeted
Pleasantville Park	Community Services	Parks Development Fee Fund	700,000
Panorama Park	Community Services	Parks Development Fee Fund	250,000
Avenue Linear Park Improvements	Community Services	Capital Projects Fund	200,000
Four Peaks Pickleball Courts	Community Services	Capital Projects Fund	180,000
Golden Eagle Playground Replacement	Community Services	Capital Projects Fund	150,000
Splash Pad Picnic Area	Community Services	Capital Projects Fund	50,000
<b>TOTAL</b>			<b>\$ 1,530,000</b>

**Capital Projects FY25 Budget: \$ 8,415,000**

*Contingency and Administrative*      Public Works      Capital Projects Fund      677,800



## Approved Budget Supplements

Town departments start the annual budgeting process with a base budget. This base budget is the department's current year budget, minus any one-time expenditures that were approved during the previous budget process. Any increase to the department's base budget for the next fiscal year must be submitted to the Town Manager as a budget supplement.

Budget Supplements are divided into the following three categories:

- On-Going Non-Personnel
- One-Time Non-Personnel
- Personnel

These supplements are due to the Finance Division in mid-December for review before they are presented to the Town Manager in early January. During departmental budget meetings, the Town Manager may seek additional information and justification from staff for the requested supplements. The Town Manager will then make recommendations on which supplements will be recommended to the Town Council at the Budget Workshop in April. Based on Council direction, staff will adjust departmental base budgets as needed before the Tentative Budget is presented to Council in May. Again, any necessary changes requested by Council are incorporated into the Final Budget before its adoption in June.

## Ongoing Non-Personnel Budget Supplements

### Ongoing Non-Personnel

Number	Request Title	Dep	Revenue Source	FY25 Costs	Manager Rec	Offsets
General Fund:						
BA-100-01	Splash Pad Sealant	Co Svcs	General	\$15,000	\$15,000	
BA-100-02	3CMA National Membership	Admin	General	500	500	
BA-100-06	Constituent Communications	Admin	General	1,300	1,300	
BA-100-08	Annual Security Camera Maint.	Admin	General	50,000	50,000	
BA-100-13	Turkey Trot Portable Restrooms	Co Svcs	General	1,500	1,500	(1,500)
BA-100-14	Turkey Trot T-Shirts	Co Svcs	General	9,550	9,550	(9,550)
BA-100-15	MADD Projected Costs	Co Svcs	General	1,400	1,400	
BA-100-17	Transcription for P&Z and BOA	Dev Svcs	General	1,500	1,500	
BA-100-18	Code Publishing	Admin	General	4,000	4,000	
BA-100-19	Transcription Service	Admin	General	13,000	9,000	
BA-100-20	Add'l Citizenserve User Subscriptions	Dev Svcs	General	7,200	7,200	
BA-100-21	Sophos AntiVirus XDR Upgrade	Admin	General	5,000	5,000	
BA-100-22	Microsoft Office 365 License Upgrades	Admin	General	15,000	15,000	
			<b>Total Gen Fund:</b>	<b>\$124,950</b>	<b>\$120,950</b>	
Economic Development Funds:						
BA-300-02	Downtown Advertising	Admin	Downtown	5,000	5,000	
BA-310-02	ED- Special Events/Contractual Services	Admin	Econ Dev	55,000	55,000	
BA-310-03	ED - Marketing	Admin	Econ Dev	15,000	15,000	
BA-310-04	ED - Professional Fees	Admin	Econ Dev	10,000	10,000	
BA-310-05	ED - Printing	Admin	Econ Dev	9,000	9,000	
BA-320-01	Tourism - Professional Services	Admin	Tourism	50,000	50,000	
			<b>Total Econ Dev Funds:</b>	<b>\$144,000</b>	<b>\$144,000</b>	
Court Enhancement Fund:						
BA-420-01	Video Jail Court Appearance	Court	Court Enh	2,500	2,500	
			<b>Total Court Fund:</b>	<b>\$2,500</b>	<b>\$2,500</b>	
			<b>Total All Funds:</b>	<b>\$271,450</b>	<b>\$267,450</b>	<b>\$ (11,050)</b>



## One-Time Non-Personnel Supplements

### One-Times

Number	Request Title	Department	Revenue		Manager Recommendation
			Source	FY25 Costs	
100-03	New Vehicle for Building Safety	Public Works	General	40,000	40,000
100-07	Golden Eagle Park Painting	Comm Svcs	General	10,000	10,000
100-08	NRPA Directors School	Comm Svcs	General	4,000	4,000
100-10	Election Services	Admin	General	54,900	54,900
				<b>\$108,900</b>	<b>\$108,900</b>

## Personnel Supplements

### Ongoing Personnel

Number	Request Title	Department	Revenue		Manager	
			Source	FY25 Costs	Rec	Offsets
BAP-100-04	Recreation Assistant	Co Svcs	General	25,700	25,700	(16,000)
BAP-100-09	Senior Bld Inspector	Dev Svcs	General	121,920	121,920	(110,000)
				<b>\$ 147,620</b>	<b>\$ 147,620</b>	<b>\$ (126,000)</b>

## Recommended Supplement Summary

Total On-Going:	\$267,450
Total One-Times:	108,900
Total Personnel:	147,620
Total All Recommendations:	<b><u>\$523,970</u></b>

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# FUND SUMMARIES

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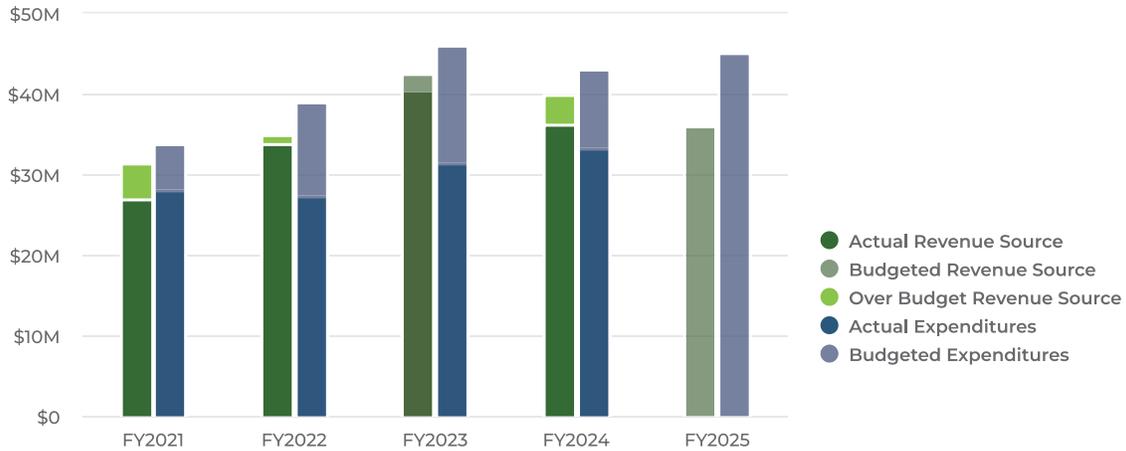




# All Funds Summary

This summary includes the General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Funds, and Internal Service Funds. According to Arizona State Statute, the General Fund must be balanced between current year revenues and current year expenditures; however, other funds may use fund balance from prior years to cover current year expenditures. This summary provides an overall town-wide budget for the fiscal year.

## Summary



## All Funds Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$24,363,796</b>	<b>\$32,658,184</b>	<b>\$41,987,474</b>	<b>\$42,863,255</b>
<b>Revenues</b>				
Taxes	\$18,071,248	\$20,885,081	\$15,836,734	\$17,982,072
Transfers In	\$396,600	\$404,821	\$419,994	\$419,994
Intergovernmental Revenue	\$14,121,557	\$15,854,454	\$18,114,389	\$15,751,096
Licenses & Permits	\$2,040,079	\$1,486,885	\$1,149,758	\$1,164,055
Leases & Rents	\$301,890	\$448,897	\$277,278	\$289,278
Charges For Services	\$171,020	\$216,912	\$444,215	\$455,265
Other	\$428,668	\$406,964	\$172,575	\$192,575
Fines & Forfeitures	\$223,965	\$240,308	\$233,000	\$233,000
Investment Earnings	-\$419,006	\$1,100,314	\$50,032	\$130,032
<b>Total Revenues:</b>	<b>\$35,336,020</b>	<b>\$41,044,636</b>	<b>\$36,697,975</b>	<b>\$36,617,367</b>
<b>Expenditures</b>				
Payroll Expenses				
Mayor & Council	\$39,214	\$40,348	\$39,035	\$40,281



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Administration	\$1,713,013	\$1,981,034	\$2,187,750	\$2,355,441
Municipal Court	\$379,487	\$393,147	\$445,662	\$480,762
Public Works	\$1,127,888	\$1,274,009	\$1,473,746	\$1,577,624
Development Services	\$898,156	\$993,849	\$1,065,074	\$1,254,608
Community Services	\$1,566,119	\$1,667,818	\$1,972,598	\$2,129,273
Fire & Emergency Med	\$0	\$0	\$2,262,906	\$4,284,876
<b>Total Payroll Expenses:</b>	<b>\$5,723,877</b>	<b>\$6,350,204</b>	<b>\$9,446,771</b>	<b>\$12,122,865</b>
Dues & Memberships				
Mayor & Council	\$520	\$112	\$0	\$0
Administration	\$10,401	\$31,668	\$17,192	\$11,588
General Government	\$44,840	\$44,279	\$45,987	\$46,038
Municipal Court	\$1,329	\$2,716	\$677	\$677
Public Works	\$12,364	\$12,751	\$28,225	\$21,975
Development Services	\$5,637	\$3,199	\$3,773	\$5,773
Community Services	\$4,105	\$5,436	\$5,920	\$6,020
Fire & Emergency Med	\$390	\$500	\$13,500	\$8,000
<b>Total Dues &amp; Memberships:</b>	<b>\$79,587</b>	<b>\$100,662</b>	<b>\$115,274</b>	<b>\$100,071</b>
Meetings & Training				
Mayor & Council	\$5,429	\$8,832	\$15,575	\$15,575
Administration	\$19,753	\$21,437	\$58,631	\$58,239
General Government	\$0	\$0	\$1,740	\$1,740
Municipal Court	\$1,132	\$1,232	\$8,405	\$8,405
Public Works	\$1,065	\$2,527	\$8,015	\$9,490
Development Services	\$3,958	\$3,660	\$18,230	\$18,230
Community Services	\$18,733	\$18,028	\$24,087	\$28,987
Fire & Emergency Med	\$245	\$1,940	\$15,450	\$20,200
<b>Total Meetings &amp; Training:</b>	<b>\$50,314</b>	<b>\$57,657</b>	<b>\$150,133</b>	<b>\$160,866</b>
Maintenance & Repair				
Mayor & Council	\$22	\$135	\$0	\$0
Administration	\$227,332	\$371,088	\$375,784	\$428,715
General Government	\$134,532	\$1,747	\$6,000	\$6,000
Municipal Court	\$5,592	\$2,610	\$11,610	\$10,010
Public Works	\$2,714,711	\$4,517,937	\$6,027,583	\$5,879,083
Development Services	\$65,945	\$40,375	\$43,559	\$50,759
Community Services	\$300,204	\$308,724	\$262,192	\$418,692
Fire & Emergency Med	\$53,869	\$40,045	\$83,110	\$103,110
Law Enforcement	\$0	\$0	\$1,296	\$1,296
<b>Total Maintenance &amp; Repair:</b>	<b>\$3,502,207</b>	<b>\$5,282,662</b>	<b>\$6,811,134</b>	<b>\$6,897,665</b>
Utilities				
Administration	\$13,400	\$14,875	\$16,650	\$18,590
General Government	\$24,085	\$20,523	\$25,000	\$25,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Public Works	\$365,137	\$398,666	\$334,863	\$339,113
Development Services	\$7,391	\$9,100	\$5,040	\$5,040
Community Services	\$333,092	\$337,342	\$391,096	\$391,319
Fire & Emergency Med	\$37,502	\$48,635	\$50,040	\$103,795
<b>Total Utilities:</b>	<b>\$780,607</b>	<b>\$829,141</b>	<b>\$822,689</b>	<b>\$882,857</b>
Contractual Services				
Mayor & Council	\$10,063	\$5,779	\$570	\$7,070
Administration	\$5,069,863	\$5,345,885	\$1,106,050	\$1,317,191
General Government	\$675,505	\$538,743	\$625,002	\$679,717
Municipal Court	\$10,645	\$11,390	\$22,616	\$18,481
Public Works	\$755,393	\$956,140	\$1,055,816	\$1,053,511
Development Services	\$45,334	\$147,851	\$49,074	\$70,574
Community Services	\$539,147	\$541,187	\$830,985	\$853,758
Fire & Emergency Med	\$792,723	\$705,152	\$2,217,831	\$345,040
Law Enforcement	\$4,044,580	\$4,574,193	\$6,377,259	\$6,232,580
<b>Total Contractual Services:</b>	<b>\$11,943,253</b>	<b>\$12,826,319</b>	<b>\$12,285,203</b>	<b>\$10,577,922</b>
Supplies				
Mayor & Council	\$1,096	\$4,763	\$4,900	\$4,700
Administration	\$16,578	\$41,299	\$34,975	\$35,475
General Government	\$7,678	\$8,562	\$6,305	\$6,305
Municipal Court	\$5,053	\$5,660	\$3,939	\$3,939
Public Works	\$33,474	\$35,693	\$62,493	\$61,993
Development Services	\$4,166	\$2,926	\$11,260	\$11,260
Community Services	\$170,564	\$188,222	\$268,301	\$276,516
Fire & Emergency Med	\$12,326	\$11,149	\$58,555	\$72,855
Law Enforcement	\$0	\$0	\$40	\$40
<b>Total Supplies:</b>	<b>\$250,934</b>	<b>\$298,275</b>	<b>\$450,768</b>	<b>\$473,083</b>
Equipment/Improvement				
Mayor & Council	\$0	\$4,365	\$0	\$0
Administration	\$25,865	\$16,151	\$5,750	\$54,300
General Government	\$43,971	\$31,960	\$45,000	\$45,000
Municipal Court	\$7,431	\$21,651	\$3,260	\$2,760
Public Works	\$662,714	\$251,376	\$97,350	\$21,850
Development Services	\$1,241	\$774	\$2,800	\$2,800
Community Services	\$56,290	\$106,851	\$56,050	\$11,050
Fire & Emergency Med	\$30,318	\$21,561	\$361,950	\$230,500
<b>Total Equipment/Improvement:</b>	<b>\$827,830</b>	<b>\$454,690</b>	<b>\$572,160</b>	<b>\$368,260</b>
Damages/Vandalism				
General Government	\$400	\$0	\$0	\$0
Public Works	\$13,214	\$38,924	\$40,900	\$40,900
Community Services	\$11,563	\$3,532	\$2,100	\$2,100

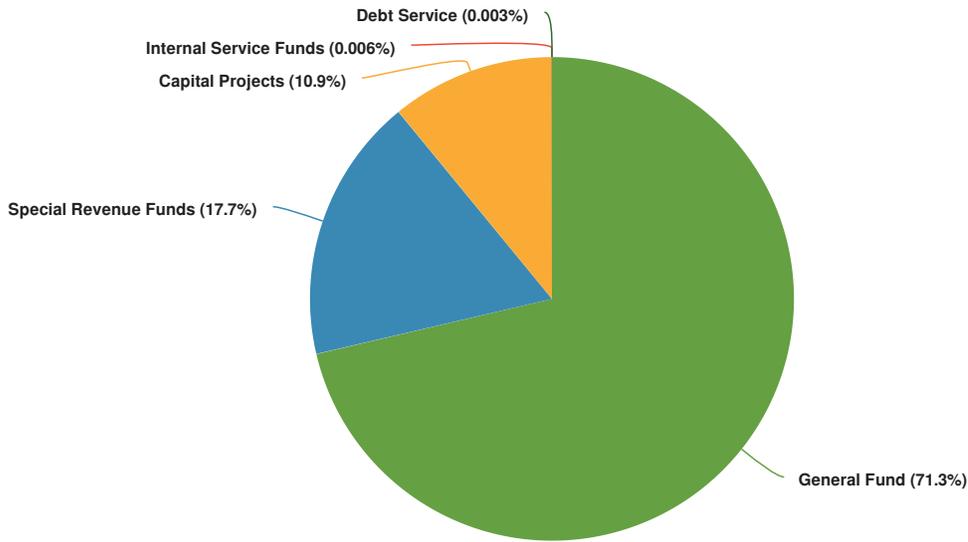


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Law Enforcement	\$0	\$0	\$10,000	\$10,000
<b>Total Damages/Vandalism:</b>	<b>\$25,177</b>	<b>\$42,456</b>	<b>\$53,000</b>	<b>\$53,000</b>
Internal Service				
Mayor & Council	\$6,340	\$5,947	\$5,414	\$5,414
Administration	\$17,920	\$17,709	\$15,735	\$15,735
General Government	-\$2,226	-\$2,735	-\$4,288	-\$4,288
Municipal Court	\$3,747	\$4,292	\$3,840	\$3,840
Public Works	\$81,844	\$82,499	\$89,115	\$89,115
Development Services	\$20,698	\$19,966	\$19,853	\$19,853
Community Services	\$69,870	\$72,463	\$76,001	\$76,001
Fire & Emergency Med	\$199,561	\$205,262	\$214,243	\$214,243
<b>Total Internal Service:</b>	<b>\$397,754</b>	<b>\$405,404</b>	<b>\$419,913</b>	<b>\$419,913</b>
Transfers Out				
Administration	\$0	\$97,340	\$0	\$0
Community Services	\$0	\$275,000	\$0	\$0
<b>Total Transfers Out:</b>	<b>\$0</b>	<b>\$372,340</b>	<b>\$0</b>	<b>\$0</b>
Contingency				
Administration	\$0	\$0	\$1,291,800	\$1,680,000
General Government	\$0	\$0	\$2,537,342	\$1,776,541
Municipal Court	\$0	\$0	\$50,000	\$50,000
Public Works	\$0	\$0	\$650,000	\$650,000
Development Services	\$0	\$0	\$100,000	\$100,000
Community Services	\$0	\$0	\$35,000	\$35,000
Fire & Emergency Med	\$0	\$0	\$312,240	\$312,240
<b>Total Contingency:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,976,382</b>	<b>\$4,603,781</b>
Capital Expenditures				
Administration	\$0	\$0	\$35,000	\$0
General Government	\$80,580	\$39,602	\$205,700	\$0
Municipal Court	\$13,196	\$0	\$0	\$0
Public Works	\$1,651,882	\$2,146,042	\$5,392,231	\$6,885,000
Development Services	\$0	\$0	\$0	\$40,000
Community Services	\$2,083,042	\$2,309,512	\$1,301,700	\$1,546,000
Fire & Emergency Med	\$0	\$56,945	\$0	\$0
<b>Total Capital Expenditures:</b>	<b>\$3,828,700</b>	<b>\$4,552,100</b>	<b>\$6,934,631</b>	<b>\$8,471,000</b>
Debt Service				
Administration	\$500	\$0	\$19,750	\$20,350
<b>Total Debt Service:</b>	<b>\$500</b>	<b>\$0</b>	<b>\$19,750</b>	<b>\$20,350</b>
<b>Total Expenditures:</b>	<b>\$27,410,740</b>	<b>\$31,571,908</b>	<b>\$43,057,808</b>	<b>\$45,151,633</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$7,925,280</b>	<b>\$9,472,728</b>	<b>-\$6,359,833</b>	<b>-\$8,534,266</b>
<b>Ending Fund Balance:</b>	<b>\$32,289,077</b>	<b>\$42,130,912</b>	<b>\$35,627,641</b>	<b>\$34,328,989</b>



# Revenue by Fund

## 2025 Revenue by Fund



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 undefined vs. FY2025 Budgeted (% Change)
General Fund					
General Fund	\$24,611,980	\$28,074,550	\$25,585,805	\$25,824,816	0.9%
<b>Total General Fund:</b>	<b>\$24,611,980</b>	<b>\$28,074,550</b>	<b>\$25,585,805</b>	<b>\$25,824,816</b>	<b>0.9%</b>
Debt Service					
GO Bond Debt Serv	\$270	\$4,711	\$600	\$600	0%
Eagle Mtn CFD Debt Serv	\$4,900	\$710	\$100	\$100	0%
MPC Debt Serv	\$17	\$402	\$300	\$300	0%
<b>Total Debt Service:</b>	<b>\$5,188</b>	<b>\$5,823</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
Capital Projects					
Capital Projects Fund	\$746,973	\$1,997,163	\$4,463,319	\$3,567,356	-20.1%
Fire/EMS Dev Fee	\$28,624	\$30,676	\$13,780	\$13,780	0%
Streets Dev Fee	\$258,734	\$206,286	\$201,740	\$201,740	0%
Park/Rec Dev Fee	\$310,687	\$222,998	\$167,030	\$167,030	0%
<b>Total Capital Projects:</b>	<b>\$1,345,018</b>	<b>\$2,457,123</b>	<b>\$4,845,869</b>	<b>\$3,949,906</b>	<b>-18.5%</b>
Special Revenue Funds					
Streets Fund	\$3,928,480	\$4,261,218	\$3,909,198	\$4,392,565	12.4%
Downtown Strategy Fund	\$115,179	\$161,955	\$107,062	\$121,857	13.8%

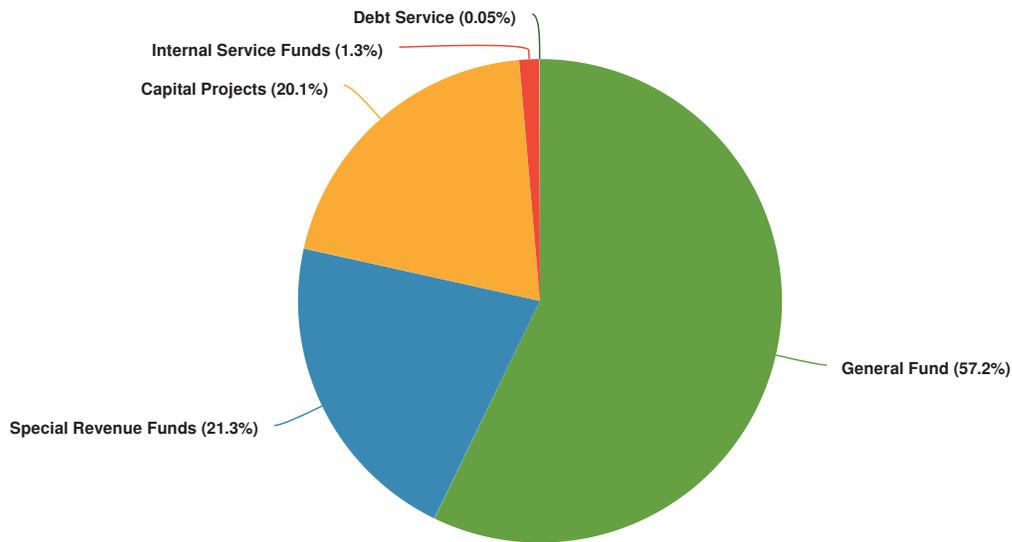


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 undefined vs. FY2025 Budgeted (% Change)
Economic Development Fund	\$493,697	\$588,144	\$426,087	\$485,269	13.9%
Tourism Fund	\$70,536	\$122,010	\$65,180	\$84,180	29.2%
Special Revenue Fund	\$4,425,914	\$4,632,397	\$1,190,000	\$1,190,000	0%
Public Art Fund	\$110	\$19,699	\$100,240	\$100,240	0%
Court Enhancement Fund	\$26,748	\$28,696	\$33,300	\$33,300	0%
Environmental Fund	\$12,340	\$21,942	\$2,400	\$2,400	0%
Cottonwoods Maint Dist	\$6,633	\$9,332	\$9,840	\$9,840	0%
<b>Total Special Revenue Funds:</b>	<b>\$9,079,639</b>	<b>\$9,845,394</b>	<b>\$5,843,307</b>	<b>\$6,419,651</b>	<b>9.9%</b>
Internal Service Funds					
Facilities Reserve Fund	-\$106,915	\$140,114	\$1,000	\$1,000	0%
Technology Repl Fund	\$66,912	\$70,389	\$62,000	\$62,000	0%
Vehicle/Equip Repl Fund	\$334,200	\$451,244	\$358,994	\$358,994	0%
<b>Total Internal Service Funds:</b>	<b>\$294,196</b>	<b>\$661,747</b>	<b>\$421,994</b>	<b>\$421,994</b>	<b>0%</b>
<b>Total:</b>	<b>\$35,336,020</b>	<b>\$41,044,636</b>	<b>\$36,697,975</b>	<b>\$36,617,367</b>	<b>-0.2%</b>



# Expenditures by Fund

## 2025 Expenditures by Fund



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund					
General Fund	\$14,112,368	\$15,361,988	\$25,585,805	\$25,824,816	0.9%
<b>Total General Fund:</b>	<b>\$14,112,368</b>	<b>\$15,361,988</b>	<b>\$25,585,805</b>	<b>\$25,824,816</b>	<b>0.9%</b>
Debt Service					
GO Bond Debt Serv	\$0	\$0	\$350	\$350	0%
Eagle Mtn CFD Debt Serv	\$588	\$88	\$18,900	\$19,500	3.2%
MPC Debt Serv	\$10	\$10	\$510	\$510	0%
<b>Total Debt Service:</b>	<b>\$598</b>	<b>\$98</b>	<b>\$19,760</b>	<b>\$20,360</b>	<b>3%</b>
Capital Projects					
Capital Projects Fund	\$3,581,668	\$4,390,407	\$6,918,531	\$9,092,800	31.4%
Park/Rec Dev Fee	\$0	\$275,000	\$0	\$0	0%
<b>Total Capital Projects:</b>	<b>\$3,581,668</b>	<b>\$4,665,407</b>	<b>\$6,918,531</b>	<b>\$9,092,800</b>	<b>31.4%</b>
Special Revenue Funds					
Streets Fund	\$3,268,623	\$5,054,003	\$7,048,280	\$7,087,540	0.6%
Downtown Strategy Fund	\$46,358	\$54,623	\$85,200	\$90,200	5.9%
Economic Development Fund	\$176,753	\$306,816	\$229,630	\$315,293	37.3%
Tourism Fund	\$144,535	\$247,824	\$354,029	\$417,378	17.9%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Special Revenue Fund	\$4,417,474	\$4,597,025	\$1,190,000	\$1,190,000	0%
Public Art Fund	\$22,468	\$23,756	\$41,761	\$41,761	0%
Court Enhancement Fund	\$19,495	\$15,929	\$54,600	\$52,500	-3.8%
Environmental Fund	\$611,382	\$386,571	\$627,024	\$404,804	-35.4%
Cottonwoods Maint Dist	\$16,848	\$7,351	\$13,488	\$14,181	5.1%
<b>Total Special Revenue Funds:</b>	<b>\$8,723,937</b>	<b>\$10,693,899</b>	<b>\$9,644,012</b>	<b>\$9,613,657</b>	<b>-0.3%</b>
Internal Service Funds					
Facilities Reserve Fund	\$867,619	\$781,979	\$550,000	\$550,000	0%
Technology Repl Fund	\$43,971	\$28,936	\$50,000	\$50,000	0%
Vehicle/Equip Repl Fund	\$80,580	\$39,602	\$289,700	\$0	-100%
<b>Total Internal Service Funds:</b>	<b>\$992,170</b>	<b>\$850,517</b>	<b>\$889,700</b>	<b>\$600,000</b>	<b>-32.6%</b>
<b>Total:</b>	<b>\$27,410,740</b>	<b>\$31,571,908</b>	<b>\$43,057,808</b>	<b>\$45,151,633</b>	<b>4.9%</b>



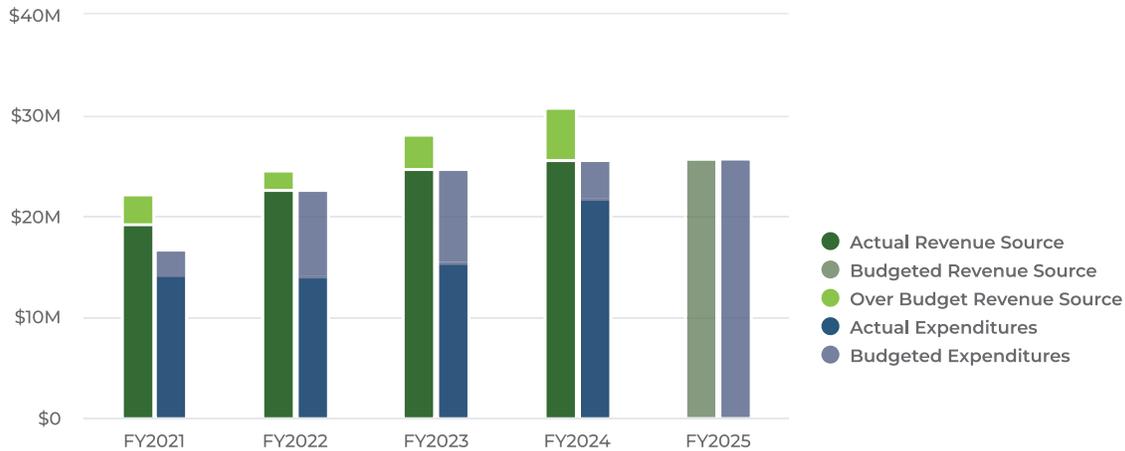


## General Fund

The **General Fund (Fund 100)** is the primary operating fund of the Town and accounts for the resources and uses of various Fountain Hills departments. It exists to account for the financing of services traditionally associated with local government. These services include police and fire protection, development services (planning & zoning/building safety/code enforcement/GIS), public works (facilities/ engineering), community services (parks and recreation/community center/senior services), general administration, and any other activity for which a special fund has not been created. Governmental accounting requires the General Fund be used for all financial resources except those required to be accounted for in another fund and have designations of non-spendable, restricted, committed, assigned or unassigned.

### Summary

The Town of Fountain Hills is projecting \$25.82M of revenue in FY2025, which represents a 0.9% increase over the prior year. Budgeted expenditures are projected to increase by 0.9% or \$239.01K to \$25.82M in FY2025.



As required by state statute, the General Fund is required to have a balanced budget between revenues and expenditures. The budget process begins by forecasting the various revenues to be received in the General Fund for the fiscal year, and this number becomes the upper limit for expenditures. If the departmental base budgets, along with any approved supplements, fall below this upper limit, a contingency line item is added to the General Government department to balance the fund. The amount included in the contingency line cannot be used unless revenues are meeting expectations for the fiscal year and Council approves a budget transfer during a public meeting. If the departmental base budgets exceed the forecasted revenues, then the expenditures must be reduced until they equal the revenue amount.

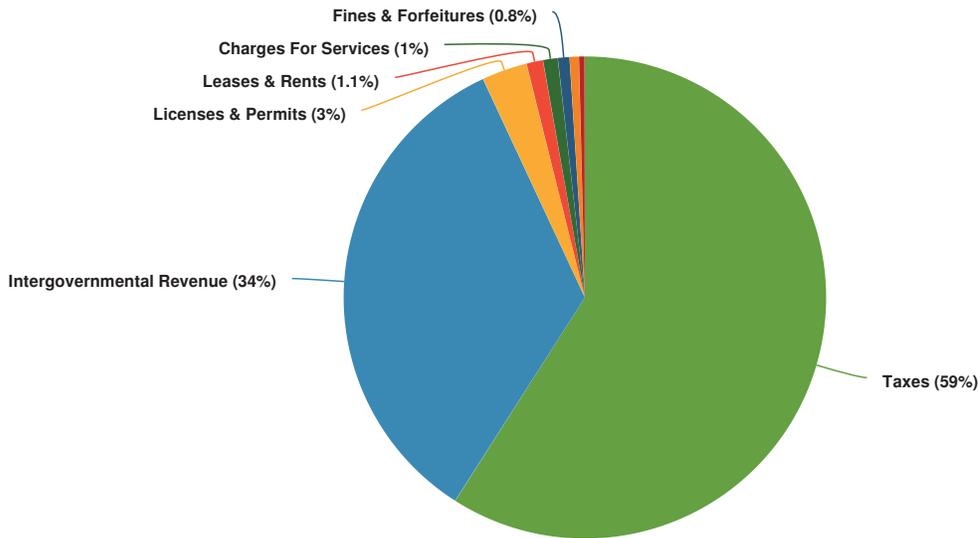
Since fiscal year 2020, the Town's General Fund has received more revenue than forecast and spent less than what was budgeted. Also in fiscal year 2020, the Town amended its Financial Policies (Res 2020-16 [\[PDF\]](#)) to clarify year-end reserve balances and prioritize maintaining those reserves over making transfers to other Town funds. The revised policies require that 20% of the average General Fund revenues over the past five fiscal years be maintained in the Stability (Rainy Day) Fund. It also requires another 20% to be held in the General Fund as Unassigned Fund Balance to ensure operating funds are available from year-to-year. Once these two requirements are met, then Council approved funding transfers can be made to other funds (i.e. Streets Fund, Environmental Fund, etc.). Any excess fund balance, after reserve requirements are satisfied and funding transfers are made, is transferred to the Capital Project Fund for one-time capital expenditures.

# Revenues by Source

General Fund revenues are obtained using trend forecasts for transaction privilege (sales) tax, state estimates received from the League of Arizona Cities and Towns for state-shared revenues, and estimates made by departments for fees and charges collected by the Town. These revenue sources are explained further below.

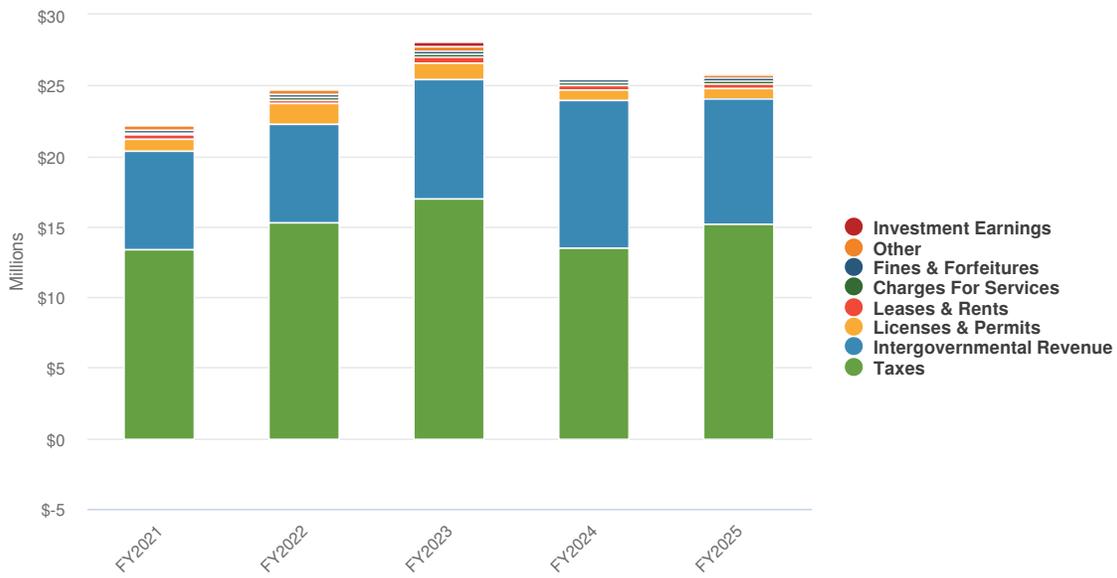
- Since the Town does not collect a primary or secondary property tax, the entire "Taxes" section in the chart below is from the collection of the Town's portion of the sales tax. The current sales tax rate for the Town is 2.9%, except for long-term residential rentals that are assessed at 1.6%. However, taxes on long-term residential rentals will no longer be collected beginning in January 2025 due to changes in State law. Hotels and short-term (vacation) rentals are also assessed, in addition to the 2.9%, an additional bed tax of 4%.
- All state-shared revenue received by the General Fund is shown in the "Intergovernmental Revenue" section below. State-shared revenues received by the General Fund include a formula-based amount of the state's income tax, sales tax, and vehicle license tax. The formula for these revenues is based on the Town's population and changes from year-to-year. Further, the Town Council directed that all vehicle license tax revenues be deposited into the Streets Fund beginning in fiscal year 2025 and will no longer be deposited into the General Fund.
- All other categories of revenue shown in the chart below represent fees and charges for services provided by the Town, property rental revenue, and court fines.

## Projected 2025 Revenues by Source



- Revenues in the General Fund are expected to increase for the coming fiscal year. Taxable sales have remained strong across multiple categories; however, there is a possibility of a recession in the coming fiscal year. Based on that possibility, local sales tax revenues for the General Fund are not expected to grow at the same rate as prior years. Further, the State has eliminated the sales tax on long-term residential rentals beginning halfway through fiscal year 2025 which reduced General Fund revenue projections.
- State-shared revenues will decrease, mostly due to effects of the State's recent implementation of a flat income tax lowering the amount of Urban Revenue Sharing made by the Legislature. As a result of the lowered income tax rates and a 2-year lag on the income tax revenues being disbursed to municipalities, fiscal year 2025 will be the first year the Town experiences a decrease in these revenues.
- The other categories of revenue are fairly consistent with the prior year.

### Budgeted and Historical 2025 Revenues by Source



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Taxes	\$15,342,729	\$17,022,932	\$13,544,799	\$15,248,589	12.6%
Intergovernmental Revenue	\$6,946,834	\$8,456,527	\$10,387,730	\$8,785,604	-15.4%
Licenses & Permits	\$1,433,168	\$1,103,367	\$770,208	\$784,505	1.9%
Leases & Rents	\$301,890	\$448,897	\$277,278	\$289,278	4.3%
Charges For Services	\$167,478	\$196,580	\$244,215	\$255,265	4.5%
Other	\$371,520	\$319,465	\$141,575	\$161,575	14.1%
Fines & Forfeitures	\$197,381	\$211,773	\$200,000	\$200,000	0%
Investment Earnings	-\$149,021	\$315,008	\$20,000	\$100,000	400%
<b>Total Revenue Source:</b>	<b>\$24,611,980</b>	<b>\$28,074,550</b>	<b>\$25,585,805</b>	<b>\$25,824,816</b>	<b>0.9%</b>

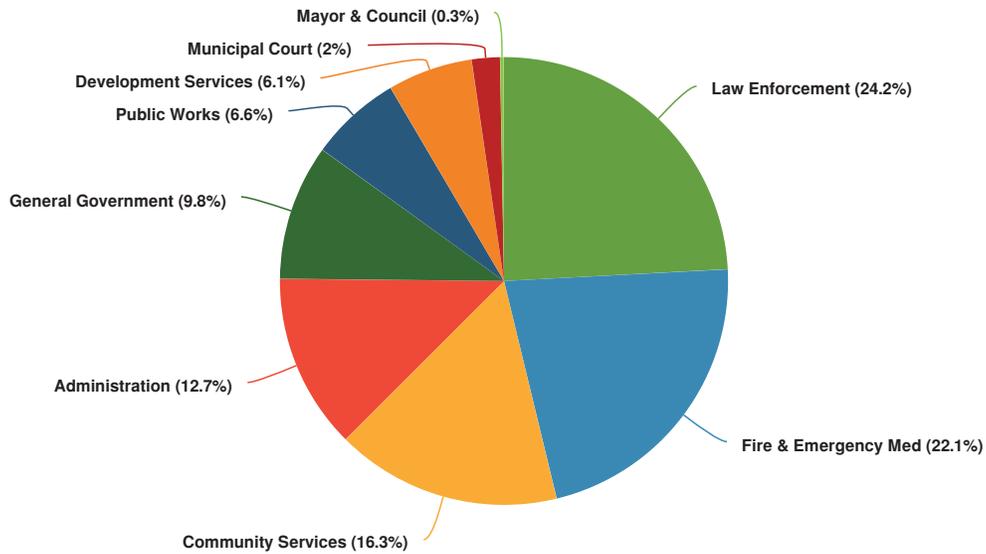


# Expenditures by Department

General Fund expenditures are budgeted by department, and in the case of the Administration Department, by division. Currently, the Town consists of the following departments and Administration divisions:

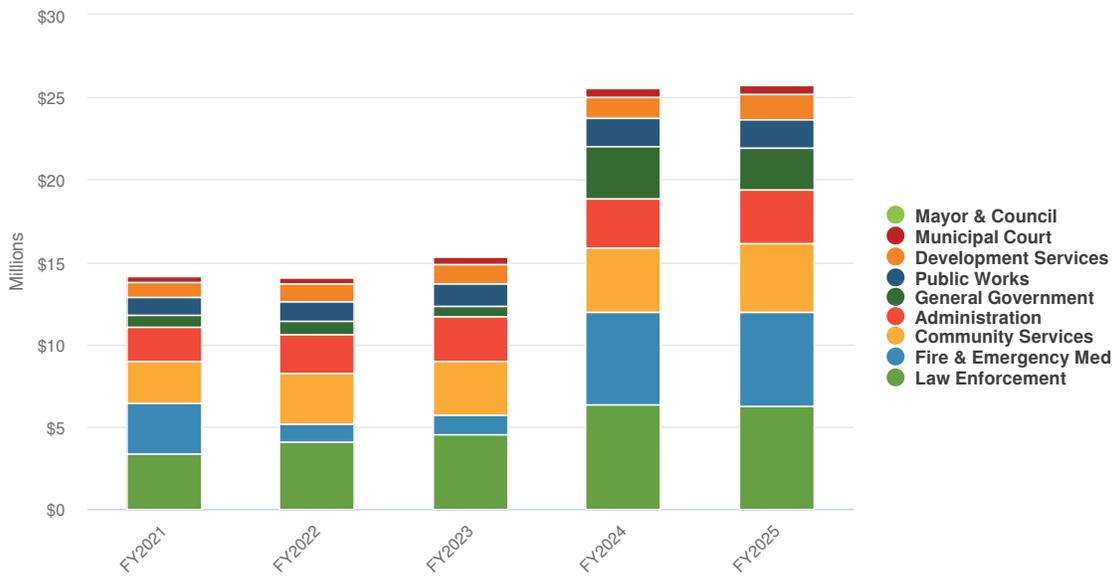
- o Mayor & Council
- o Administration
  - Town Manager
  - Information Technology
  - Town Clerk
  - Administrative Services (HR & Risk Mgt.)
  - Finance
  - Public Information
  - Legal Services
  - Purchasing
- o General Government
- o Municipal Court
- o Public Works
- o Development Services
- o Community Services
- o Fire & Emergency Medical Services
- o Law Enforcement

## Budgeted Expenditures by Department



Note: The percentage shown above for the General Government Department includes \$1.8M in contingency. This amount is required in order to present a balanced budget for the General Fund. Since it is included, it affects the percentages of departmental budgets by increasing the overall amount of the total budget. For example, if the contingency is removed, then the General Government Department would only represent about 3% of the overall General Fund budget. Additionally, the proportion of other departments would increase when the contingency amount is removed.

## Budgeted and Historical Expenditures by Department



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

The following table contains historical amounts by department and the percentage change between fiscal year 2024 and fiscal year 2025. Individual departments with an increase over 10% are detailed as follows:

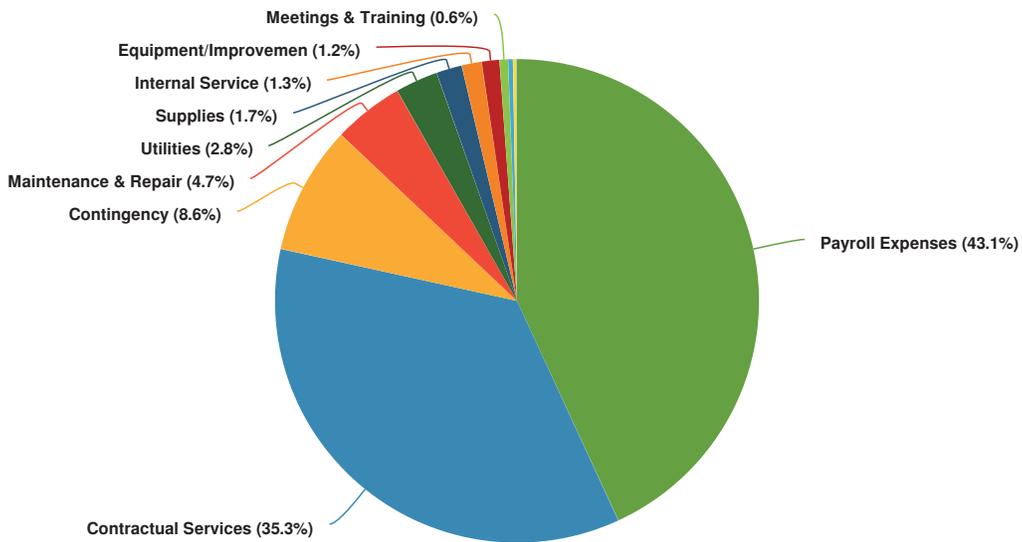
- Mayor & Council:
  - Increased legal expenditures
- Administration:
  - Cost of Living Adjustment for all positions
  - Additional insurance costs
  - One-time supplemental expenditures for general election services in calendar year 2024
  - Multiple supplemental requests for vehicle purchase and increased special events and marketing
- Development Services:
  - Added senior building inspector official approved through supplemental request

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures					
Mayor & Council	\$62,684	\$70,280	\$65,494	\$73,040	11.5%
Administration	\$2,311,235	\$2,723,534	\$2,948,360	\$3,270,412	10.9%
General Government	\$884,814	\$614,144	\$3,238,088	\$2,532,053	-21.8%
Municipal Court	\$408,115	\$426,770	\$495,409	\$526,374	6.3%
Public Works	\$1,125,503	\$1,336,419	\$1,642,802	\$1,702,310	3.6%
Development Services	\$1,052,527	\$1,221,700	\$1,318,663	\$1,578,897	19.7%
Community Services	\$3,095,977	\$3,303,758	\$3,898,569	\$4,202,955	7.8%
Fire & Emergency Med	\$1,126,933	\$1,091,189	\$5,589,825	\$5,694,859	1.9%
Law Enforcement	\$4,044,580	\$4,574,193	\$6,388,595	\$6,243,916	-2.3%
<b>Total Expenditures:</b>	<b>\$14,112,368</b>	<b>\$15,361,988</b>	<b>\$25,585,805</b>	<b>\$25,824,816</b>	<b>0.9%</b>

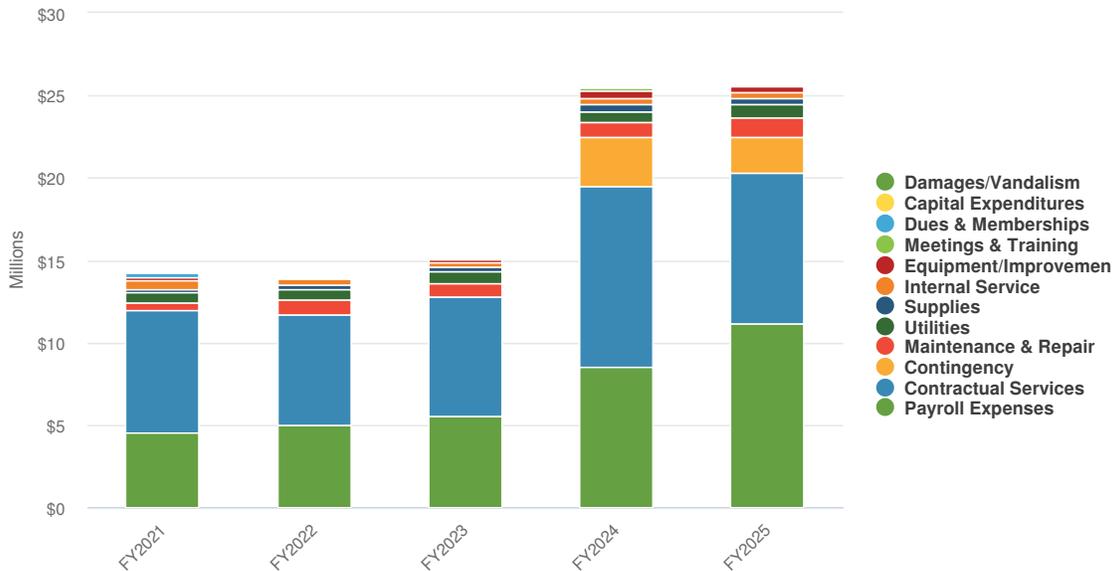


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



The following table contains historical amounts by expenditure category and the percentage change between fiscal year 2024 and fiscal year 2025 budgeted expenditures. Individual categories with an increase over 10% are detailed as follows:

- Payroll Expenses: 4.5% cost of living adjustment across all departments and addition of Fire Department personnel beginning in January 2024
- Maintenance & Repair: Increase to Facilities Operations' base budget and additional budget for fire apparatus maintenance



- o Capital Expenditures: Increases to Capital Expenditures budget for fiscal year 2025 to return normal budgeted levels.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$4,941,659	\$5,562,256	\$8,526,349	\$11,135,866	30.6%
<b>Total Payroll Expenses:</b>	<b>\$4,941,659</b>	<b>\$5,562,256</b>	<b>\$8,526,349</b>	<b>\$11,135,866</b>	<b>30.6%</b>
Dues & Memberships					
Dues & Memberships	\$64,187	\$80,222	\$90,440	\$79,207	-12.4%
<b>Total Dues &amp; Memberships:</b>	<b>\$64,187</b>	<b>\$80,222</b>	<b>\$90,440</b>	<b>\$79,207</b>	<b>-12.4%</b>
Meetings & Training					
Meetings & Training	\$41,724	\$53,972	\$140,013	\$148,746	6.2%
<b>Total Meetings &amp; Training:</b>	<b>\$41,724</b>	<b>\$53,972</b>	<b>\$140,013</b>	<b>\$148,746</b>	<b>6.2%</b>
Maintenance & Repair					
Maintenance & Repair	\$893,647	\$848,314	\$906,519	\$1,217,520	34.3%
<b>Total Maintenance &amp; Repair:</b>	<b>\$893,647</b>	<b>\$848,314</b>	<b>\$906,519</b>	<b>\$1,217,520</b>	<b>34.3%</b>
Utilities					
Utilities	\$646,895	\$671,063	\$679,233	\$735,151	8.2%
<b>Total Utilities:</b>	<b>\$646,895</b>	<b>\$671,063</b>	<b>\$679,233</b>	<b>\$735,151</b>	<b>8.2%</b>
Contractual Services					
Contractual Services	\$6,780,795	\$7,228,290	\$10,961,420	\$9,127,381	-16.7%
<b>Total Contractual Services:</b>	<b>\$6,780,795</b>	<b>\$7,228,290</b>	<b>\$10,961,420</b>	<b>\$9,127,381</b>	<b>-16.7%</b>
Supplies					
Supplies	\$232,600	\$252,230	\$418,693	\$441,508	5.4%
<b>Total Supplies:</b>	<b>\$232,600</b>	<b>\$252,230</b>	<b>\$418,693</b>	<b>\$441,508</b>	<b>5.4%</b>
Equipment/Improvement					
Equipment/Improvement	\$119,596	\$175,596	\$506,160	\$303,260	-40.1%
<b>Total Equipment/Improvement:</b>	<b>\$119,596</b>	<b>\$175,596</b>	<b>\$506,160</b>	<b>\$303,260</b>	<b>-40.1%</b>
Damages/Vandalism					
Damages/Vandalism	\$11,963	\$3,532	\$13,000	\$13,000	0%
<b>Total Damages/Vandalism:</b>	<b>\$11,963</b>	<b>\$3,532</b>	<b>\$13,000</b>	<b>\$13,000</b>	<b>0%</b>
Internal Service					
Internal Service	\$330,546	\$338,464	\$348,396	\$348,396	0%
<b>Total Internal Service:</b>	<b>\$330,546</b>	<b>\$338,464</b>	<b>\$348,396</b>	<b>\$348,396</b>	<b>0%</b>
Contingency					
Contingency	\$0	\$0	\$2,979,582	\$2,218,781	-25.5%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Contingency:</b>	\$0	\$0	\$2,979,582	\$2,218,781	-25.5%
Capital Expenditures					
Capital Expenditures	\$48,757	\$148,048	\$16,000	\$56,000	250%
<b>Total Capital Expenditures:</b>	<b>\$48,757</b>	<b>\$148,048</b>	<b>\$16,000</b>	<b>\$56,000</b>	<b>250%</b>
<b>Total Expense Objects:</b>	<b>\$14,112,368</b>	<b>\$15,361,988</b>	<b>\$25,585,805</b>	<b>\$25,824,816</b>	<b>0.9%</b>

## Fund Balance

Fund balance is one indicator of the Town's financial health. Although the Town has maintained a Stabilization (Rainy Day) Fund as part of the General Fund for many years, updated Financial Policies were needed to further clarify the timing and priority of funding it. These updates were made in May 2020 with the adoption of Resolution 2020-16. Beginning that fiscal year, additional reserve requirements were implemented to ensure the continuity of funding across fiscal years. As shown below, a 20% minimum unassigned fund balance was instituted. Both the Stabilization Fund and the Unassigned fund balance reserve are based on a rolling five-year average of General Fund revenues, each 20% of that average.

### Projections



Note: The FY24 amount shown below is a projection and does not represent the actual amount of fund balance. The actual amount will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Financial Summary	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	
Unassigned	\$10,958,102	\$9,438,232	\$11,644,005	\$11,200,000	-3.8%
Assigned	\$0	\$0	\$0	\$0	0%
Committed	\$3,296,434	\$3,595,599	\$4,044,890	\$4,500,000	11.3%
Nonspendable	\$27,288	\$51,309	\$57,465	\$0	-100%
<b>Total Fund Balance:</b>	<b>\$14,281,824</b>	<b>\$13,085,141</b>	<b>\$15,746,360</b>	<b>\$15,700,000</b>	<b>-0.3%</b>





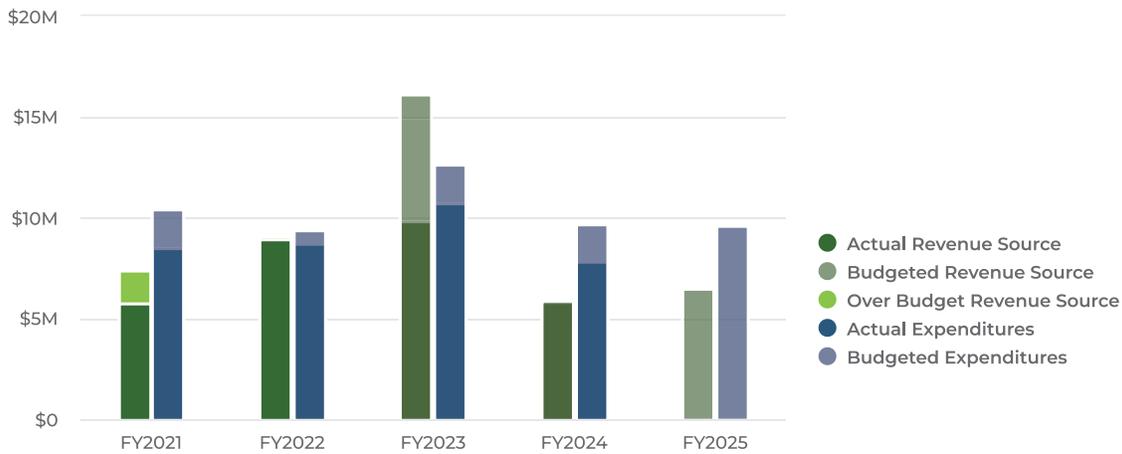
## Special Revenue Funds

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes, designated as committed or restricted. The Town maintains the following Special Revenue funds:

- Streets Fund
- Downtown Strategy Fund
- Economic Development Fund
- Tourism Fund
- Special Revenue (Grants) Fund
- Public Art Fund
- Court Enhancement Fund
- Environmental Fund
- Cottonwoods Maintenance District Fund

## Summary

The Town of Fountain Hills is projecting \$6.52M of revenue in FY2025, which represents a 9.7% increase over the prior year. Budgeted expenditures are projected to decrease by 0.3% or \$30.36K to \$9.66M in FY2025.



Note: The following pages provide summarized graphical information across all Special Revenue funds. Revenue and expenditure details are available in the Fund Summaries for each individual fund following this summary section.

## Revenue by Fund

Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Special Revenue Funds					
Streets Fund	\$3,928,480	\$4,261,218	\$3,909,198	\$4,392,565	12.4%
Downtown Strategy Fund	\$115,179	\$161,955	\$107,062	\$121,857	13.8%
Economic Development Fund	\$493,697	\$588,144	\$426,087	\$485,269	13.9%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Tourism Fund	\$70,536	\$122,010	\$65,180	\$84,180	29.2%
Special Revenue Fund	\$4,425,914	\$4,632,397	\$1,190,000	\$1,190,000	0%
Public Art Fund	\$110	\$19,699	\$100,240	\$100,240	0%
Court Enhancement Fund	\$26,748	\$28,696	\$33,300	\$33,300	0%
Environmental Fund	\$12,340	\$21,942	\$2,400	\$2,400	0%
Cottonwoods Maint Dist	\$6,633	\$9,332	\$9,840	\$9,840	0%
<b>Total Special Revenue Funds:</b>	<b>\$9,079,639</b>	<b>\$9,845,394</b>	<b>\$5,843,307</b>	<b>\$6,419,651</b>	<b>9.9%</b>

## Expenditures by Fund

Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Special Revenue Funds					
Streets Fund	\$3,268,623	\$5,054,003	\$7,048,280	\$7,087,540	0.6%
Downtown Strategy Fund	\$46,358	\$54,623	\$85,200	\$90,200	5.9%
Economic Development Fund	\$176,753	\$306,816	\$229,630	\$315,293	37.3%
Tourism Fund	\$144,535	\$247,824	\$354,029	\$417,378	17.9%
Special Revenue Fund	\$4,417,474	\$4,597,025	\$1,190,000	\$1,190,000	0%
Public Art Fund	\$22,468	\$23,756	\$41,761	\$41,761	0%
Court Enhancement Fund	\$19,495	\$15,929	\$54,600	\$52,500	-3.8%
Environmental Fund	\$611,382	\$386,571	\$627,024	\$404,804	-35.4%
Cottonwoods Maint Dist	\$16,848	\$7,351	\$13,488	\$14,181	5.1%
<b>Total Special Revenue Funds:</b>	<b>\$8,723,937</b>	<b>\$10,693,899</b>	<b>\$9,644,012</b>	<b>\$9,613,657</b>	<b>-0.3%</b>

## Expenditures by Expense Type

Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$782,217	\$787,947	\$920,422	\$986,999	7.2%
<b>Total Payroll Expenses:</b>	<b>\$782,217</b>	<b>\$787,947</b>	<b>\$920,422</b>	<b>\$986,999</b>	<b>7.2%</b>
Dues & Memberships					
Dues & Memberships	\$15,390	\$20,430	\$24,824	\$20,854	-16%
<b>Total Dues &amp; Memberships:</b>	<b>\$15,390</b>	<b>\$20,430</b>	<b>\$24,824</b>	<b>\$20,854</b>	<b>-16%</b>



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Meetings & Training					
Meetings & Training	\$8,590	\$3,685	\$10,120	\$12,120	19.8%
<b>Total Meetings &amp; Training:</b>	<b>\$8,590</b>	<b>\$3,685</b>	<b>\$10,120</b>	<b>\$12,120</b>	<b>19.8%</b>
Maintenance & Repair					
Maintenance & Repair	\$2,447,046	\$3,814,330	\$5,904,615	\$5,680,145	-3.8%
<b>Total Maintenance &amp; Repair:</b>	<b>\$2,447,046</b>	<b>\$3,814,330</b>	<b>\$5,904,615</b>	<b>\$5,680,145</b>	<b>-3.8%</b>
Utilities					
Utilities	\$133,713	\$158,079	\$143,456	\$147,706	3%
<b>Total Utilities:</b>	<b>\$133,713</b>	<b>\$158,079</b>	<b>\$143,456</b>	<b>\$147,706</b>	<b>3%</b>
Contractual Services					
Contractual Services	\$5,150,959	\$5,594,562	\$1,320,983	\$1,447,741	9.6%
<b>Total Contractual Services:</b>	<b>\$5,150,959</b>	<b>\$5,594,562</b>	<b>\$1,320,983</b>	<b>\$1,447,741</b>	<b>9.6%</b>
Supplies					
Supplies	\$18,335	\$46,044	\$32,075	\$31,575	-1.6%
<b>Total Supplies:</b>	<b>\$18,335</b>	<b>\$46,044</b>	<b>\$32,075</b>	<b>\$31,575</b>	<b>-1.6%</b>
Equipment/Improvement					
Equipment/Improvement	\$74,068	\$39,942	\$21,000	\$20,000	-4.8%
<b>Total Equipment/Improvement:</b>	<b>\$74,068</b>	<b>\$39,942</b>	<b>\$21,000</b>	<b>\$20,000</b>	<b>-4.8%</b>
Damages/Vandalism					
Damages/Vandalism	\$13,214	\$38,924	\$40,000	\$40,000	0%
<b>Total Damages/Vandalism:</b>	<b>\$13,214</b>	<b>\$38,924</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>0%</b>
Internal Service					
Internal Service	\$67,208	\$66,940	\$71,517	\$71,517	0%
<b>Total Internal Service:</b>	<b>\$67,208</b>	<b>\$66,940</b>	<b>\$71,517</b>	<b>\$71,517</b>	<b>0%</b>
Transfers Out					
Transfers Out	\$0	\$97,340	\$0	\$0	0%
<b>Total Transfers Out:</b>	<b>\$0</b>	<b>\$97,340</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Contingency					
Contingency	\$0	\$0	\$1,155,000	\$1,155,000	0%
<b>Total Contingency:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,155,000</b>	<b>\$1,155,000</b>	<b>0%</b>
Capital Expenditures					
Capital Expenditures	\$13,196	\$25,676	\$0	\$0	0%
<b>Total Capital Expenditures:</b>	<b>\$13,196</b>	<b>\$25,676</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Expense Objects:</b>	<b>\$8,723,937</b>	<b>\$10,693,899</b>	<b>\$9,644,012</b>	<b>\$9,613,657</b>	<b>-0.3%</b>



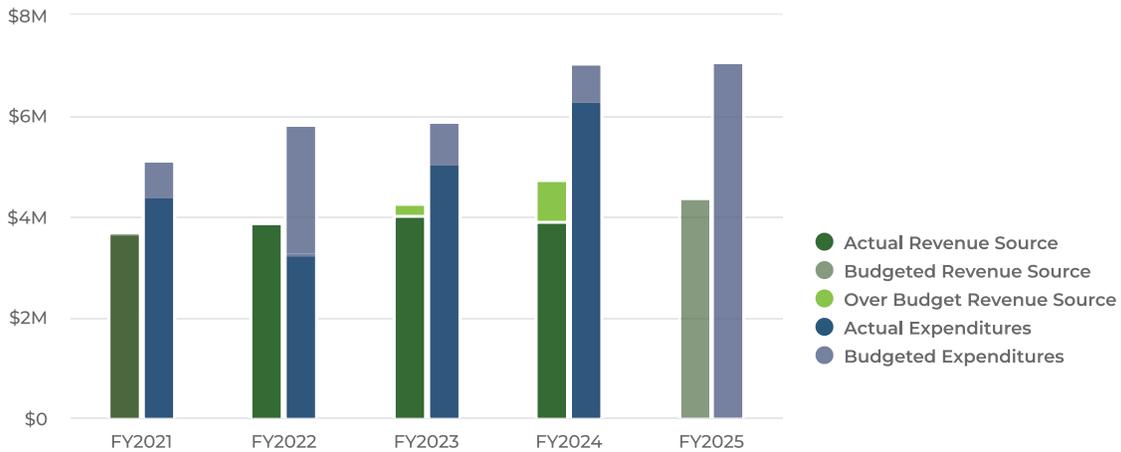


## Streets Fund

The **Streets (HURF) Fund (Fund 200)** is funded by 0.2% of local sales tax and State-shared revenues. The State of Arizona taxes motor fuels and collects a variety of fees and charges relating to the registration and operation of motor vehicles. 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. This fund may only be used for street and highway purposes and is a restricted fund.

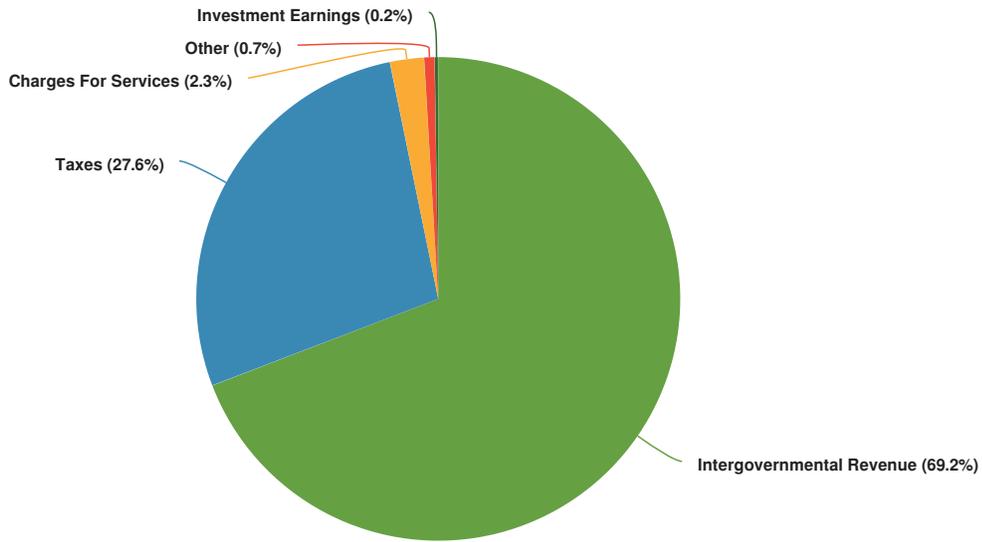
### Summary

The Town of Fountain Hills is projecting \$4.39M of revenue in FY2025, which represents a 12.4% increase over the prior year. Budgeted expenditures are projected to increase by 0.6% or \$39.26K to \$7.09M in FY2025.

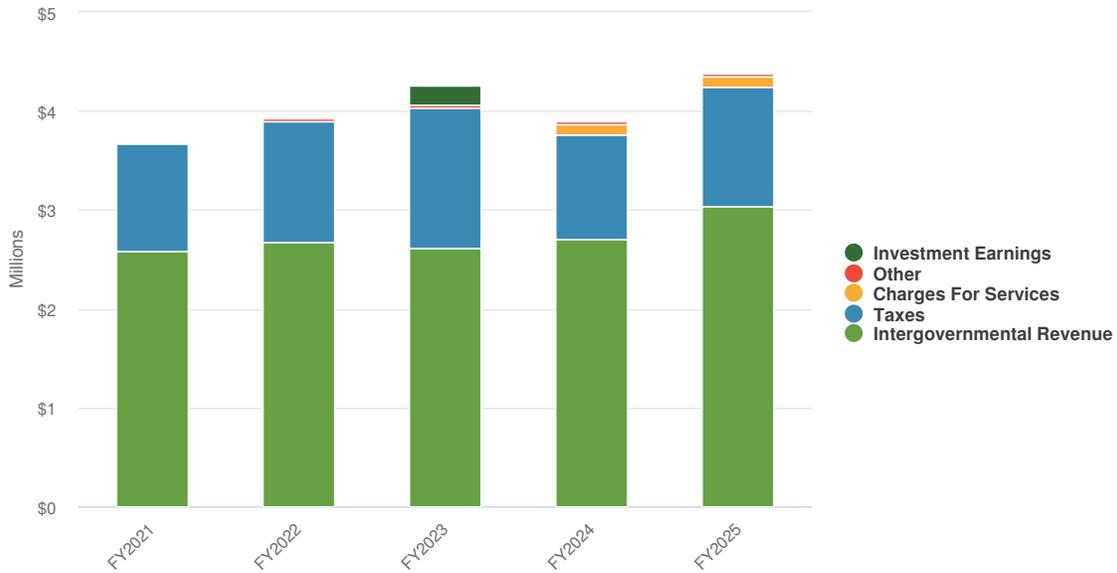


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



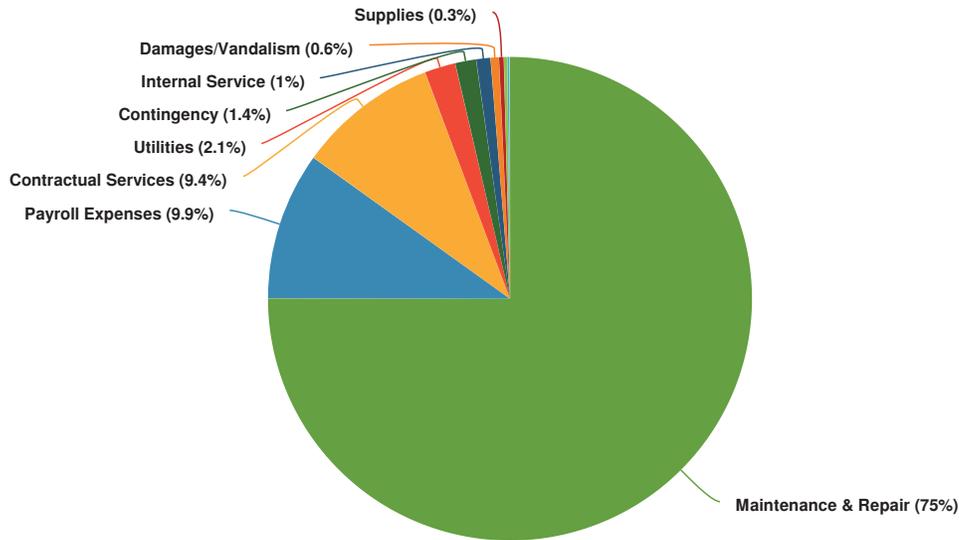
The projected increase in intergovernmental revenues for FY2025 is due to Council direction to begin depositing all of the Town's Vehicle License Tax (VLT) revenues in the Streets Fund, rather than the historical practice of depositing 70% of these revenues in the Streets Fund.

Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

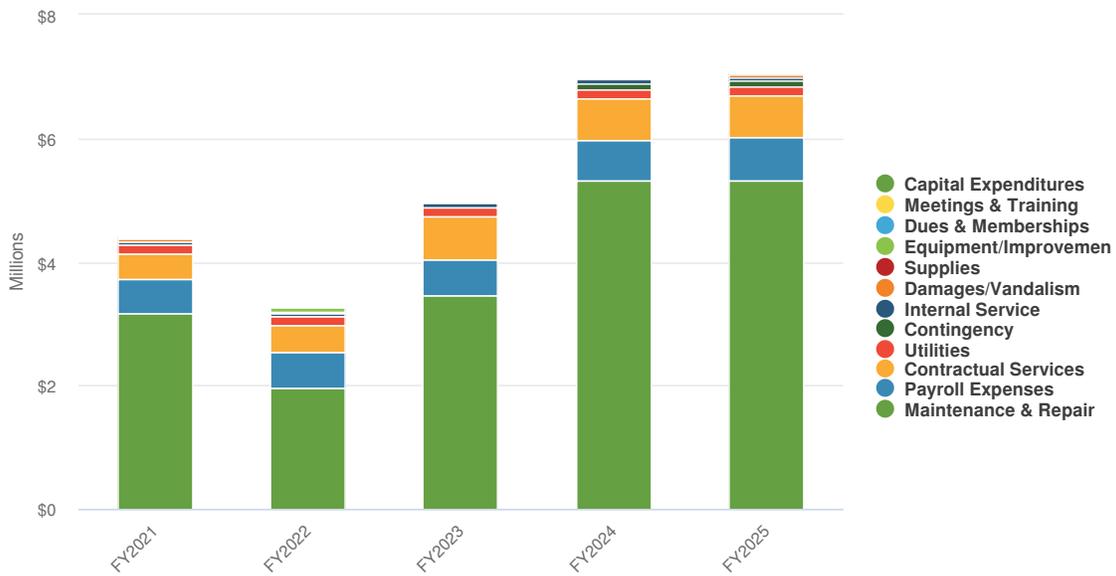
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Taxes	\$1,217,983	\$1,419,744	\$1,064,618	\$1,212,573	13.9%
Intergovernmental Revenue	\$2,681,119	\$2,606,929	\$2,703,580	\$3,038,992	12.4%
Charges For Services	\$3,542	\$4,139	\$100,000	\$100,000	0%
Other	\$19,616	\$32,602	\$31,000	\$31,000	0%
Investment Earnings	\$6,219	\$197,804	\$10,000	\$10,000	0%
<b>Total Revenue Source:</b>	<b>\$3,928,480</b>	<b>\$4,261,218</b>	<b>\$3,909,198</b>	<b>\$4,392,565</b>	<b>12.4%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



The following table contains historical amounts by expenditure type and the percentage change between fiscal year 2024 and fiscal year 2025. No individual expenditure categories increased more than 10%.

Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Payroll Expenses</b>					
SALARIES-FULL TIME	\$416,080	\$404,090	\$467,291	\$506,002	8.3%
OVERTIME	\$10,902	\$9,483	\$0	\$0	0%
ON CALL PAY	\$14,165	\$13,263	\$14,620	\$15,555	6.4%
MEDICARE	\$6,089	\$5,980	\$7,006	\$7,582	8.2%
WORKERS COMPENSATION	\$24,350	\$23,783	\$36,425	\$36,926	1.4%
UNEMPLOYMENT INSURANCE	\$286	\$362	\$253	\$188	-25.7%
GROUP HEALTH INSURANCE	\$62,668	\$57,187	\$68,046	\$64,131	-5.8%
GROUP DENTAL INSURANCE	\$4,672	\$4,234	\$4,847	\$4,576	-5.6%
GROUP VISION INSURANCE	\$688	\$755	\$864	\$808	-6.5%
DISABILITY INSURANCE	\$2,223	\$2,227	\$4,858	\$5,351	10.1%
RETIREMENT	\$48,361	\$46,891	\$52,905	\$57,514	8.7%
LIFE INSURANCE	\$468	\$455	\$502	\$549	9.4%
BONUS	\$315	\$534	\$302	\$302	0%
ALLOWANCE/STIPEND	\$900	\$900	\$990	\$990	0%
<b>Total Payroll Expenses:</b>	<b>\$592,167</b>	<b>\$570,144</b>	<b>\$658,909</b>	<b>\$700,474</b>	<b>6.3%</b>



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Dues &amp; Memberships</b>					
<b>Dues &amp; Memberships</b>					
LICENSE/FILING FEES	\$0	\$40	\$0	\$0	0%
DUES, SUBSCRIPT & PUBLICAT	\$2,103	\$1,318	\$2,000	\$2,000	0%
DUES, SUBSCRIPT & PUBLICAT	\$0	\$0	\$6,000	\$6,000	0%
DUES, SUBSCRIPT & PUBLICAT	\$0	\$0	\$2,000	\$2,000	0%
LICENSE/FILING FEES	\$519	\$452	\$0	\$0	0%
DUES, SUBSCRIPT & PUBLICAT	\$0	\$0	\$1,750	\$0	-100%
<b>Total Dues &amp; Memberships:</b>	<b>\$2,621</b>	<b>\$1,810</b>	<b>\$11,750</b>	<b>\$10,000</b>	<b>-14.9%</b>
<b>Total Dues &amp; Memberships:</b>	<b>\$2,621</b>	<b>\$1,810</b>	<b>\$11,750</b>	<b>\$10,000</b>	<b>-14.9%</b>
<b>Meetings &amp; Training</b>					
<b>Meetings &amp; Training</b>					
MEETINGS & TRAINING	\$205	\$410	\$0	\$2,000	N/A
<b>Total Meetings &amp; Training:</b>	<b>\$205</b>	<b>\$410</b>	<b>\$0</b>	<b>\$2,000</b>	<b>N/A</b>
<b>Total Meetings &amp; Training:</b>	<b>\$205</b>	<b>\$410</b>	<b>\$0</b>	<b>\$2,000</b>	<b>N/A</b>
<b>Maintenance &amp; Repair</b>					
<b>Maintenance &amp; Repair</b>					
BUILDING MAIN/REPAIR	\$1,503	\$1,329	\$5,000	\$5,000	0%
HVAC REPAIR	\$0	\$566	\$0	\$0	0%
PLUMBING REPAIR	\$0	\$95	\$0	\$0	0%
ELECTRICAL REPAIR	\$0	\$418	\$0	\$0	0%
FIRE PROTECTION SYSTEMS	\$0	\$6,138	\$2,000	\$2,000	0%
GROUNDS MAINT/REPAIR	\$0	\$486	\$0	\$0	0%
BACKFLOW TESTING & MAINTENANCE	\$20	\$75	\$130	\$130	0%
EQUIPMENT MAINT/REPAIR	\$5,242	\$234	\$11,000	\$10,000	-9.1%
TRAFFIC SIGNAL MAINT/REPAIR	\$57,581	\$36,241	\$0	\$0	0%
VEHICLE MAINT/REPAIR	\$857	\$253	\$1,100	\$1,100	0%
OFFICE EQUIP MAINT/ REPAIR	\$0	\$162	\$0	\$0	0%
OTHER MAINT/REPAIR	\$684	\$787	\$0	\$0	0%
ROAD REPAIR	\$3,725	\$0	\$0	\$0	0%
PARKING LOT REPAIR	\$36,523	\$47,133	\$0	\$0	0%
SIDEWALK/PATHWAY REPAIR	\$0	\$25,363	\$0	\$0	0%
SIGN REPAIR & REPLACEMENT	\$61	\$258	\$0	\$0	0%
PAINTING	\$0	\$31,195	\$0	\$0	0%
LIGHTING REPAIR	\$710	\$0	\$0	\$0	0%
PLUMBING REPAIR	\$0	\$160	\$0	\$0	0%
ELECTRICAL REPAIR	\$0	\$15	\$3,000	\$3,000	0%
GROUNDS MAINT/REPAIR	\$14,453	\$1,761	\$0	\$0	0%
IRRIGATION REPAIR	\$18,337	\$15,343	\$7,500	\$6,000	-20%
BACKFLOW TESTING & MAINTENANCE	\$735	\$13,029	\$5,980	\$5,980	0%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
DRAINAGE MAINT/REPAIR	\$0	\$28	\$10,000	\$10,000	0%
EQUIPMENT MAINT/REPAIR	\$187	\$95	\$0	\$0	0%
VEHICLE MAINT/REPAIR	\$1,588	\$213	\$1,100	\$1,100	0%
OTHER MAINT/REPAIR	\$34	\$112	\$0	\$0	0%
OTHER ROAD RELATED REPAIR	\$0	\$17,277	\$0	\$0	0%
PAINTING	\$0	\$3,350	\$0	\$0	0%
LIGHTING REPAIR	\$10,133	\$0	\$0	\$0	0%
EQUIPMENT MAINT/REPAIR	\$0	\$0	\$300	\$300	0%
VEHICLE MAINT/REPAIR	\$15,951	\$11,002	\$10,900	\$11,900	9.2%
OTHER MAINT/REPAIR	\$0	\$0	\$1,800	\$1,800	0%
ROAD REPAIR	\$7,500	\$3,103	\$10,000	\$10,000	0%
STRIPING	\$32,445	\$161,357	\$100,000	\$100,000	0%
SIDEWALK/PATHWAY REPAIR	\$62,591	\$2,209	\$70,000	\$70,000	0%
OTHER ROAD RELATED REPAIR	\$65,251	\$314,303	\$0	\$0	0%
PAVEMENT MAINTENANCE	\$1,530,476	\$2,651,455	\$5,000,000	\$5,000,000	0%
VEHICLE MAINT/REPAIR	\$1,369	\$1,215	\$1,100	\$1,100	0%
SOFTWARE LICENSE/MAINT	\$711	\$711	\$0	\$0	0%
SIGN REPAIR & REPLACEMENT	\$60,362	\$97,090	\$75,000	\$75,000	0%
BUILDING MAIN/REPAIR	\$0	\$15,281	\$6,500	\$4,500	-30.8%
HVAC REPAIR	\$4,464	\$0	\$0	\$0	0%
PLUMBING REPAIR	\$180	\$0	\$0	\$0	0%
EQUIPMENT MAINT/REPAIR	\$12,731	\$2,433	\$0	\$0	0%
VEHICLE MAINT/REPAIR	\$156	\$2,072	\$0	\$0	0%
SOFTWARE LICENSE/MAINT	\$1,302	\$1,310	\$0	\$0	0%
<b>Total Maintenance &amp; Repair:</b>	<b>\$1,947,862</b>	<b>\$3,465,658</b>	<b>\$5,322,410</b>	<b>\$5,318,910</b>	<b>-0.1%</b>
<b>Total Maintenance &amp; Repair:</b>	<b>\$1,947,862</b>	<b>\$3,465,658</b>	<b>\$5,322,410</b>	<b>\$5,318,910</b>	<b>-0.1%</b>
<b>Utilities</b>					
<b>Utilities</b>					
ELECTRICITY EXPENSE	\$19,464	\$20,500	\$19,020	\$19,020	0%
REFUSE/RECYCLING	\$2,605	\$1,330	\$1,200	\$1,200	0%
TELECOMMUNICATIONS	\$5,926	\$7,478	\$1,896	\$1,896	0%
WATER/SEWER	\$1,578	\$1,490	\$1,200	\$1,200	0%
GAS & OIL	\$3,809	\$7,604	\$3,200	\$3,200	0%
ELECTRICITY EXPENSE	\$10,839	\$10,118	\$9,600	\$9,600	0%
REFUSE/RECYCLING	\$1,046	\$1,224	\$15,000	\$15,000	0%
TELECOMMUNICATIONS	\$194	\$194	\$630	\$630	0%
WATER/SEWER	\$74,639	\$91,558	\$75,010	\$75,010	0%
GAS & OIL	\$2,883	\$3,830	\$3,000	\$3,000	0%
REFUSE/RECYCLING	\$385	\$220	\$0	\$0	0%
TELECOMMUNICATIONS	\$194	\$194	\$1,410	\$1,410	0%
GAS & OIL	\$6,610	\$8,075	\$5,200	\$5,200	0%
TELECOMMUNICATIONS	\$194	\$194	\$1,410	\$1,410	0%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
GAS & OIL	\$3,272	\$4,068	\$3,000	\$3,000	0%
TELECOMMUNICATIONS	\$0	\$0	\$630	\$4,880	674.6%
GAS & OIL	\$73	\$0	\$0	\$0	0%
<b>Total Utilities:</b>	<b>\$133,713</b>	<b>\$158,079</b>	<b>\$141,406</b>	<b>\$145,656</b>	<b>3%</b>
<b>Total Utilities:</b>	<b>\$133,713</b>	<b>\$158,079</b>	<b>\$141,406</b>	<b>\$145,656</b>	<b>3%</b>
<b>Contractual Services</b>					
<b>Contractual Services</b>					
AUDITING EXPENSE	\$9,375	\$9,551	\$11,460	\$9,155	-20.1%
PROFESSIONAL FEES	\$120	\$1,475	\$3,200	\$3,200	0%
LEGAL FEES	\$70,200	\$70,200	\$70,200	\$70,200	0%
INSURANCE EXPENSE	\$96,194	\$102,419	\$102,926	\$102,926	0%
RENTS & LEASES	\$0	\$978	\$2,400	\$2,400	0%
PRINTING EXPENSE	\$176	\$0	\$0	\$0	0%
CONTRACTUAL SERVICES	\$1,948	\$15,527	\$10,900	\$10,900	0%
TRAFFIC SIGNALS	\$41,550	\$31,195	\$80,000	\$80,000	0%
PROFESSIONAL FEES	\$0	\$1,200	\$5,000	\$5,000	0%
RENTS & LEASES	\$0	\$1,318	\$0	\$0	0%
CONTRACTUAL SERVICES	\$0	\$0	\$7,500	\$7,500	0%
LANDSCAPE CONTRACTS	\$188,167	\$371,204	\$346,619	\$346,619	0%
PROFESSIONAL FEES	\$0	\$72,807	\$26,500	\$26,500	0%
RENTS & LEASES	\$5,231	\$8,205	\$0	\$0	0%
CONTRACTUAL SERVICES	\$20,305	\$0	\$0	\$0	0%
PROFESSIONAL FEES	\$0	\$989	\$0	\$0	0%
RENTS & LEASES	\$0	\$2,582	\$0	\$0	0%
<b>Total Contractual Services:</b>	<b>\$433,266</b>	<b>\$689,650</b>	<b>\$666,705</b>	<b>\$664,400</b>	<b>-0.3%</b>
<b>Total Contractual Services:</b>	<b>\$433,266</b>	<b>\$689,650</b>	<b>\$666,705</b>	<b>\$664,400</b>	<b>-0.3%</b>
<b>Supplies</b>					
<b>Supplies</b>					
OFFICE SUPPLIES	\$230	\$549	\$1,500	\$1,500	0%
CLEANING/JANITORIAL SUPPLIES	\$684	\$403	\$500	\$500	0%
SAFETY SUPPLIES	\$1,192	\$351	\$0	\$0	0%
OPERATING SUPPLIES	\$2,542	\$1,492	\$0	\$0	0%
FOOD & BEVERAGE SUPPLIES	\$1,158	\$921	\$500	\$500	0%
PROGRAM MATERIALS	\$142	\$228	\$0	\$0	0%
UNIFORMS	\$1,682	\$2,746	\$1,875	\$1,875	0%
POSTAGE & DELIVERY	\$23	\$0	\$0	\$0	0%
OFFICE SUPPLIES	\$0	\$0	\$275	\$275	0%
CLEANING/JANITORIAL SUPPLIES	\$31	\$345	\$0	\$0	0%
SAFETY SUPPLIES	\$0	\$136	\$0	\$0	0%
OPERATING SUPPLIES	\$2,315	\$3,326	\$1,500	\$1,500	0%
UNIFORMS	\$124	\$0	\$0	\$0	0%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
OFFICE SUPPLIES	\$0	\$0	\$100	\$100	0%
CLEANING/JANITORIAL SUPPLIES	\$44	\$0	\$0	\$0	0%
SAFETY SUPPLIES	\$42	\$102	\$920	\$920	0%
OPERATING SUPPLIES	\$450	\$551	\$7,000	\$6,500	-7.1%
UNIFORMS	\$543	\$0	\$0	\$0	0%
OFFICE SUPPLIES	\$5	\$0	\$100	\$100	0%
SAFETY SUPPLIES	\$0	\$57	\$0	\$0	0%
OPERATING SUPPLIES	\$1,263	\$3,328	\$5,575	\$5,575	0%
UNIFORMS	\$543	\$0	\$0	\$0	0%
POSTAGE & DELIVERY	\$0	\$217	\$0	\$0	0%
OFFICE SUPPLIES	\$0	\$0	\$100	\$100	0%
CLEANING/JANITORIAL SUPPLIES	\$181	\$152	\$0	\$0	0%
SAFETY SUPPLIES	\$0	\$181	\$100	\$100	0%
OPERATING SUPPLIES	\$1,637	\$1,868	\$2,700	\$2,700	0%
UNIFORMS	\$124	\$0	\$0	\$0	0%
<b>Total Supplies:</b>	<b>\$14,956</b>	<b>\$16,953</b>	<b>\$22,745</b>	<b>\$22,245</b>	<b>-2.2%</b>
<b>Total Supplies:</b>	<b>\$14,956</b>	<b>\$16,953</b>	<b>\$22,745</b>	<b>\$22,245</b>	<b>-2.2%</b>
<b>Equipment/Improvement</b>					
<b>Equipment/Improvement</b>					
EQUIPMENT/SMALL TOOLS	\$522	\$0	\$250	\$250	0%
SOFTWARE PURCHASES	\$0	\$0	\$5,000	\$5,000	0%
HARDWARE/PERIPHERALS	\$6,380	\$496	\$0	\$0	0%
FURNITURE/APPLIANCES	\$97	\$3,099	\$0	\$0	0%
EQUIPMENT	\$680	\$0	\$0	\$0	0%
EQUIPMENT/SMALL TOOLS	\$2,568	\$62	\$2,250	\$2,250	0%
FURNITURE/APPLIANCES	\$572	\$0	\$0	\$0	0%
EQUIPMENT	\$0	\$16,696	\$0	\$0	0%
EQUIPMENT/SMALL TOOLS	\$1,406	\$1,051	\$3,250	\$3,000	-7.7%
EQUIPMENT	\$13,241	\$0	\$0	\$0	0%
EQUIPMENT/SMALL TOOLS	\$620	\$606	\$3,250	\$3,000	-7.7%
FURNITURE/APPLIANCES	\$2,286	\$0	\$0	\$0	0%
EQUIPMENT	\$36,348	\$0	\$0	\$0	0%
EQUIPMENT/SMALL TOOLS	\$93	\$2,051	\$3,000	\$3,000	0%
HARDWARE/PERIPHERALS	\$109	\$0	\$0	\$0	0%
FURNITURE/APPLIANCES	\$911	\$0	\$0	\$0	0%
EQUIPMENT	\$1,550	\$0	\$0	\$0	0%
<b>Total Equipment/Improvement:</b>	<b>\$67,384</b>	<b>\$24,060</b>	<b>\$17,000</b>	<b>\$16,500</b>	<b>-2.9%</b>
<b>Total Equipment/Improvement:</b>	<b>\$67,384</b>	<b>\$24,060</b>	<b>\$17,000</b>	<b>\$16,500</b>	<b>-2.9%</b>
<b>Damages/Vandalism</b>					
<b>Damages/Vandalism</b>					
DAMAGES/VANDALISM	\$13,214	\$31,045	\$0	\$0	0%

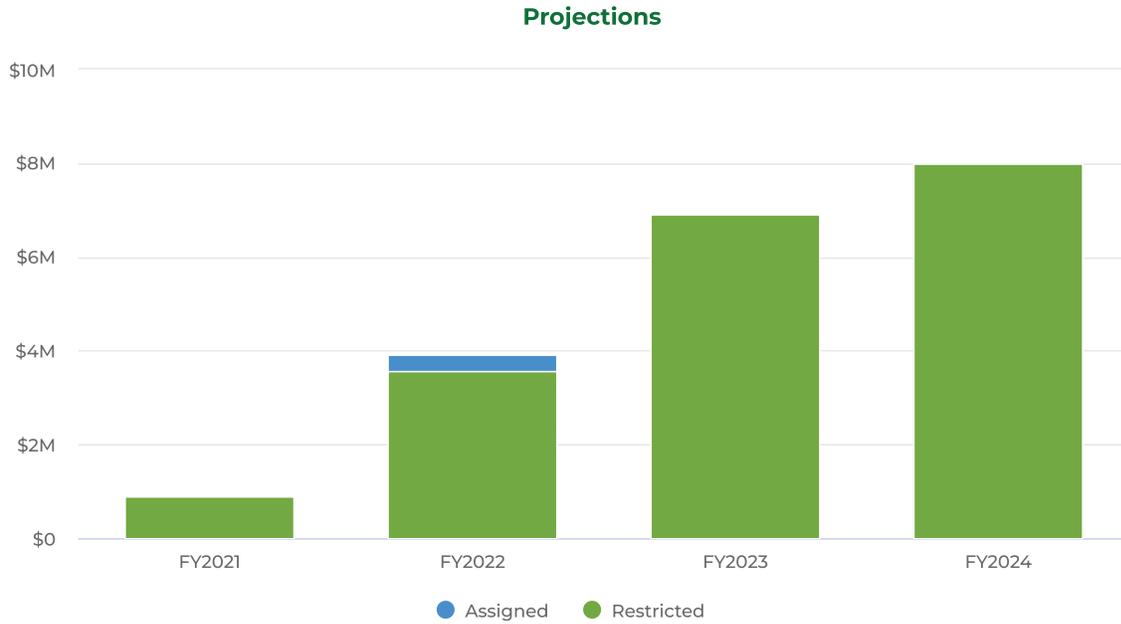


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
DAMAGES/VANDALISM	\$0	\$7,646	\$0	\$0	0%
DAMAGES/VANDALISM	\$0	\$0	\$40,000	\$40,000	0%
<b>Total Damages/Vandalism:</b>	<b>\$13,214</b>	<b>\$38,690</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>0%</b>
<b>Total Damages/Vandalism:</b>	<b>\$13,214</b>	<b>\$38,690</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>0%</b>
<b>Internal Service</b>					
<b>Internal Service</b>					
ISF-COPIER CHARGES	\$0	\$0	\$5	\$5	0%
ISF-VEHICLE REPLACEMENT CHARGE	\$2,940	\$2,940	\$5,000	\$5,000	0%
ISF-MOTOR POOL CHARGES	\$20	\$0	\$8	\$8	0%
ISF-TECHNOLOGY REPLACEMENT	\$5,441	\$5,050	\$4,560	\$4,560	0%
ISF-VEHICLE REPLACEMENT CHARGE	\$7,323	\$7,323	\$7,323	\$7,323	0%
ISF-VEHICLE REPLACEMENT CHARGE	\$42,507	\$42,507	\$45,447	\$45,447	0%
ISF-VEHICLE REPLACEMENT CHARGE	\$4,884	\$4,884	\$4,884	\$4,884	0%
ISF-VEHICLE REPLACEMENT CHARGE	\$95	\$116	\$97	\$97	0%
ISF-MOTOR POOL CHARGES	\$25	\$53	\$31	\$31	0%
<b>Total Internal Service:</b>	<b>\$63,235</b>	<b>\$62,872</b>	<b>\$67,355</b>	<b>\$67,355</b>	<b>0%</b>
<b>Total Internal Service:</b>	<b>\$63,235</b>	<b>\$62,872</b>	<b>\$67,355</b>	<b>\$67,355</b>	<b>0%</b>
<b>Contingency</b>					
<b>Contingency</b>					
CONTINGENCY	\$0	\$0	\$0	\$100,000	N/A
CONTINGENCY	\$0	\$0	\$100,000	\$0	-100%
<b>Total Contingency:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0%</b>
<b>Total Contingency:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0%</b>
<b>Capital Expenditures</b>					
<b>Capital Expenditures</b>					
FURNITURE/FIXTURES	\$0	\$25,676	\$0	\$0	0%
<b>Total Capital Expenditures:</b>	<b>\$0</b>	<b>\$25,676</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Capital Expenditures:</b>	<b>\$0</b>	<b>\$25,676</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$3,268,623</b>	<b>\$5,054,003</b>	<b>\$7,048,280</b>	<b>\$7,087,540</b>	<b>0.6%</b>



## Fund Balance

Fund balance in the Streets Fund is restricted by Arizona Revised Statute. Rollover balances are available for use in future years, and the projected balance for FY24 was included for use in the budget for fiscal year 2025. The percentage change between FY23 and FY24 is approximately 16% which was a result of increased local sales tax revenues.



Note: The FY24 amount shown below is a projection and does not represent the actual amount of fund balance. The actual amount will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Financial Summary	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	
Assigned	\$0	\$349,312	\$0	\$0	0%
Restricted	\$876,905	\$3,553,984	\$6,922,858	\$8,000,000	15.6%
<b>Total Fund Balance:</b>	<b>\$876,905</b>	<b>\$3,903,296</b>	<b>\$6,922,858</b>	<b>\$8,000,000</b>	<b>15.6%</b>

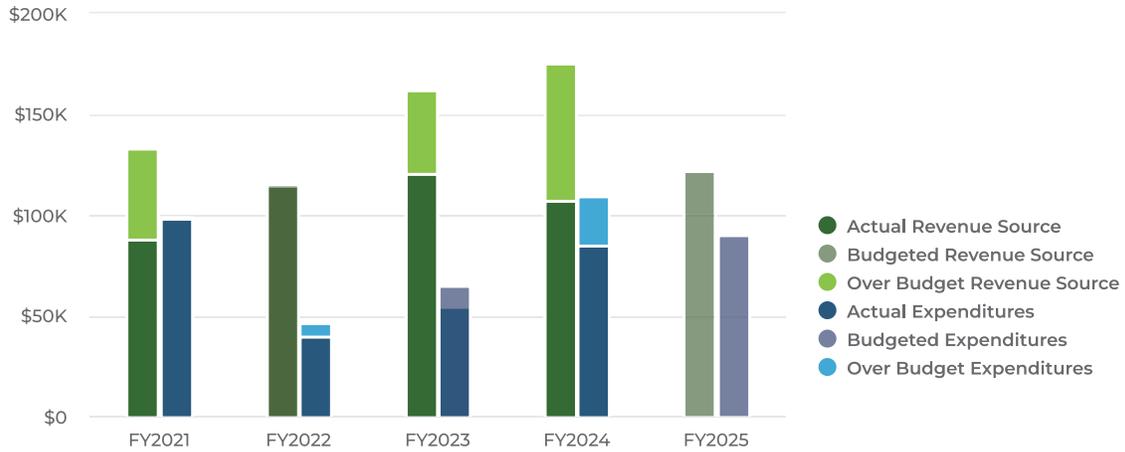


# Downtown Strategy Fund

The **Downtown Strategy Fund (Fund 300)** is a committed fund which may only be used for development of the downtown. Revenue for this fund comes from the 20% of the .1% of local sales tax collections that have been dedicated for this purpose.

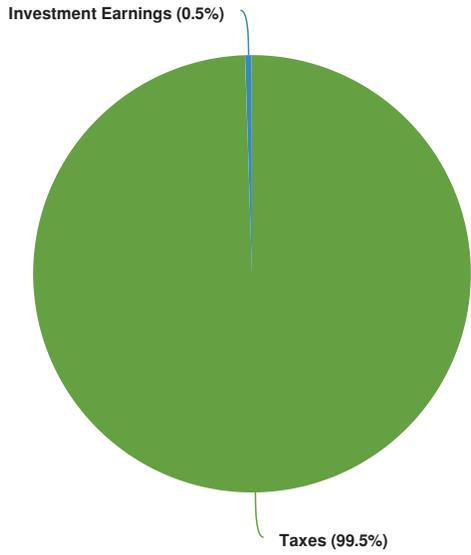
## Summary

The Town of Fountain Hills is projecting \$121.86K of revenue in FY2025, which represents a 13.8% increase over the prior year. Budgeted expenditures are projected to increase by 5.9% or \$5K to \$90.2K in FY2025.

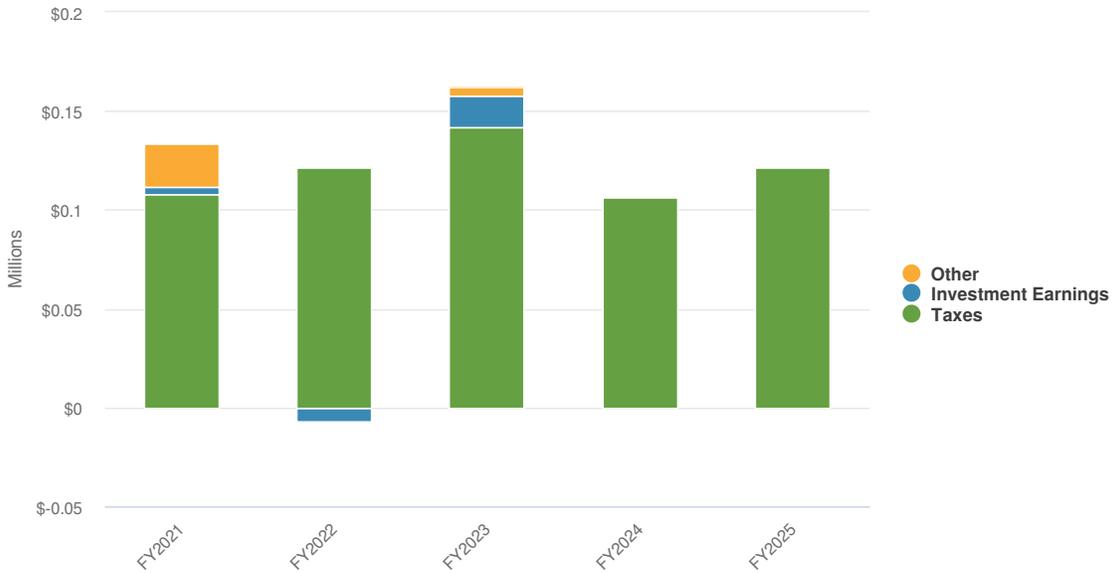


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

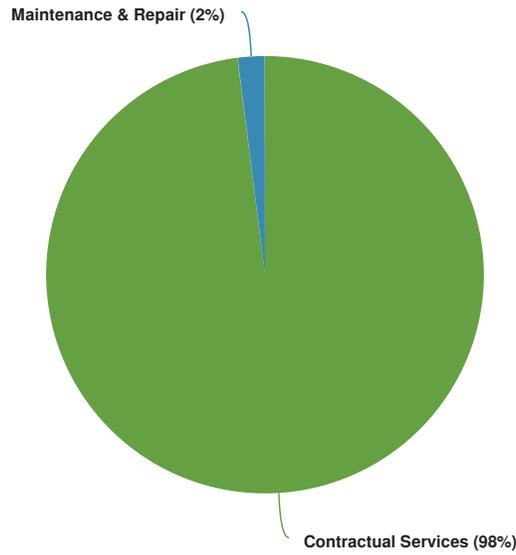
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					



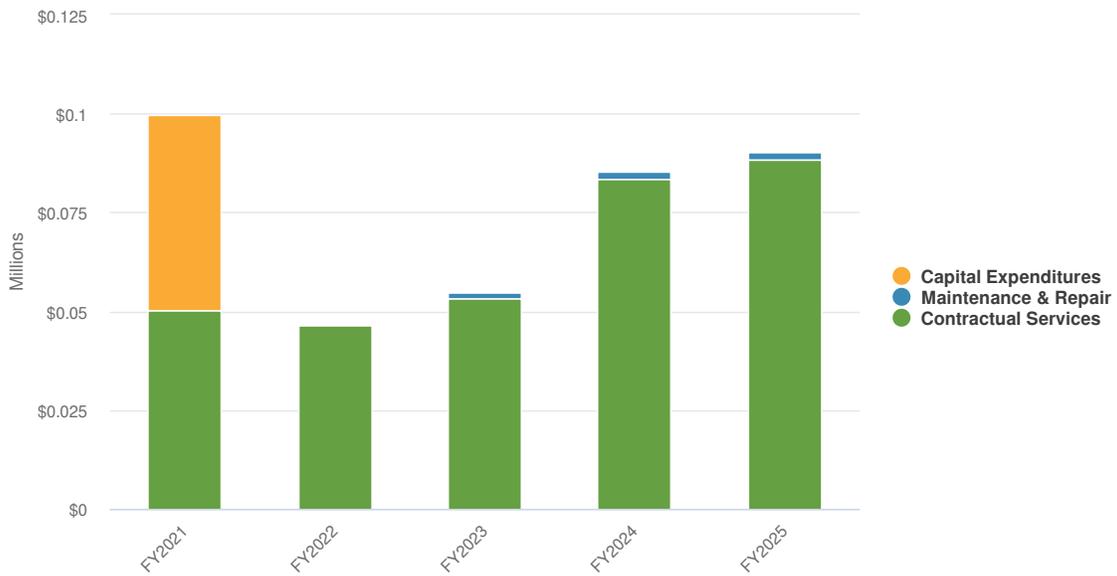
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Taxes	\$121,798	\$141,974	\$106,462	\$121,257	13.9%
Other	\$0	\$4,500	\$0	\$0	0%
Investment Earnings	-\$6,619	\$15,480	\$600	\$600	0%
<b>Total Revenue Source:</b>	<b>\$115,179</b>	<b>\$161,955</b>	<b>\$107,062</b>	<b>\$121,857</b>	<b>13.8%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



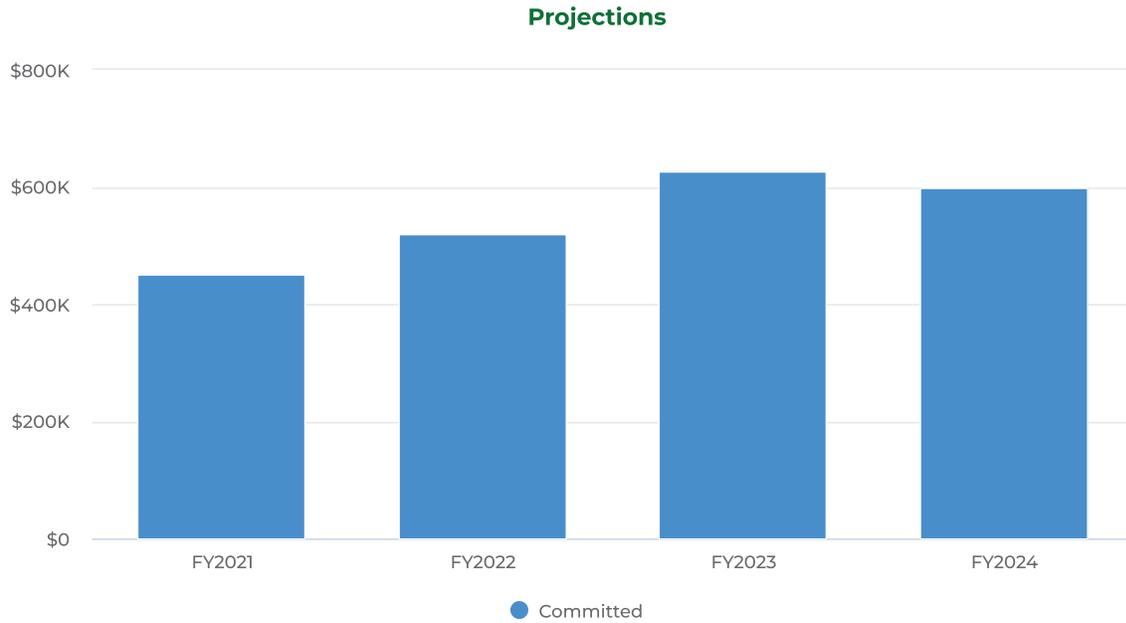
### Budgeted and Historical Expenditures by Expense Type



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Maintenance & Repair					
Maintenance & Repair	\$0	\$1,553	\$1,800	\$1,800	0%
<b>Total Maintenance &amp; Repair:</b>	<b>\$0</b>	<b>\$1,553</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>0%</b>
Contractual Services					
Contractual Services	\$46,358	\$53,070	\$83,400	\$88,400	6%
<b>Total Contractual Services:</b>	<b>\$46,358</b>	<b>\$53,070</b>	<b>\$83,400</b>	<b>\$88,400</b>	<b>6%</b>
<b>Total Expense Objects:</b>	<b>\$46,358</b>	<b>\$54,623</b>	<b>\$85,200</b>	<b>\$90,200</b>	<b>5.9%</b>

# Fund Balance



Note: The FY24 amount shown below is a projection and does not represent the actual amount of fund balance. The actual amount will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Financial Summary	FY2021	FY2022	FY2023	FY2024	% Change	\$ Change
<b>Fund Balance</b>	—	—	—	—		
Committed	\$449,768	\$518,590	\$625,922	\$600,000	-4.1%	\$-25,922
<b>Total Fund Balance:</b>	<b>\$449,768</b>	<b>\$518,590</b>	<b>\$625,922</b>	<b>\$600,000</b>	<b>-4.1%</b>	<b>\$-25,922</b>



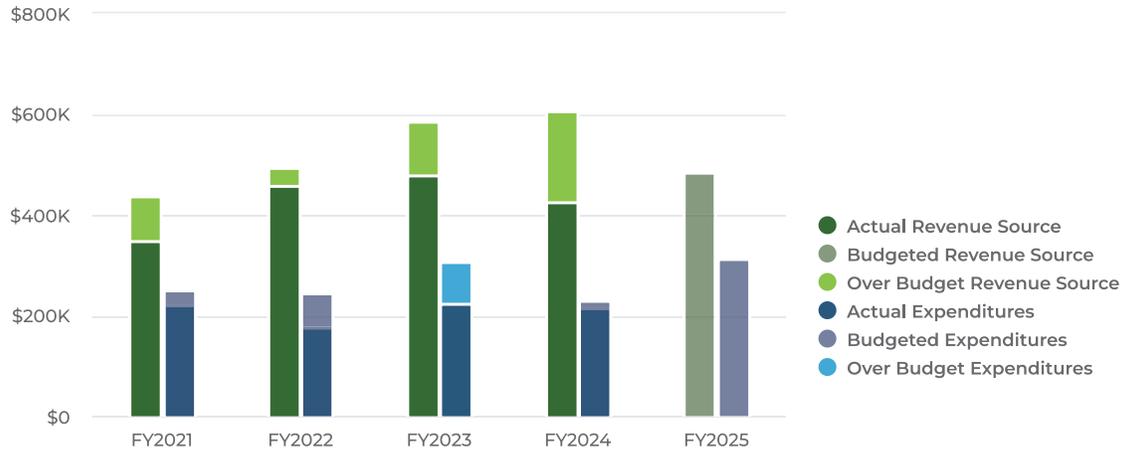


# Economic Development Fund

The **Economic Development Fund (Fund 310)** is a committed fund which may only be used for economic development. Revenue for this fund comes from the 80% of the 0.1% of local sales tax collections that have been dedicated for this purpose.

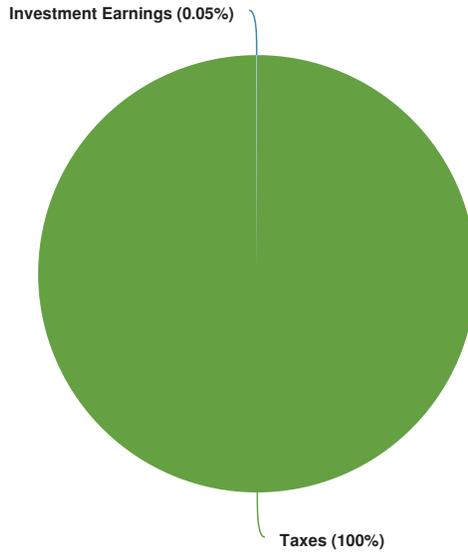
## Summary

The Town of Fountain Hills is projecting \$485.27K of revenue in FY2025, which represents a 13.9% increase over the prior year. Budgeted expenditures are projected to increase by 37.3% or \$85.66K to \$315.29K in FY2025.

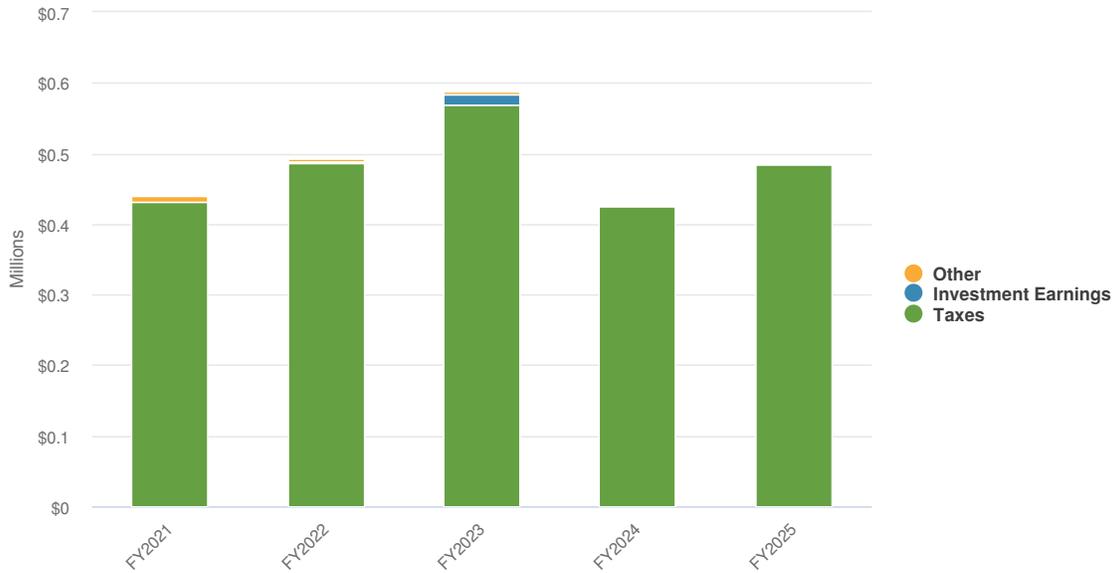


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

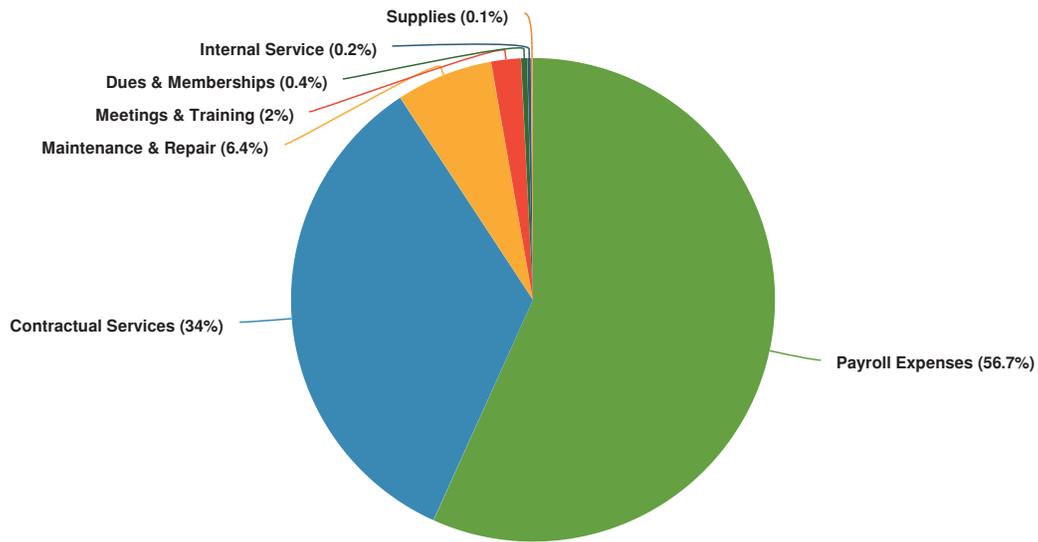
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					



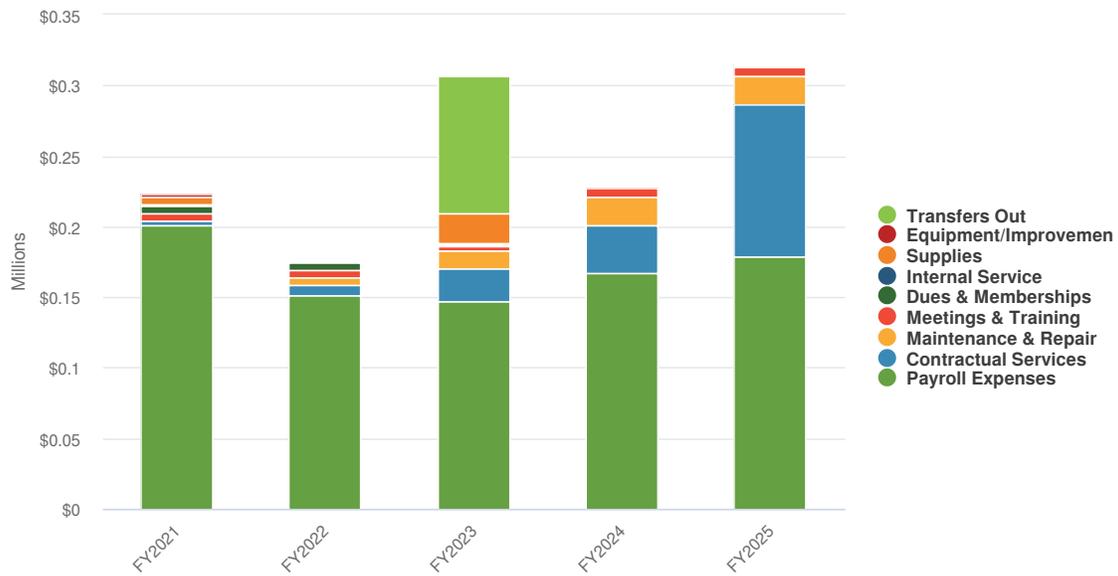
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Taxes	\$487,193	\$567,898	\$425,847	\$485,029	13.9%
Other	\$6,044	\$4,058	\$0	\$0	0%
Investment Earnings	\$460	\$16,188	\$240	\$240	0%
<b>Total Revenue Source:</b>	<b>\$493,697</b>	<b>\$588,144</b>	<b>\$426,087</b>	<b>\$485,269</b>	<b>13.9%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$151,534	\$147,246	\$167,260	\$178,923	7%
<b>Total Payroll Expenses:</b>	<b>\$151,534</b>	<b>\$147,246</b>	<b>\$167,260</b>	<b>\$178,923</b>	<b>7%</b>
Dues & Memberships					
Dues & Memberships	\$4,309	\$1,665	\$1,299	\$1,299	0%
<b>Total Dues &amp; Memberships:</b>	<b>\$4,309</b>	<b>\$1,665</b>	<b>\$1,299</b>	<b>\$1,299</b>	<b>0%</b>
Meetings & Training					
Meetings & Training	\$5,934	\$2,610	\$6,320	\$6,320	0%
<b>Total Meetings &amp; Training:</b>	<b>\$5,934</b>	<b>\$2,610</b>	<b>\$6,320</b>	<b>\$6,320</b>	<b>0%</b>
Maintenance & Repair					
Maintenance & Repair	\$5,230	\$13,193	\$20,325	\$20,325	0%
<b>Total Maintenance &amp; Repair:</b>	<b>\$5,230</b>	<b>\$13,193</b>	<b>\$20,325</b>	<b>\$20,325</b>	<b>0%</b>
Contractual Services					
Contractual Services	\$6,951	\$22,663	\$33,269	\$107,269	222.4%
<b>Total Contractual Services:</b>	<b>\$6,951</b>	<b>\$22,663</b>	<b>\$33,269</b>	<b>\$107,269</b>	<b>222.4%</b>
Supplies					



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Supplies	\$1,358	\$20,978	\$400	\$400	0%
<b>Total Supplies:</b>	<b>\$1,358</b>	<b>\$20,978</b>	<b>\$400</b>	<b>\$400</b>	<b>0%</b>
Internal Service					
Internal Service	\$1,436	\$1,122	\$757	\$757	0%
<b>Total Internal Service:</b>	<b>\$1,436</b>	<b>\$1,122</b>	<b>\$757</b>	<b>\$757</b>	<b>0%</b>
Transfers Out					
Transfers Out	\$0	\$97,340	\$0	\$0	0%
<b>Total Transfers Out:</b>	<b>\$0</b>	<b>\$97,340</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$176,753</b>	<b>\$306,816</b>	<b>\$229,630</b>	<b>\$315,293</b>	<b>37.3%</b>

## Fund Balance

### Projections



Note: The FY24 amount shown below is a projection and does not represent the actual amount of fund balance. The actual amount will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Financial Summary	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	
Committed	\$156,419	\$317,312	\$592,942	\$800,000	34.9%
<b>Total Fund Balance:</b>	<b>\$156,419</b>	<b>\$317,312</b>	<b>\$592,942</b>	<b>\$800,000</b>	<b>34.9%</b>



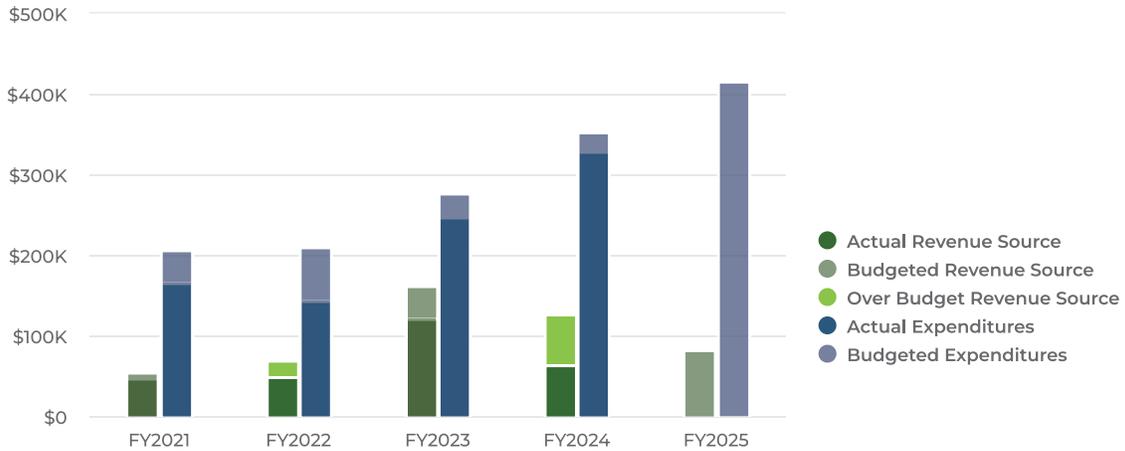


# Tourism Fund

The **Tourism Fund (Fund 320)** is a committed fund which may only be used for tourism. Revenue for this fund is provided by a transfer from the Economic Development Fund and grant money.

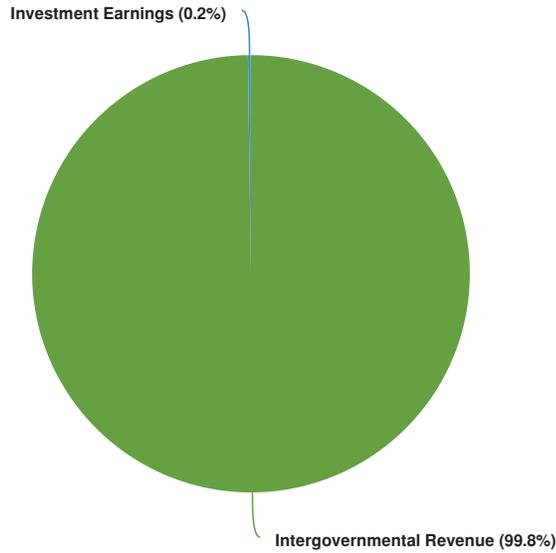
## Summary

The Town of Fountain Hills is projecting \$84.18K of revenue in FY2025, which represents a 29.2% increase over the prior year. Budgeted expenditures are projected to increase by 17.9% or \$63.35K to \$417.38K in FY2025.

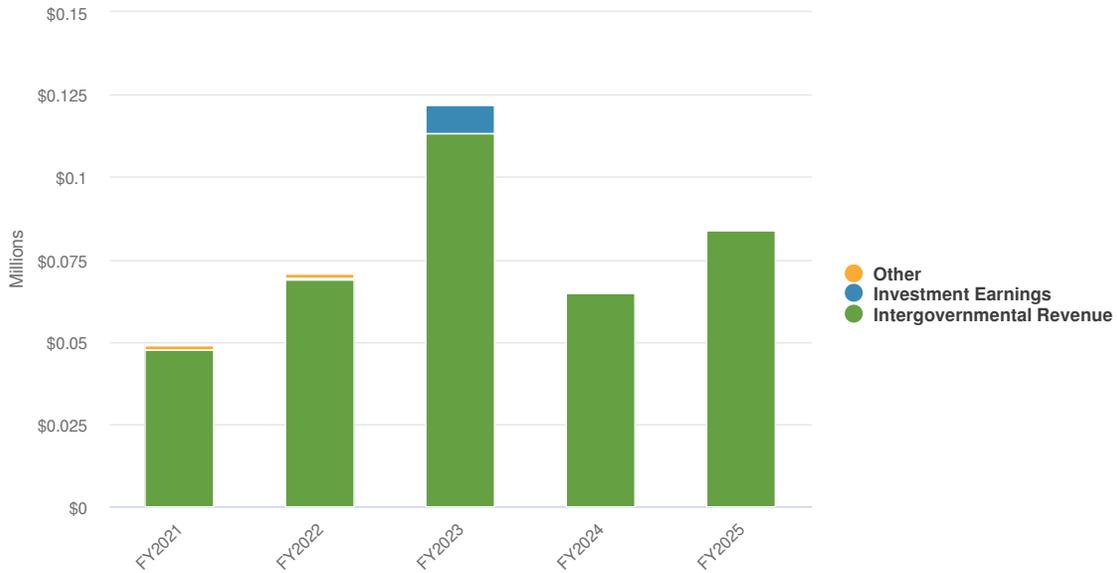


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

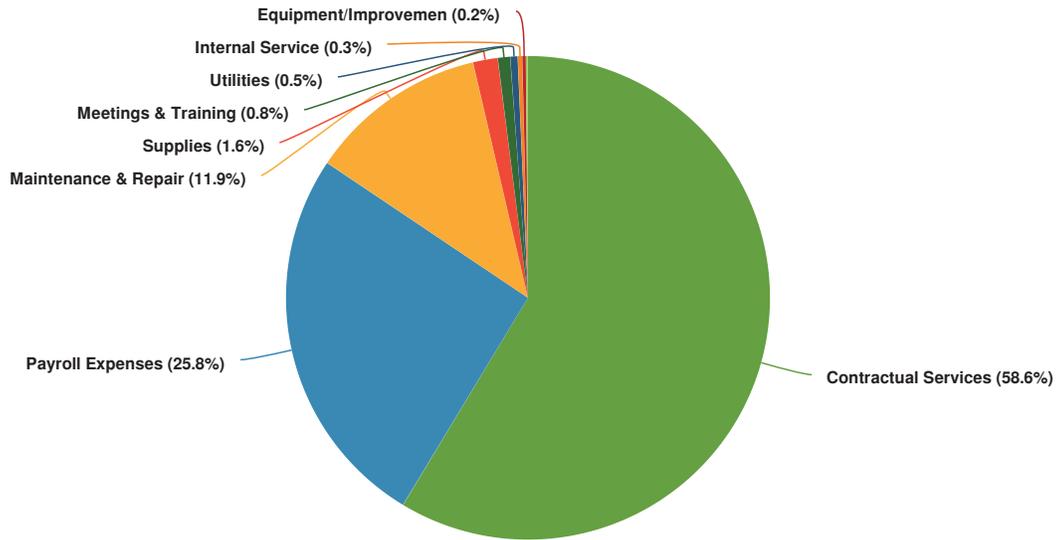
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					



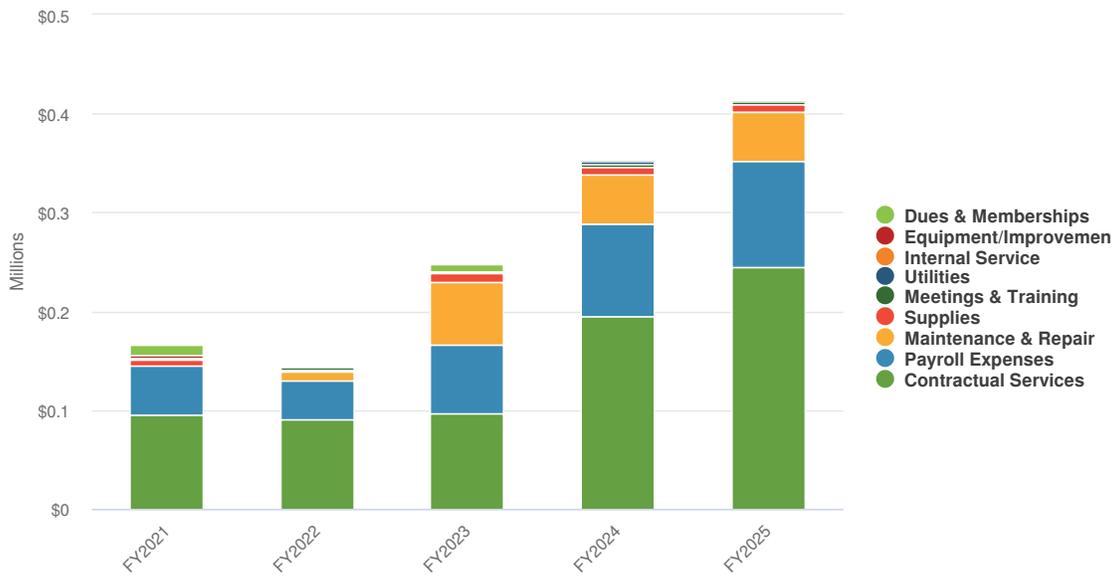
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Intergovernmental Revenue	\$68,985	\$113,360	\$65,000	\$84,000	29.2%
Other	\$1,216	\$14	\$0	\$0	0%
Investment Earnings	\$335	\$8,637	\$180	\$180	0%
<b>Total Revenue Source:</b>	<b>\$70,536</b>	<b>\$122,010</b>	<b>\$65,180</b>	<b>\$84,180</b>	<b>29.2%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

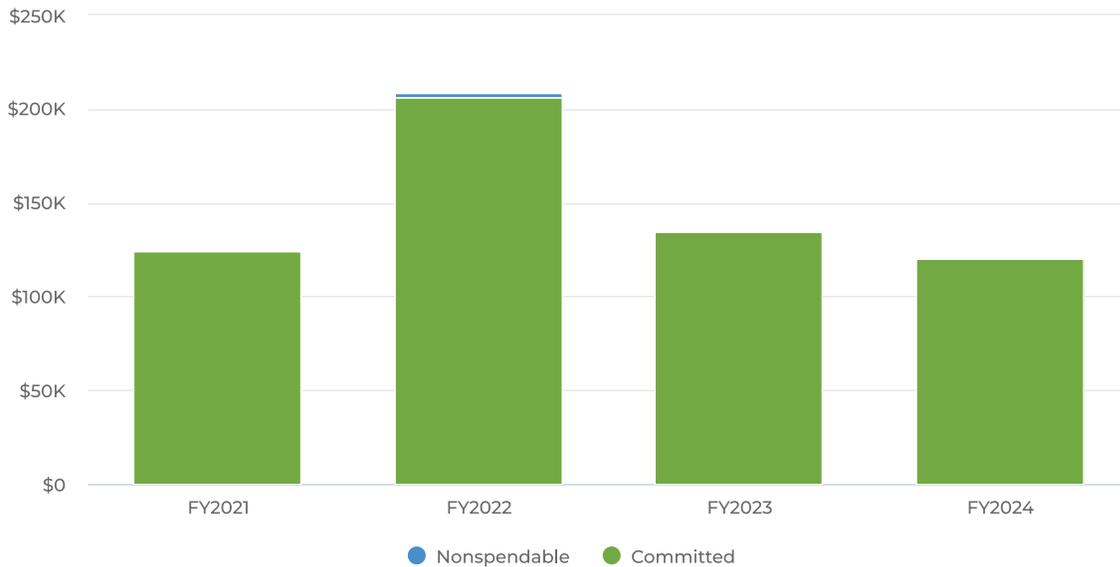
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$38,515	\$70,557	\$94,253	\$107,602	14.2%
<b>Total Payroll Expenses:</b>	<b>\$38,515</b>	<b>\$70,557</b>	<b>\$94,253</b>	<b>\$107,602</b>	<b>14.2%</b>
Dues & Memberships					
Dues & Memberships	\$899	\$7,805	\$555	\$555	0%
<b>Total Dues &amp; Memberships:</b>	<b>\$899</b>	<b>\$7,805</b>	<b>\$555</b>	<b>\$555</b>	<b>0%</b>
Meetings & Training					
Meetings & Training	\$2,451	\$665	\$3,500	\$3,500	0%
<b>Total Meetings &amp; Training:</b>	<b>\$2,451</b>	<b>\$665</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>0%</b>
Maintenance & Repair					
Maintenance & Repair	\$9,517	\$63,152	\$49,780	\$49,780	0%
<b>Total Maintenance &amp; Repair:</b>	<b>\$9,517</b>	<b>\$63,152</b>	<b>\$49,780</b>	<b>\$49,780</b>	<b>0%</b>
Utilities					
Utilities	\$0	\$0	\$2,050	\$2,050	0%
<b>Total Utilities:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,050</b>	<b>\$2,050</b>	<b>0%</b>
Contractual Services					



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Contractual Services	\$90,664	\$96,328	\$194,760	\$244,760	25.7%
<b>Total Contractual Services:</b>	<b>\$90,664</b>	<b>\$96,328</b>	<b>\$194,760</b>	<b>\$244,760</b>	<b>25.7%</b>
Supplies					
Supplies	\$1,731	\$8,113	\$6,880	\$6,880	0%
<b>Total Supplies:</b>	<b>\$1,731</b>	<b>\$8,113</b>	<b>\$6,880</b>	<b>\$6,880</b>	<b>0%</b>
Equipment/Improvement					
Equipment/Improvement	\$0	\$43	\$1,000	\$1,000	0%
<b>Total Equipment/Improvement:</b>	<b>\$0</b>	<b>\$43</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
Internal Service					
Internal Service	\$757	\$1,162	\$1,251	\$1,251	0%
<b>Total Internal Service:</b>	<b>\$757</b>	<b>\$1,162</b>	<b>\$1,251</b>	<b>\$1,251</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$144,535</b>	<b>\$247,824</b>	<b>\$354,029</b>	<b>\$417,378</b>	<b>17.9%</b>

## Fund Balance

### Projections



Note: The FY24 amount shown below is a projection and does not represent the actual amount of fund balance. The actual amount will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Financial Summary	FY2021	FY2022	FY2023	FY2024	% Change
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<b>Financial Summary</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>% Change</b>
Committed	\$124,129	\$205,872	\$134,212	\$120,000	-10.6%
Nonspendable	\$0	\$3,075	\$0	\$0	0%
<b>Total Fund Balance:</b>	<b>\$124,129</b>	<b>\$208,947</b>	<b>\$134,212</b>	<b>\$120,000</b>	<b>-10.6%</b>



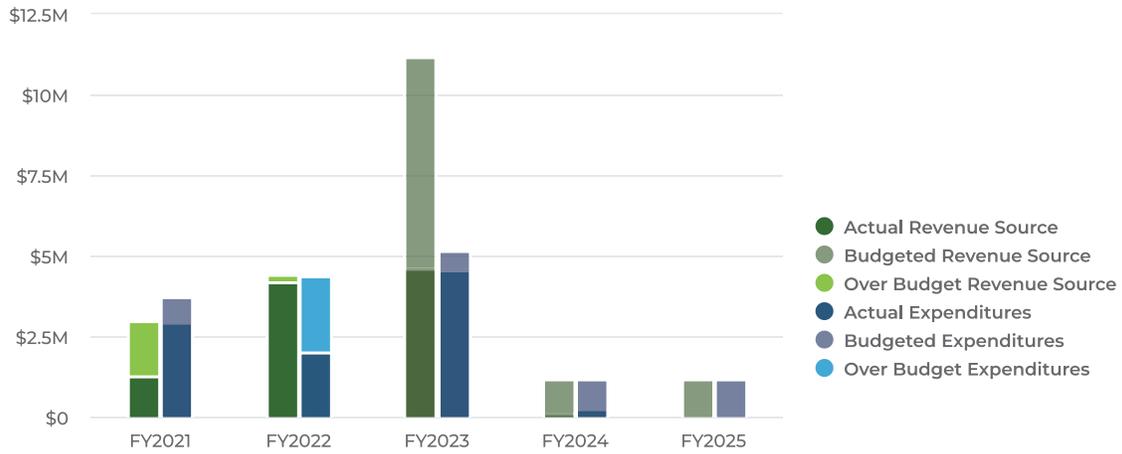


# Special Revenue Fund

The **Special Revenue/Grants Fund (Fund 400)** is restricted by the terms of the individual grants or program funds received. An example of this would be state or federal funds. These funds are to be used only for the specific program or programs for which the funds have been awarded and in accordance with all the grant conditions.

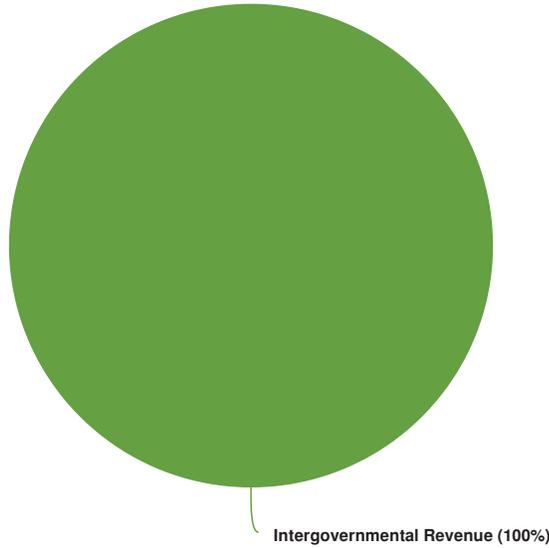
## Summary

The Town of Fountain Hills is projecting \$1.19M of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$1.19M in FY2025.

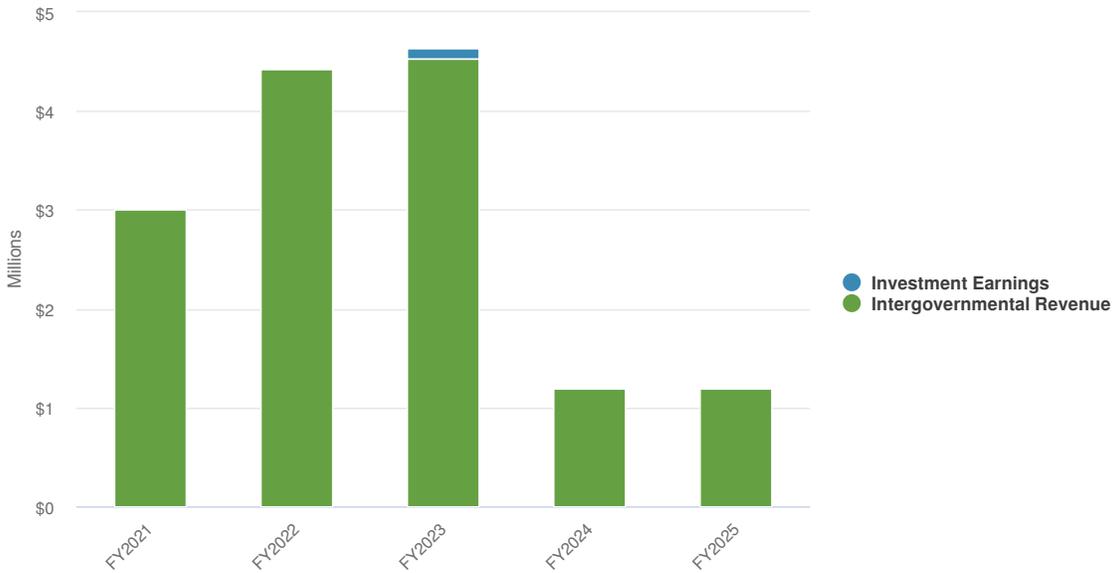


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

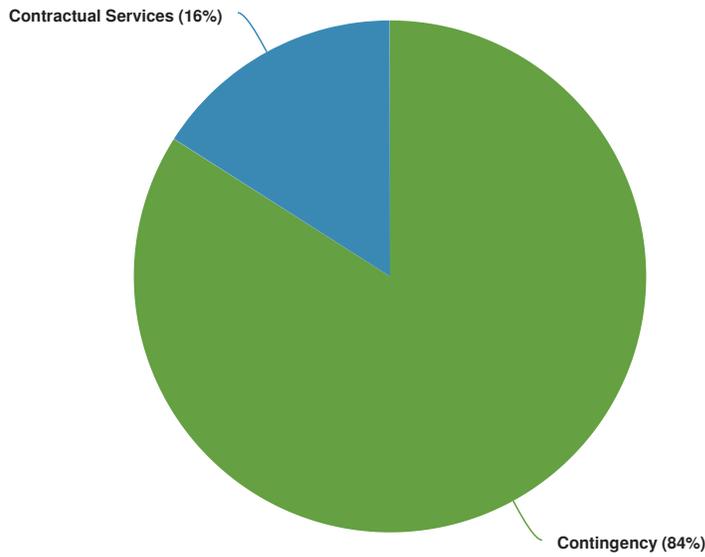
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					



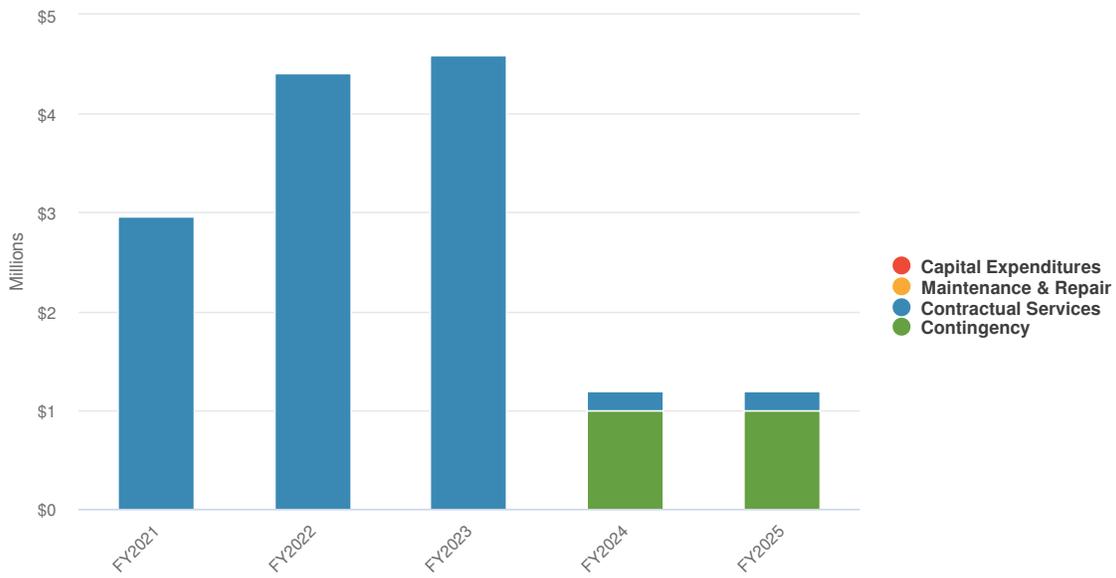
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Intergovernmental Revenue	\$4,424,619	\$4,537,354	\$1,190,000	\$1,190,000	0%
Investment Earnings	\$1,296	\$95,043	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$4,425,914</b>	<b>\$4,632,397</b>	<b>\$1,190,000</b>	<b>\$1,190,000</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Maintenance & Repair					
Maintenance & Repair	\$0	\$1,525	\$0	\$0	0%
<b>Total Maintenance &amp; Repair:</b>	<b>\$0</b>	<b>\$1,525</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Contractual Services					
Contractual Services	\$4,417,474	\$4,595,500	\$190,000	\$190,000	0%
<b>Total Contractual Services:</b>	<b>\$4,417,474</b>	<b>\$4,595,500</b>	<b>\$190,000</b>	<b>\$190,000</b>	<b>0%</b>
Contingency					
Contingency	\$0	\$0	\$1,000,000	\$1,000,000	0%
<b>Total Contingency:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$4,417,474</b>	<b>\$4,597,025</b>	<b>\$1,190,000</b>	<b>\$1,190,000</b>	<b>0%</b>



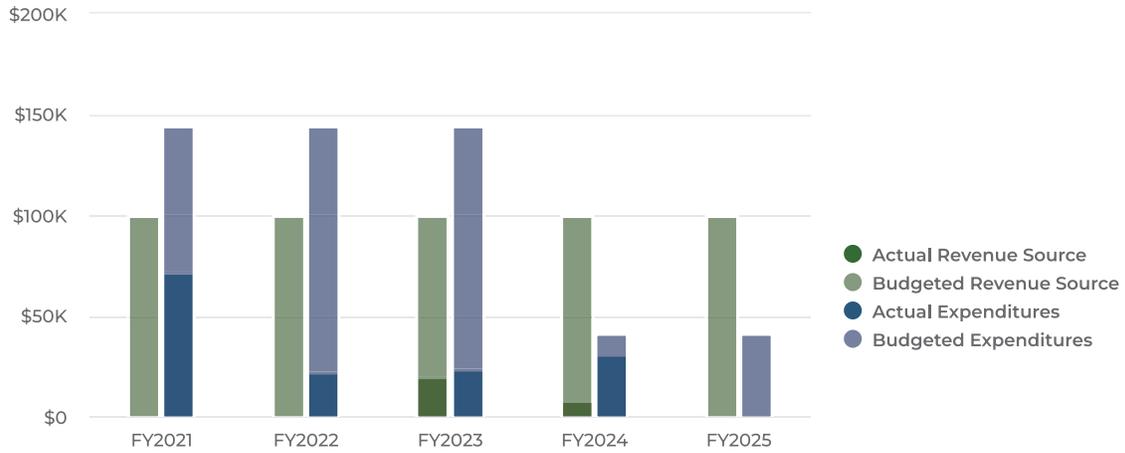


# Public Art Fund

The **Public Art Fund (Fund 410)** is funded by developer in-lieu contributions. These funds may only be used for the maintenance of art and for the installation of this art throughout the community. This fund has a committed fund balance.

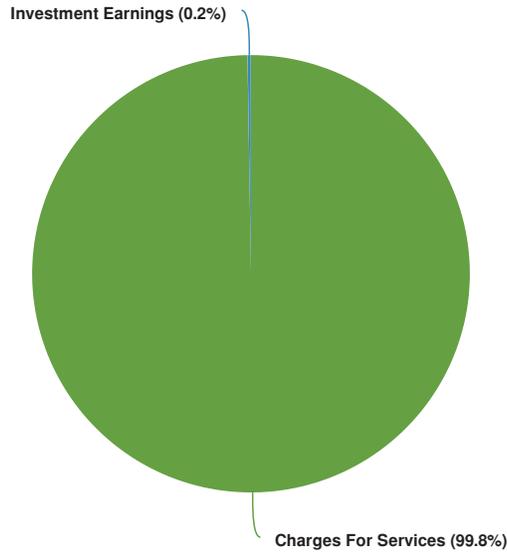
## Summary

The Town of Fountain Hills is projecting \$100.24K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$41.76K in FY2025.

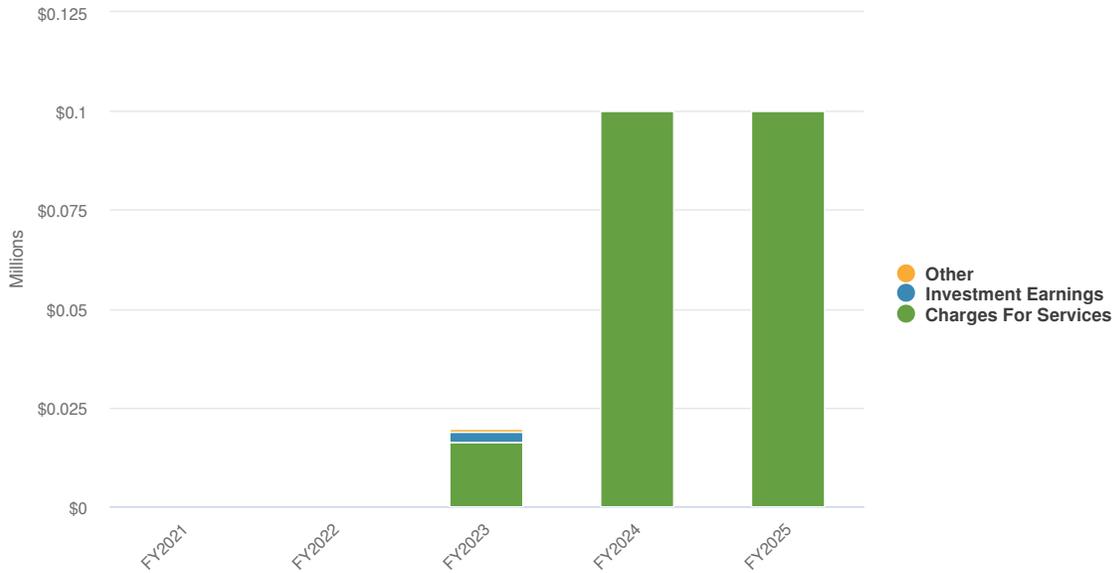


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

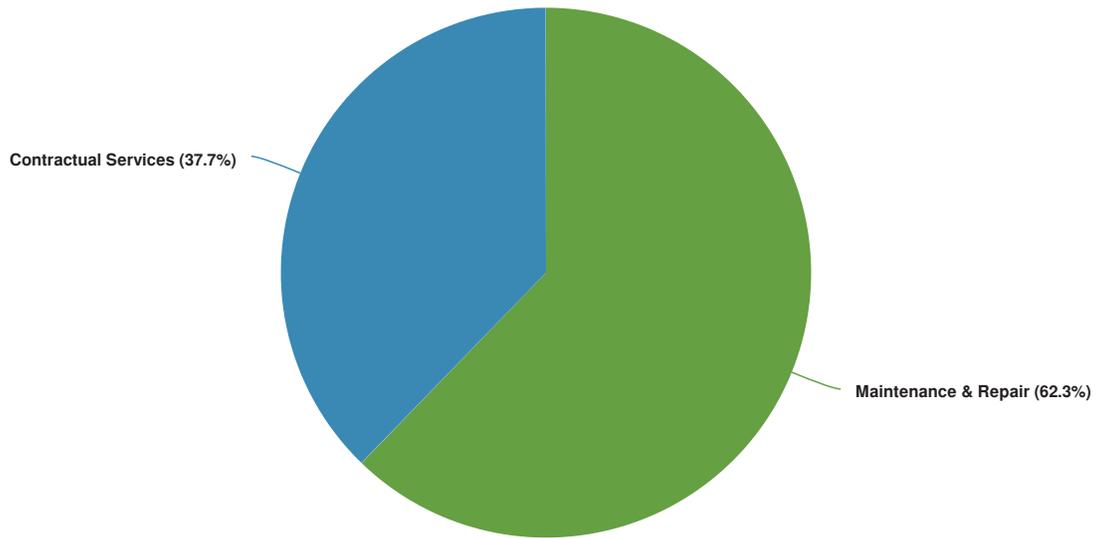
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					



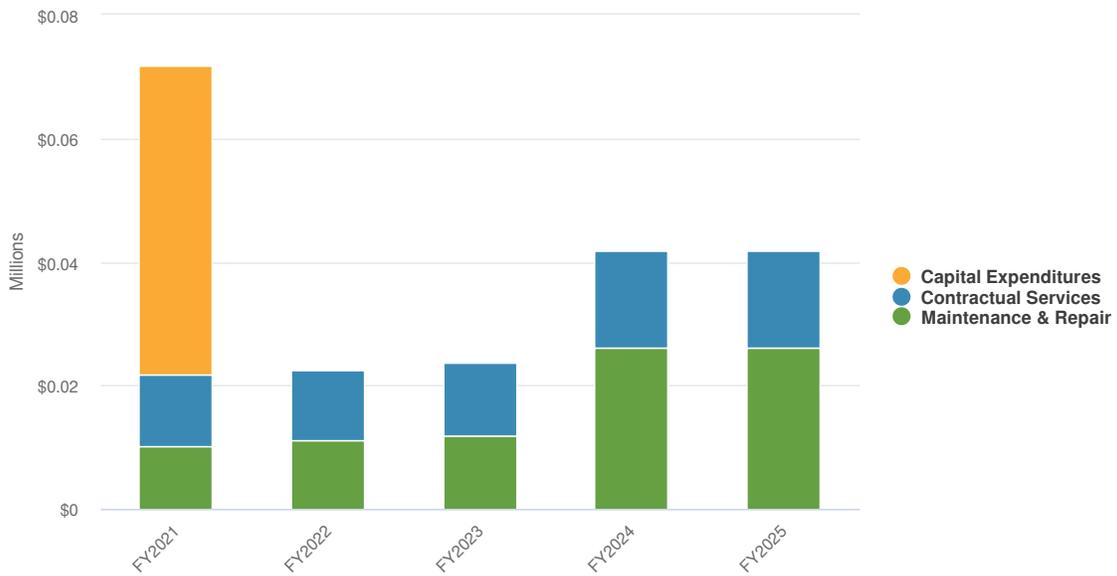
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Charges For Services	\$0	\$16,193	\$100,000	\$100,000	0%
Other	\$0	\$1,000	\$0	\$0	0%
Investment Earnings	\$110	\$2,506	\$240	\$240	0%
<b>Total Revenue Source:</b>	<b>\$110</b>	<b>\$19,699</b>	<b>\$100,240</b>	<b>\$100,240</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Maintenance & Repair					
Maintenance & Repair	\$11,098	\$11,742	\$26,000	\$26,000	0%
<b>Total Maintenance &amp; Repair:</b>	<b>\$11,098</b>	<b>\$11,742</b>	<b>\$26,000</b>	<b>\$26,000</b>	<b>0%</b>
Contractual Services					
Contractual Services	\$11,370	\$12,014	\$15,761	\$15,761	0%
<b>Total Contractual Services:</b>	<b>\$11,370</b>	<b>\$12,014</b>	<b>\$15,761</b>	<b>\$15,761</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$22,468</b>	<b>\$23,756</b>	<b>\$41,761</b>	<b>\$41,761</b>	<b>0%</b>



# Fund Balance



Note: The FY24 amount shown below is a projection and does not represent the actual amount of fund balance. The actual amount will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Financial Summary	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	
Committed	\$90,999	\$68,641	\$64,583	\$80,800	25.1%
<b>Total Fund Balance:</b>	<b>\$90,999</b>	<b>\$68,641</b>	<b>\$64,583</b>	<b>\$80,800</b>	<b>25.1%</b>

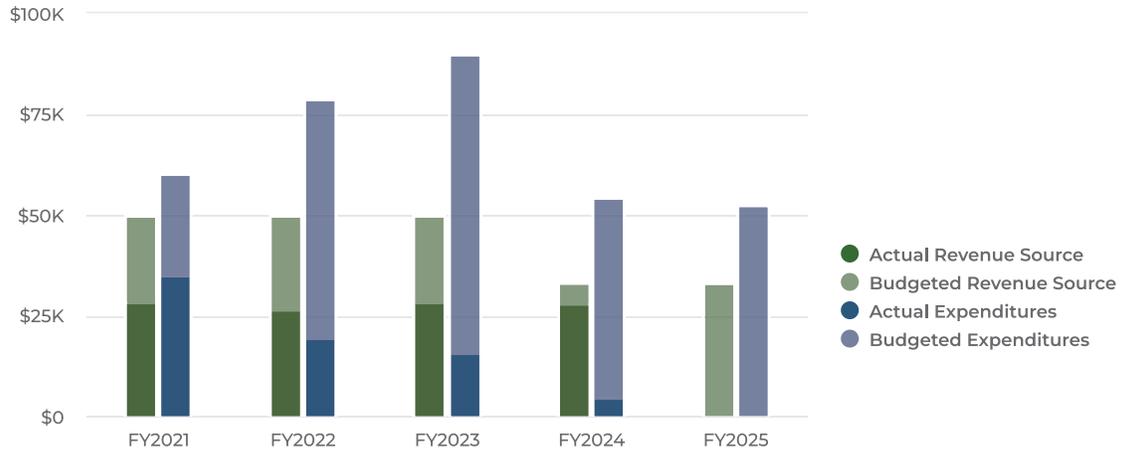


# Court Enhancement Fund

The **Court Enhancement Fund (Fund 420)** is a restricted fund which may only be used to enhance the technological, operational and security capabilities of the Fountain Hills Municipal Court and to support the operation of the Court collection program. Revenues are derived from court fees and bond forfeitures.

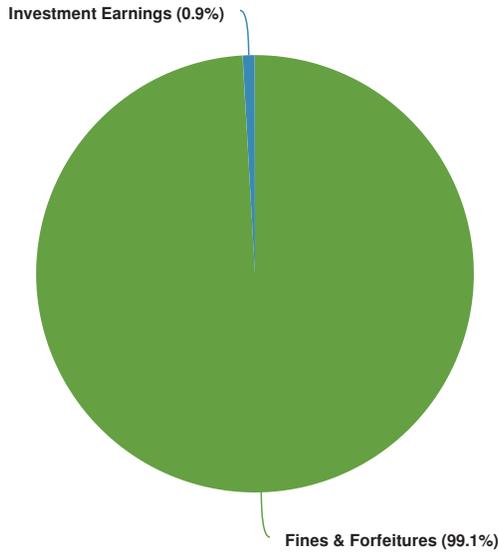
## Summary

The Town of Fountain Hills is projecting \$33.3K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 3.8% or \$2.1K to \$52.5K in FY2025.

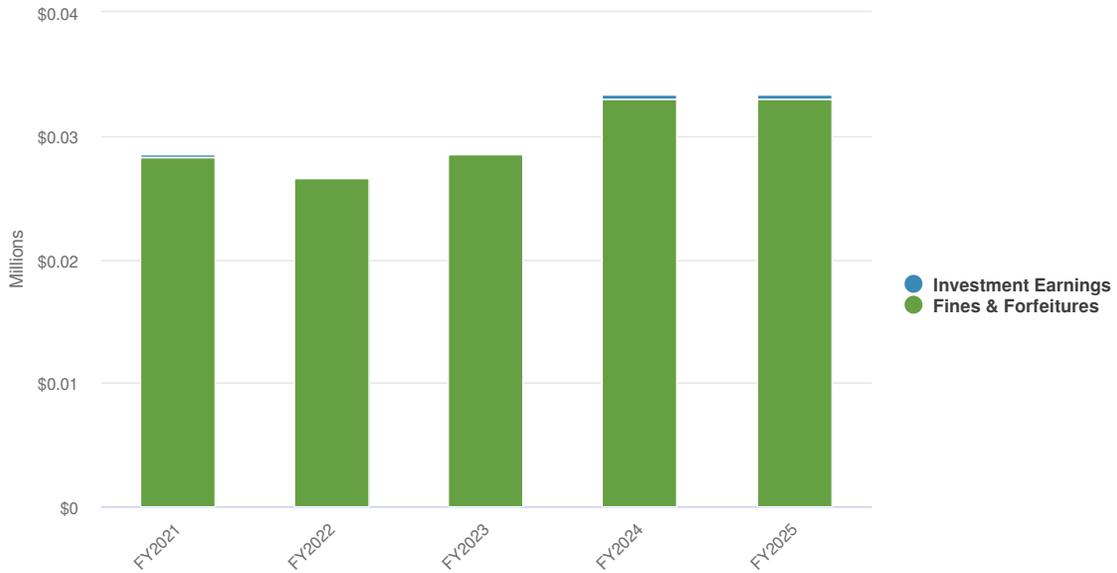


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

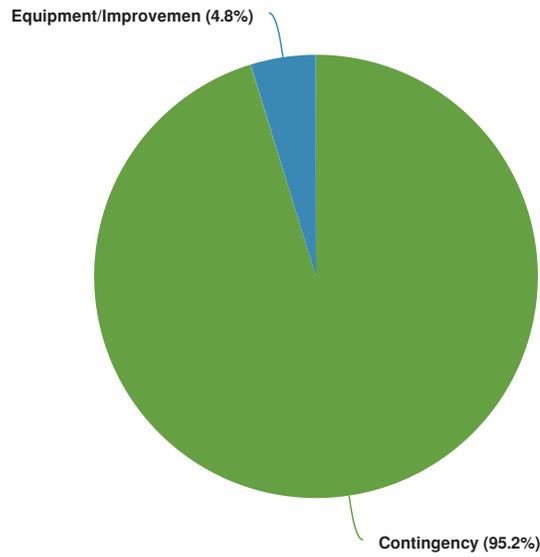
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					



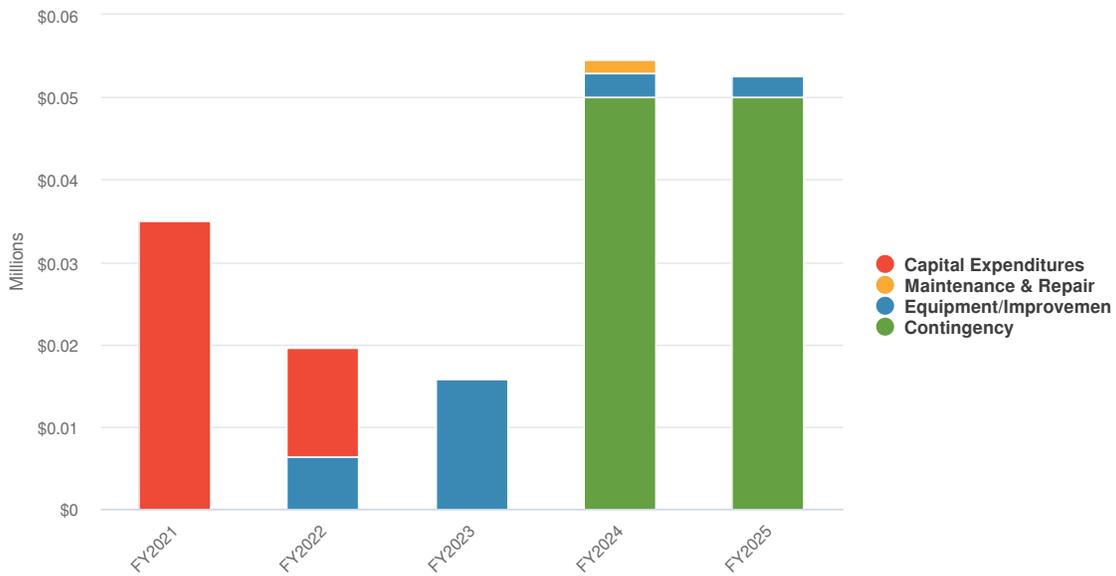
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Fines & Forfeitures	\$26,583	\$28,535	\$33,000	\$33,000	0%
Investment Earnings	\$165	\$162	\$300	\$300	0%
<b>Total Revenue Source:</b>	<b>\$26,748</b>	<b>\$28,696</b>	<b>\$33,300</b>	<b>\$33,300</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type

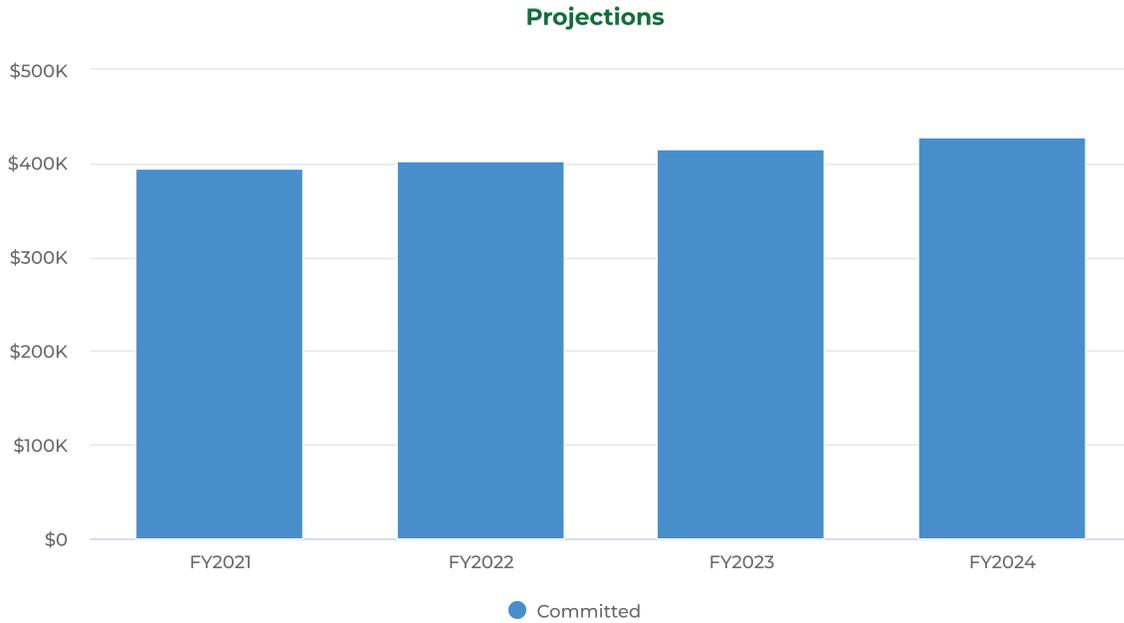


Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Maintenance & Repair					
Maintenance & Repair	\$0	\$89	\$1,600	\$0	-100%
<b>Total Maintenance &amp; Repair:</b>	<b>\$0</b>	<b>\$89</b>	<b>\$1,600</b>	<b>\$0</b>	<b>-100%</b>
Equipment/Improvement					
Equipment/Improvement	\$6,299	\$15,840	\$3,000	\$2,500	-16.7%
<b>Total Equipment/Improvement:</b>	<b>\$6,299</b>	<b>\$15,840</b>	<b>\$3,000</b>	<b>\$2,500</b>	<b>-16.7%</b>
Contingency					
Contingency	\$0	\$0	\$50,000	\$50,000	0%
<b>Total Contingency:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
Capital Expenditures					
Capital Expenditures	\$13,196	\$0	\$0	\$0	0%
<b>Total Capital Expenditures:</b>	<b>\$13,196</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$19,495</b>	<b>\$15,929</b>	<b>\$54,600</b>	<b>\$52,500</b>	<b>-3.8%</b>



# Fund Balance



Note: The FY24 amount shown below is a projection and does not represent the actual amount of fund balance. The actual amount will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Financial Summary	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	
Committed	\$395,121	\$402,374	\$415,678	\$427,600	2.9%
<b>Total Fund Balance:</b>	<b>\$395,121</b>	<b>\$402,374</b>	<b>\$415,678</b>	<b>\$427,600</b>	<b>2.9%</b>

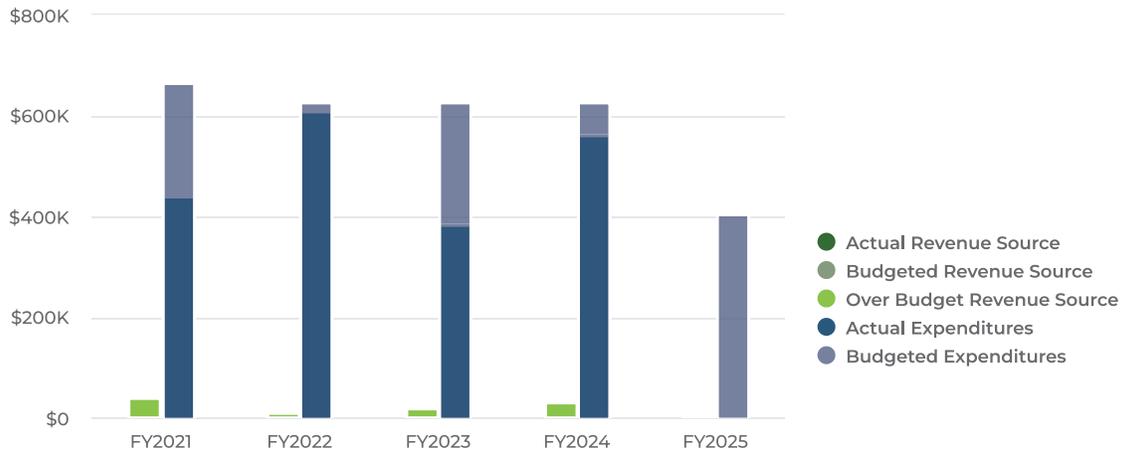


## Environmental Fund

The **Environmental Fund (Fund 460)** is an assigned fund which may only be used to help offset the costs of stormwater management and air quality permit requirements as well as other environmental programs. These items include, but are not limited to, permit fees, wash maintenance, ADWR dam inspection and maintenance, street sweeping, storm drain cleaning and household hazardous waste disposal. Revenues are currently derived from transfers from the General Fund.

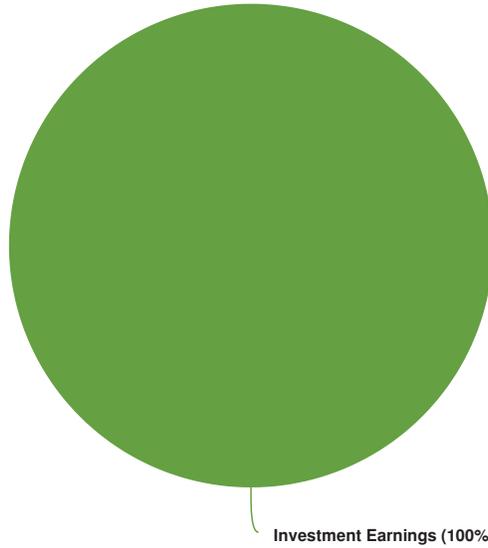
### Summary

The Town of Fountain Hills is projecting \$2.4K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 35.4% or \$222.22K to \$404.8K in FY2025.

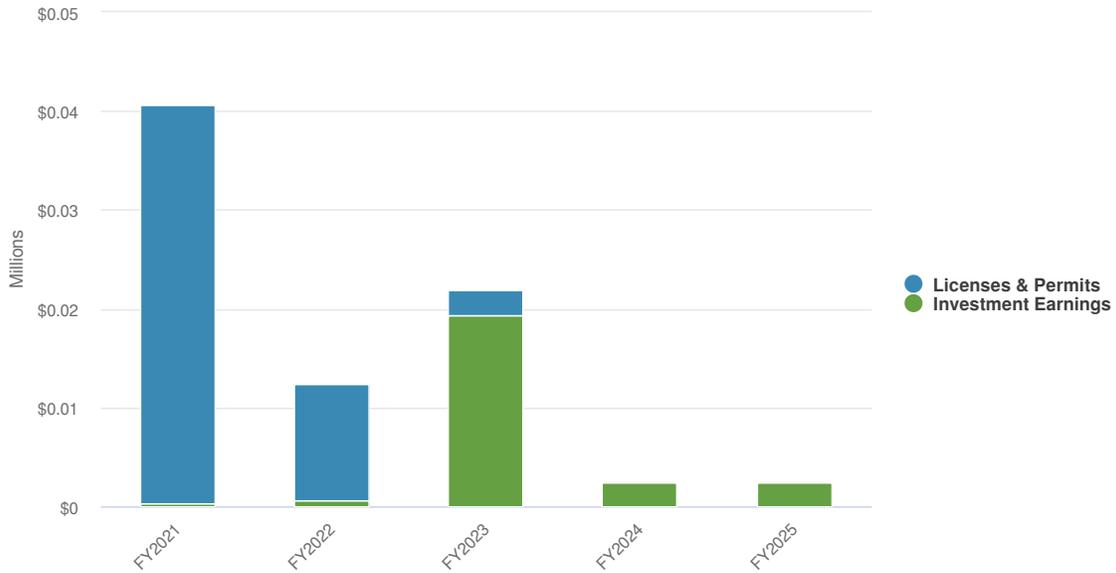


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

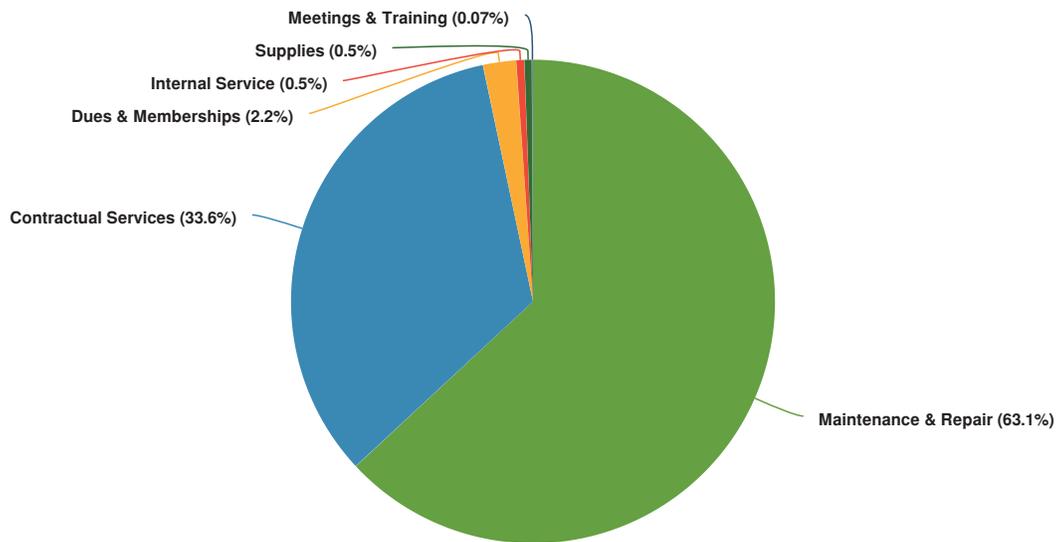
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					



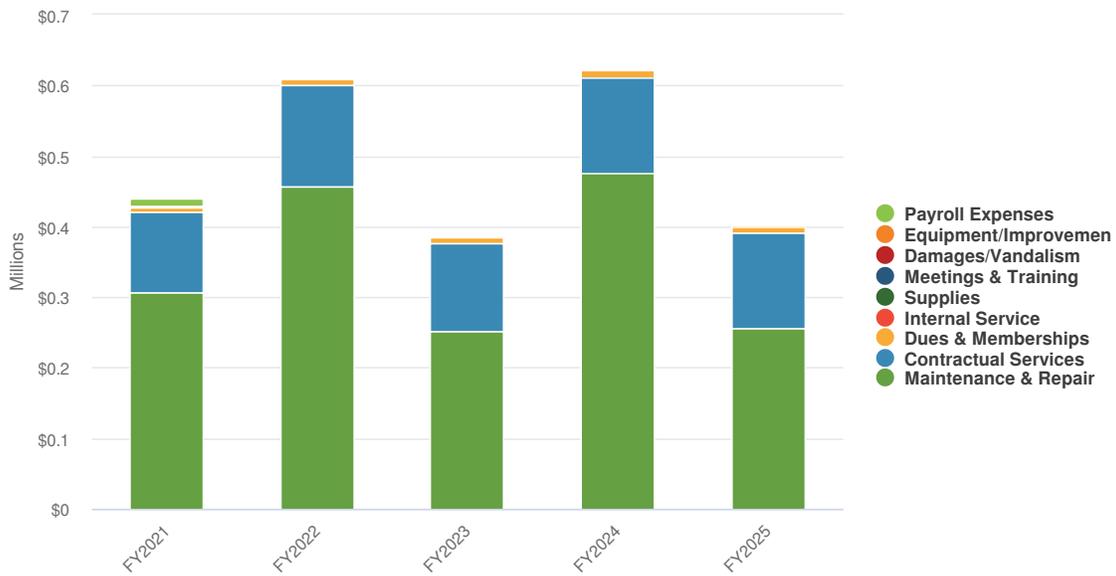
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Licenses & Permits	\$11,750	\$2,556	\$0	\$0	0%
Investment Earnings	\$590	\$19,386	\$2,400	\$2,400	0%
<b>Total Revenue Source:</b>	<b>\$12,340</b>	<b>\$21,942</b>	<b>\$2,400</b>	<b>\$2,400</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

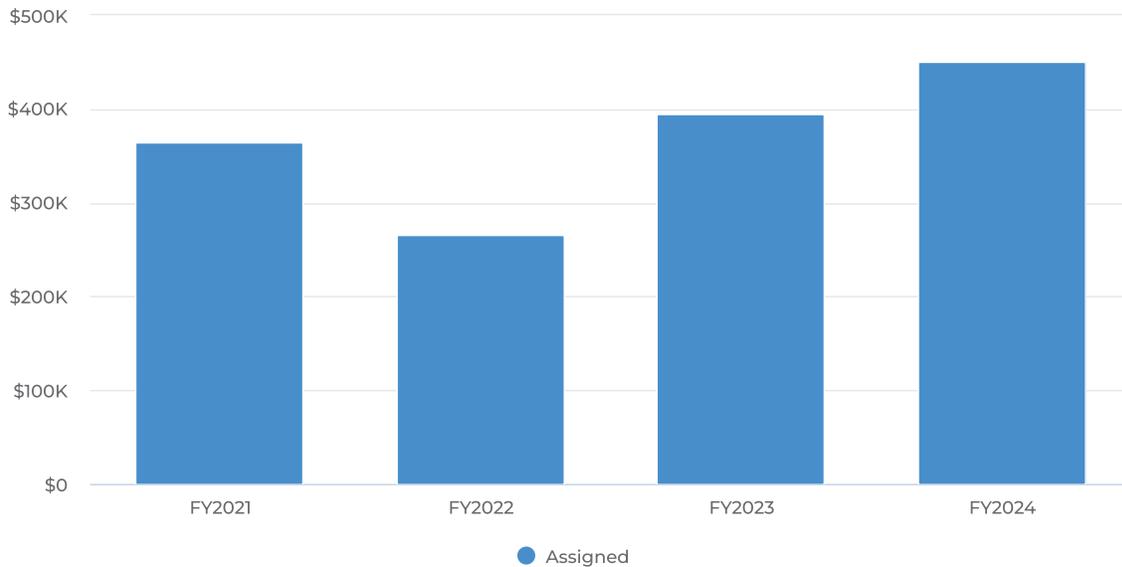
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Dues & Memberships					
Dues & Memberships	\$7,560	\$9,150	\$11,220	\$9,000	-19.8%
<b>Total Dues &amp; Memberships:</b>	<b>\$7,560</b>	<b>\$9,150</b>	<b>\$11,220</b>	<b>\$9,000</b>	<b>-19.8%</b>
Meetings & Training					
Meetings & Training	\$0	\$0	\$300	\$300	0%
<b>Total Meetings &amp; Training:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300</b>	<b>\$300</b>	<b>0%</b>
Maintenance & Repair					
Maintenance & Repair	\$456,580	\$250,942	\$475,400	\$255,400	-46.3%
<b>Total Maintenance &amp; Repair:</b>	<b>\$456,580</b>	<b>\$250,942</b>	<b>\$475,400</b>	<b>\$255,400</b>	<b>-46.3%</b>
Contractual Services					
Contractual Services	\$144,788	\$124,461	\$135,950	\$135,950	0%
<b>Total Contractual Services:</b>	<b>\$144,788</b>	<b>\$124,461</b>	<b>\$135,950</b>	<b>\$135,950</b>	<b>0%</b>
Supplies					
Supplies	\$289	\$0	\$2,000	\$2,000	0%
<b>Total Supplies:</b>	<b>\$289</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>0%</b>



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Equipment/Improvement					
Equipment/Improvement	\$385	\$0	\$0	\$0	0%
<b>Total Equipment/Improvement:</b>	<b>\$385</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Damages/Vandalism					
Damages/Vandalism	\$0	\$233	\$0	\$0	0%
<b>Total Damages/Vandalism:</b>	<b>\$0</b>	<b>\$233</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Internal Service					
Internal Service	\$1,781	\$1,785	\$2,154	\$2,154	0%
<b>Total Internal Service:</b>	<b>\$1,781</b>	<b>\$1,785</b>	<b>\$2,154</b>	<b>\$2,154</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$611,382</b>	<b>\$386,571</b>	<b>\$627,024</b>	<b>\$404,804</b>	<b>-35.4%</b>

## Fund Balance

### Projections



Note: The FY24 amount shown below is a projection and does not represent the actual amount of fund balance. The actual amount will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Financial Summary	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	
<b>Total Fund Balance:</b>	<b>\$365,381</b>	<b>\$266,339</b>	<b>\$394,618</b>	<b>\$450,000</b>	<b>14%</b>



<b>Financial Summary</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>% Change</b>
Assigned	\$365,381	\$266,339	\$394,618	\$450,000	14%
<b>Total Fund Balance:</b>	<b>\$365,381</b>	<b>\$266,339</b>	<b>\$394,618</b>	<b>\$450,000</b>	<b>14%</b>



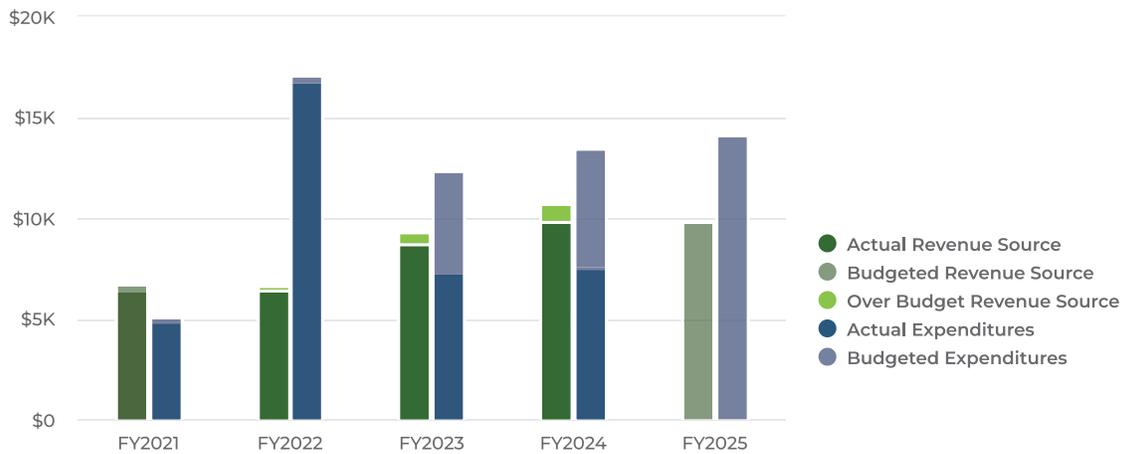


# Cottonwoods Maint Dist

The **Cottonwoods Maintenance District Fund (Fund 550)** is a restricted fund which may only be used for maintenance of the Cottonwoods Maintenance District. Revenues are derived from a secondary property tax.

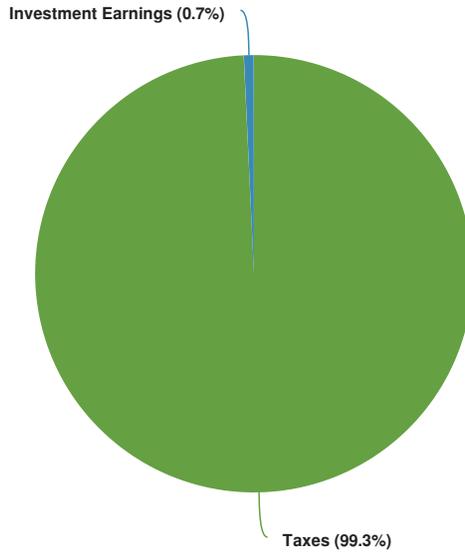
## Summary

The Town of Fountain Hills is projecting \$9.84K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 5.1% or \$693 to \$14.18K in FY2025.

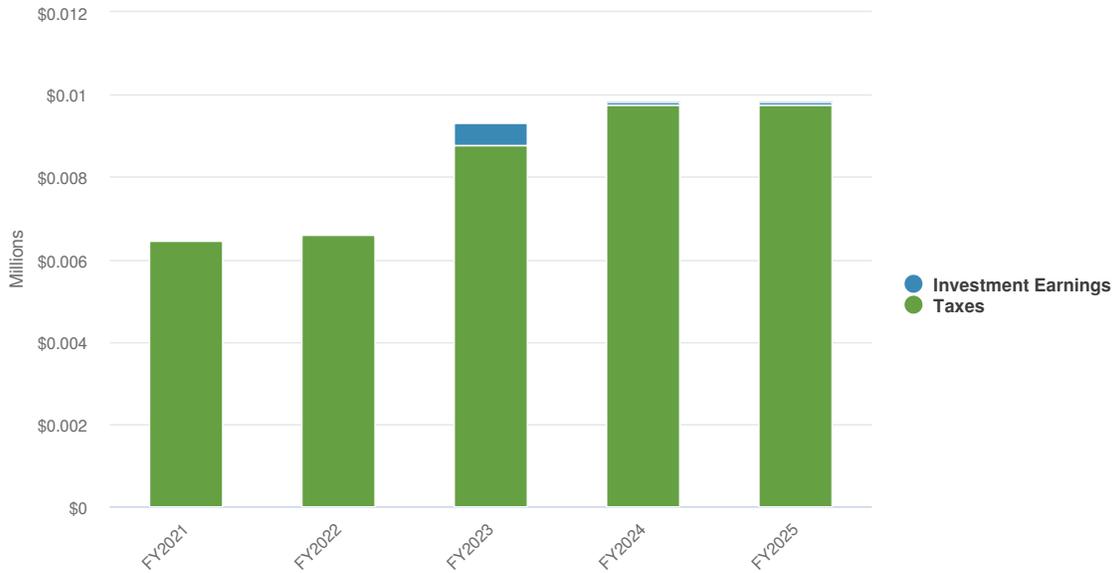


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

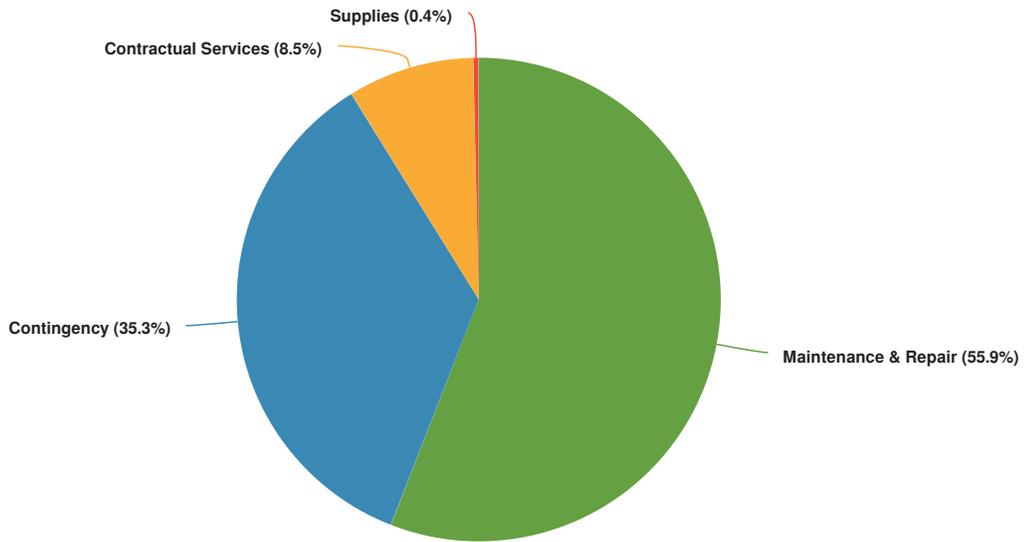
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					



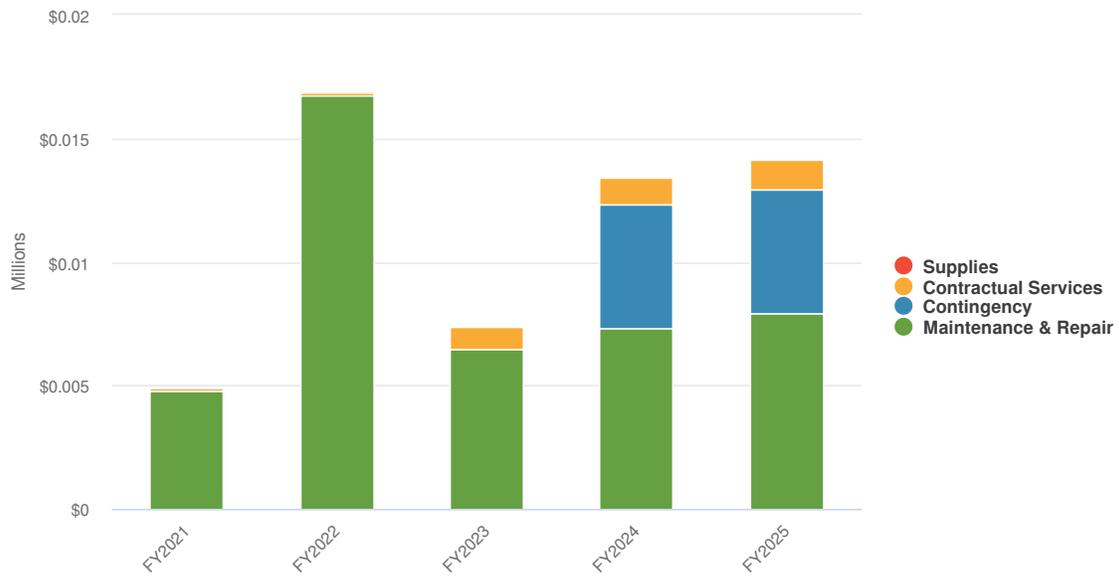
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Taxes	\$6,613	\$8,778	\$9,768	\$9,768	0%
Investment Earnings	\$20	\$555	\$72	\$72	0%
<b>Total Revenue Source:</b>	<b>\$6,633</b>	<b>\$9,332</b>	<b>\$9,840</b>	<b>\$9,840</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type

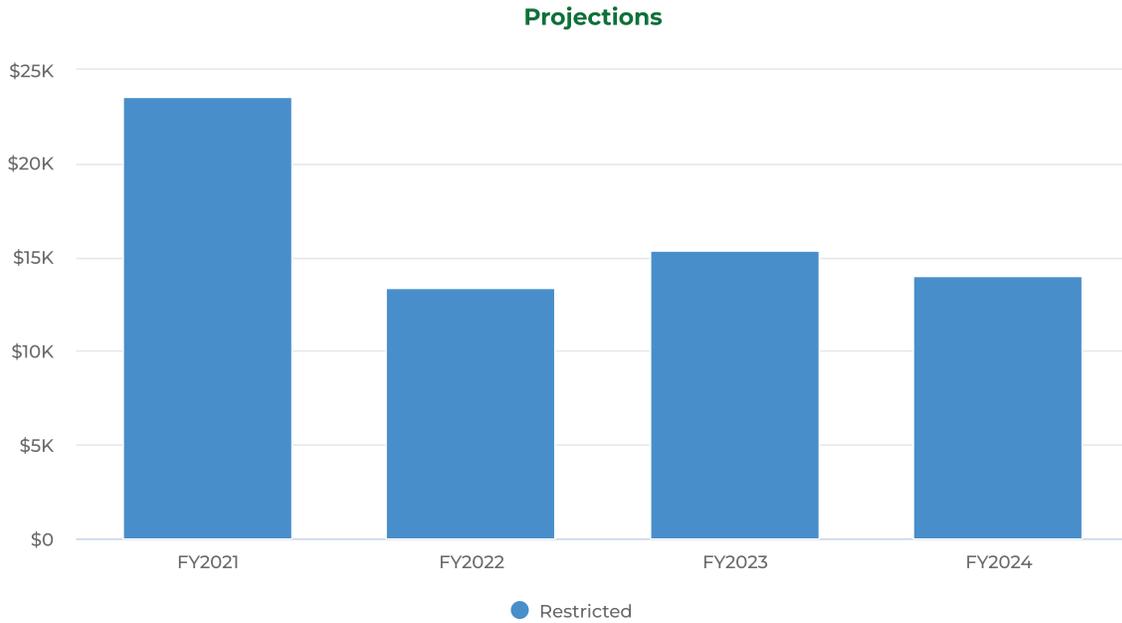


Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Maintenance & Repair					
Maintenance & Repair	\$16,760	\$6,475	\$7,300	\$7,930	8.6%
<b>Total Maintenance &amp; Repair:</b>	<b>\$16,760</b>	<b>\$6,475</b>	<b>\$7,300</b>	<b>\$7,930</b>	<b>8.6%</b>
Contractual Services					
Contractual Services	\$88	\$876	\$1,138	\$1,201	5.5%
<b>Total Contractual Services:</b>	<b>\$88</b>	<b>\$876</b>	<b>\$1,138</b>	<b>\$1,201</b>	<b>5.5%</b>
Supplies					
Supplies	\$0	\$0	\$50	\$50	0%
<b>Total Supplies:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50</b>	<b>\$50</b>	<b>0%</b>
Contingency					
Contingency	\$0	\$0	\$5,000	\$5,000	0%
<b>Total Contingency:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$16,848</b>	<b>\$7,351</b>	<b>\$13,488</b>	<b>\$14,181</b>	<b>5.1%</b>



# Fund Balance



Note: The FY24 amount shown below is a projection and does not represent the actual amount of fund balance. The actual amount will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Financial Summary	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	
Restricted	\$23,572	\$13,358	\$15,339	\$14,000	-8.7%
<b>Total Fund Balance:</b>	<b>\$23,572</b>	<b>\$13,358</b>	<b>\$15,339</b>	<b>\$14,000</b>	<b>-8.7%</b>

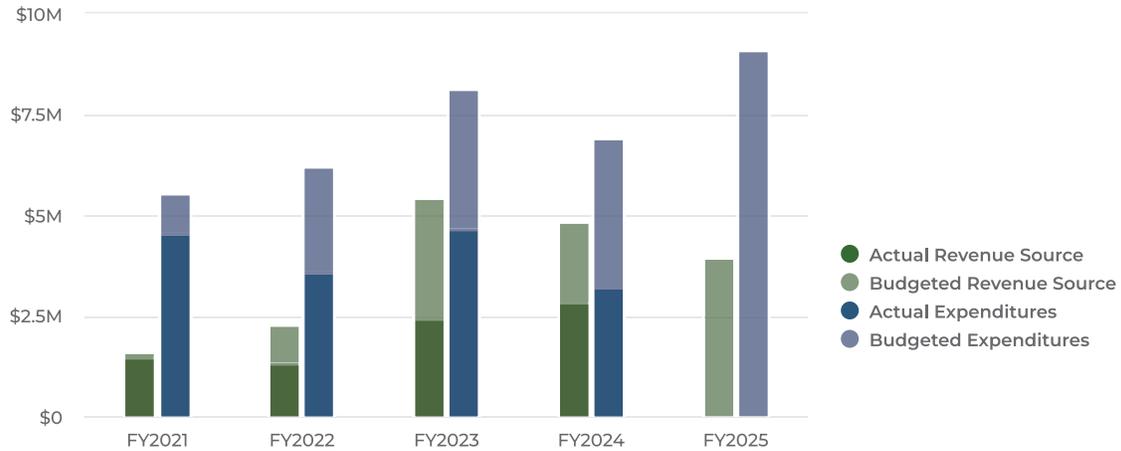


# Capital Funds

**Capital Project Funds** are used for the acquisition and/ or construction of major capital items including facilities, heavy equipment, technology, open space, park improvements, and major road improvements.

## Summary

The Town of Fountain Hills is projecting \$3.95M of revenue in FY2025, which represents a 18.5% decrease over the prior year. Budgeted expenditures are projected to increase by 31.4% or \$2.17M to \$9.09M in FY2025.



Note: The following pages provide summarized graphical information across all Special Revenue funds. Revenue and expenditure details are available in the Fund Summaries for each individual fund following this summary section.

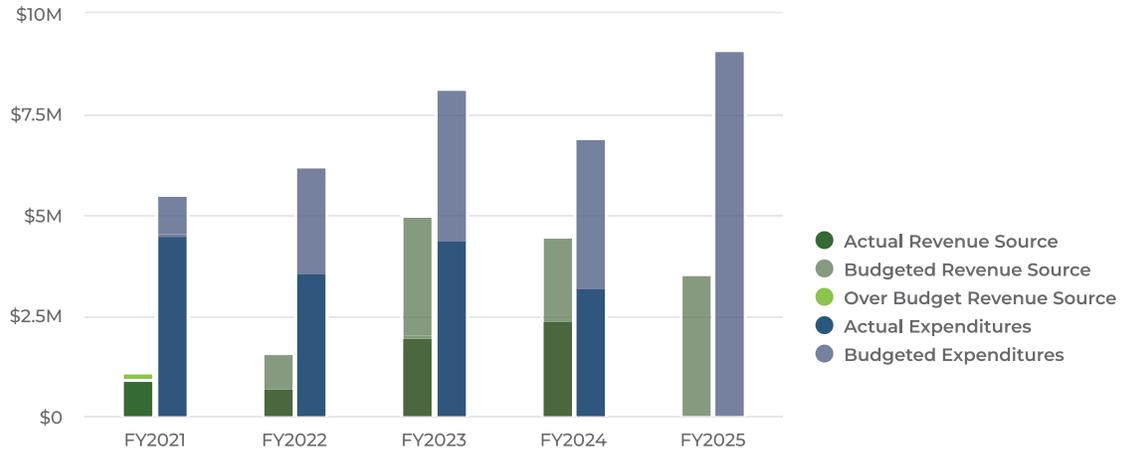


# Capital Projects Fund

The **Capital Projects Fund (Fund 600)** revenues are committed revenues derived from excess General Fund revenues and 50% of the construction related local sales tax. The Capital Projects Fund is the primary funding source for the Town's capital improvements.

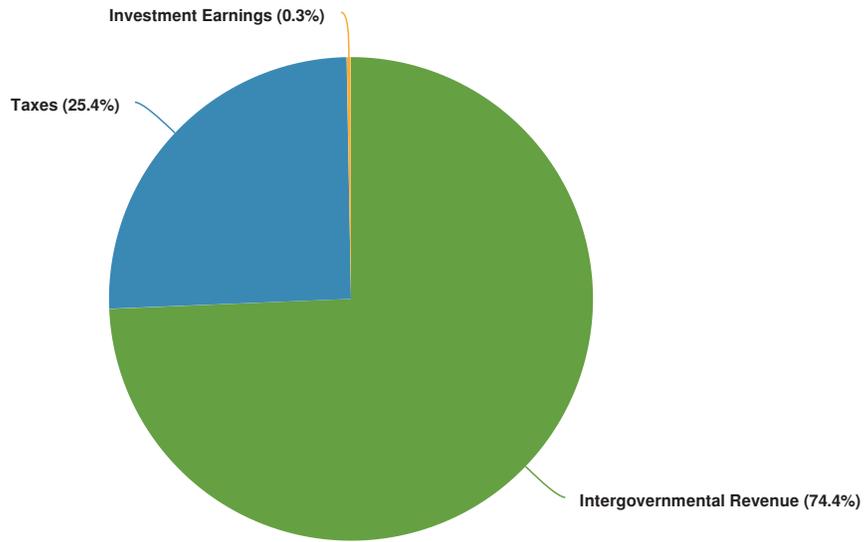
## Summary

The Town of Fountain Hills is projecting \$3.57M of revenue in FY2025, which represents a 20.1% decrease over the prior year. Budgeted expenditures are projected to increase by 31.4% or \$2.17M to \$9.09M in FY2025.

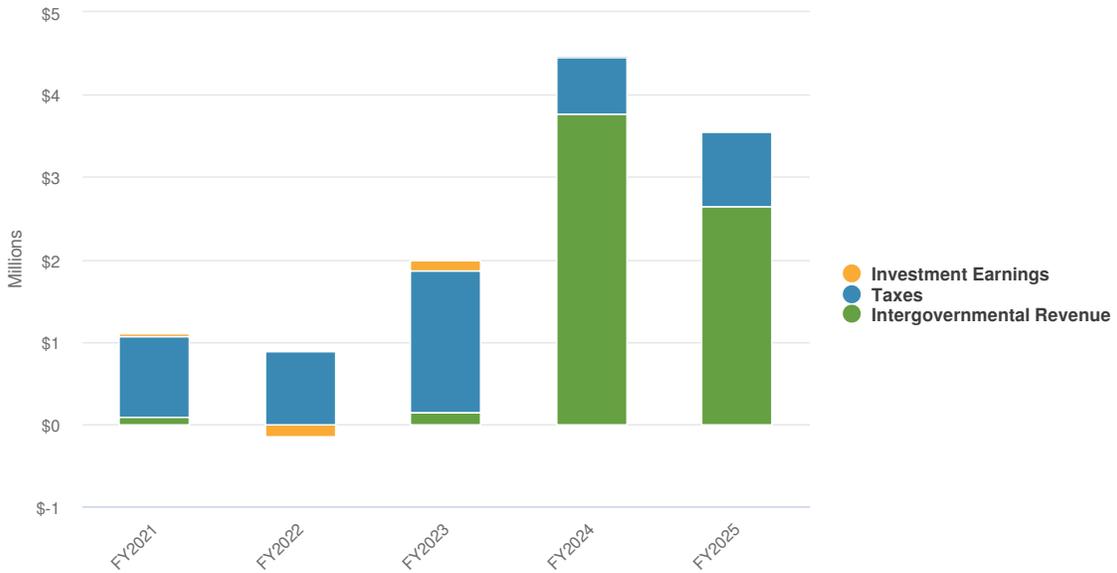


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

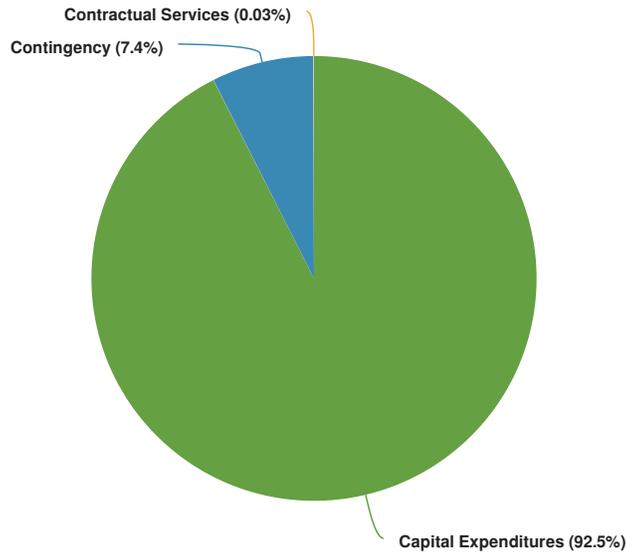
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					



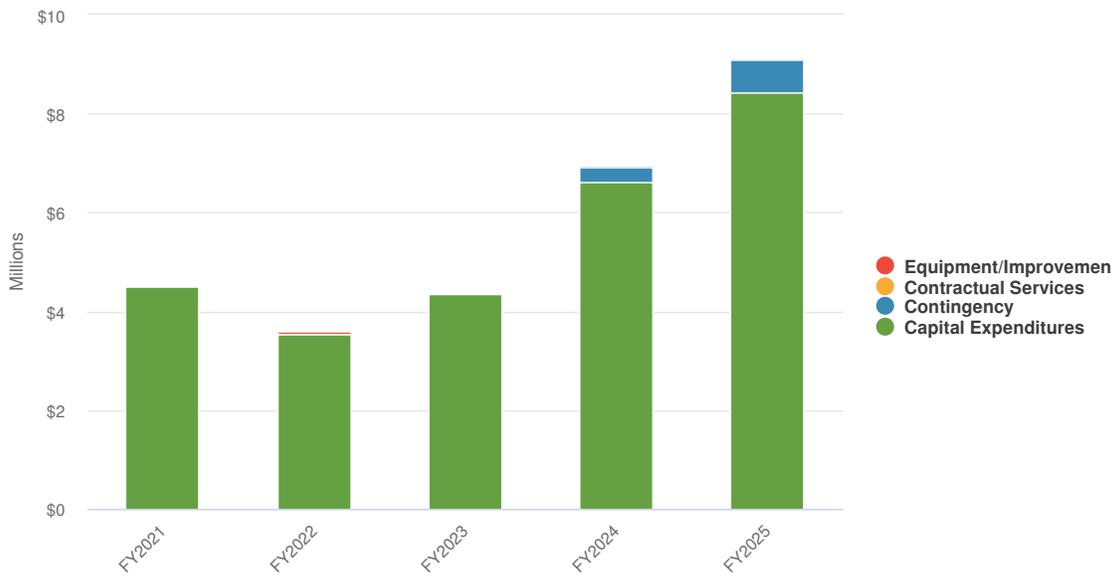
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Taxes	\$890,062	\$1,724,626	\$685,240	\$904,856	32%
Intergovernmental Revenue	\$0	\$140,284	\$3,768,079	\$2,652,500	-29.6%
Investment Earnings	-\$143,089	\$132,253	\$10,000	\$10,000	0%
<b>Total Revenue Source:</b>	<b>\$746,973</b>	<b>\$1,997,163</b>	<b>\$4,463,319</b>	<b>\$3,567,356</b>	<b>-20.1%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Contractual Services					
Contractual Services	\$824	\$1,215	\$2,800	\$2,800	0%
<b>Total Contractual Services:</b>	<b>\$824</b>	<b>\$1,215</b>	<b>\$2,800</b>	<b>\$2,800</b>	<b>0%</b>
Equipment/Improvement					
Equipment/Improvement	\$45,723	\$50,418	\$0	\$0	0%
<b>Total Equipment/Improvement:</b>	<b>\$45,723</b>	<b>\$50,418</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Contingency					
Contingency	\$0	\$0	\$286,800	\$675,000	135.4%
<b>Total Contingency:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$286,800</b>	<b>\$675,000</b>	<b>135.4%</b>
Capital Expenditures					
Capital Expenditures	\$3,535,121	\$4,338,774	\$6,628,931	\$8,415,000	26.9%
<b>Total Capital Expenditures:</b>	<b>\$3,535,121</b>	<b>\$4,338,774</b>	<b>\$6,628,931</b>	<b>\$8,415,000</b>	<b>26.9%</b>
<b>Total Expense Objects:</b>	<b>\$3,581,668</b>	<b>\$4,390,407</b>	<b>\$6,918,531</b>	<b>\$9,092,800</b>	<b>31.4%</b>



# Fund Balance



Note: The FY24 amount shown below is a projection and does not represent the actual amount of fund balance. The actual amount will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Financial Summary	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	
Committed	\$3,305,053	\$4,068,310	\$5,691,999	\$6,900,000	21.2%
<b>Total Fund Balance:</b>	<b>\$3,305,053</b>	<b>\$4,068,310</b>	<b>\$5,691,999</b>	<b>\$6,900,000</b>	<b>21.2%</b>

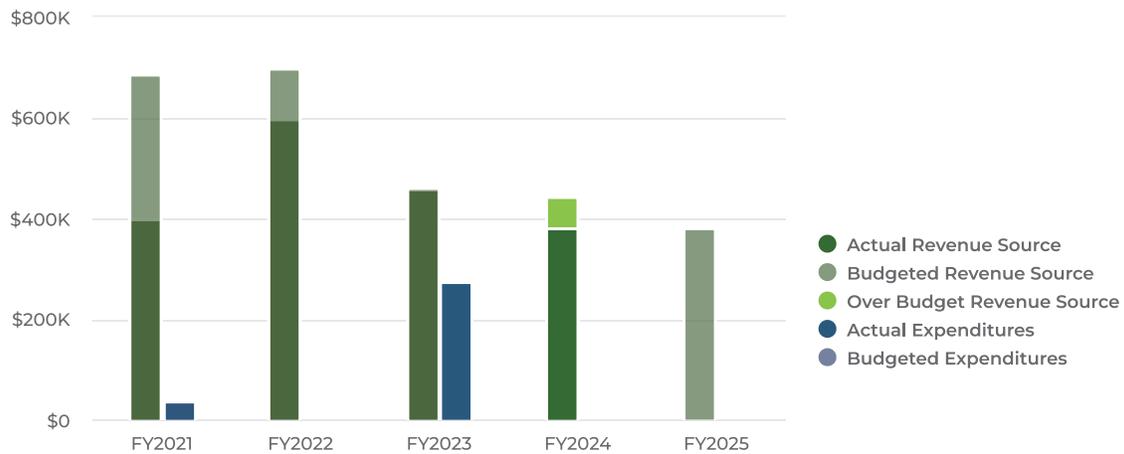


## Development Fee Funds

The **Development Fee Funds (Funds 710-770)** are restricted funds which may only be used for the planning, design, and construction of public facilities serving the needs of the new development from which it was collected and designated as restricted. The Town has developed an Infrastructure Improvement Plan (IIP) that identifies each public improvement that is proposed to be the subject of a development fee. This IIP is incorporated as part of the Town's Capital Improvement Program (CIP).

### Summary

The Town of Fountain Hills is projecting \$382.55K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



Note: The following pages provide summarized graphical information across all Development Fee funds. Revenue and expenditure details are available in the Fund Summaries for each individual fund following this summary section.

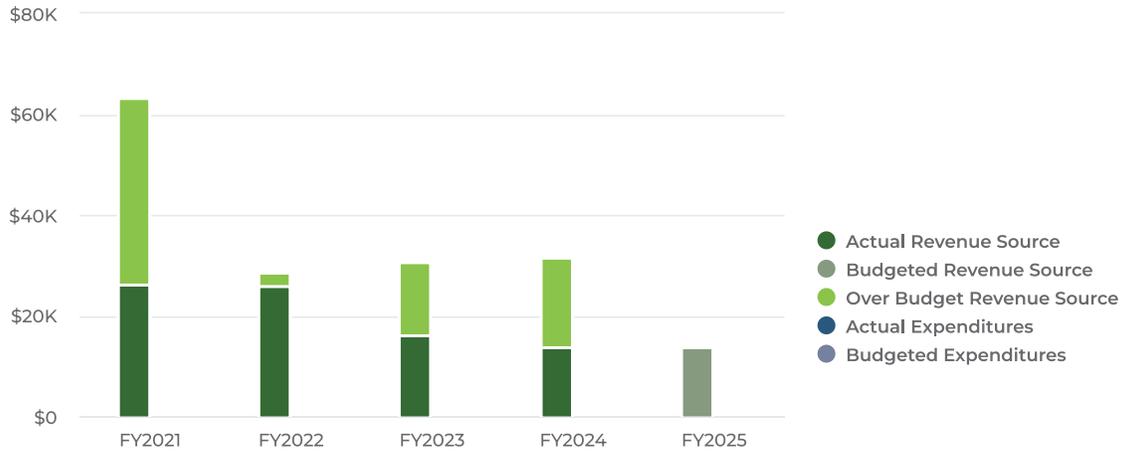


# Fire/EMS Dev Fee

The **Fire EMS Development Fund (Fund 720)** is used to accumulate resources to provide components for fire apparatus, fire equipment, and facilities required to maintain the Town's level of service in response to growth.

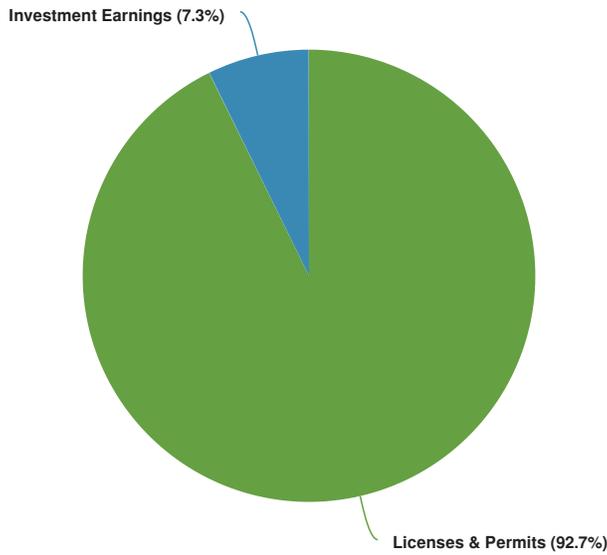
## Summary

The Town of Fountain Hills is projecting \$13.78K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.

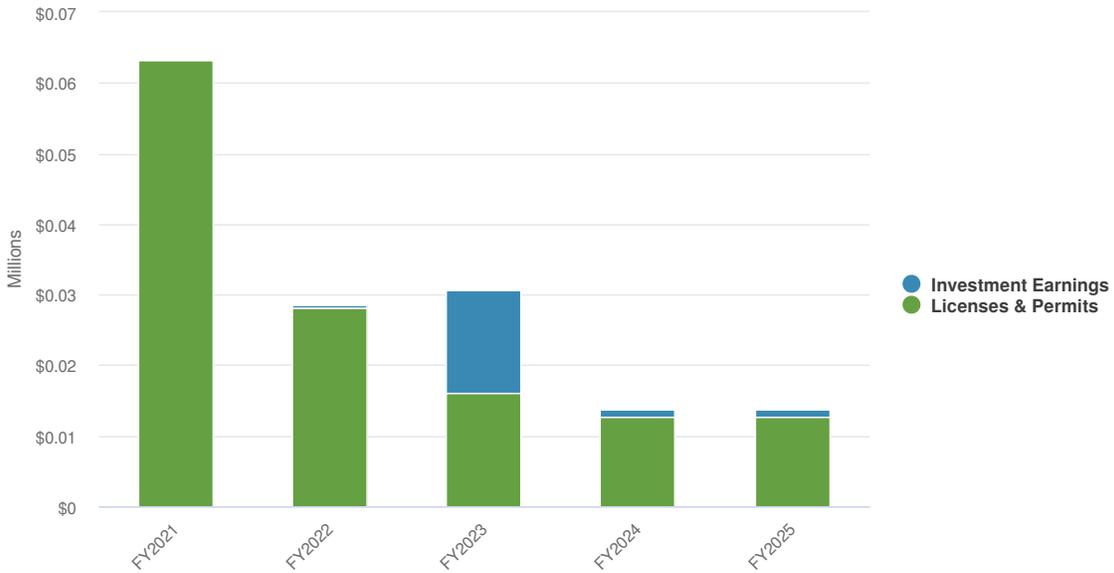


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Licenses & Permits	\$28,025	\$16,027	\$12,780	\$12,780	0%
Investment Earnings	\$599	\$14,650	\$1,000	\$1,000	0%
<b>Total Revenue Source:</b>	<b>\$28,624</b>	<b>\$30,676</b>	<b>\$13,780</b>	<b>\$13,780</b>	<b>0%</b>

## Fund Balance



Note: The FY24 amount shown below is a projection and does not represent the actual amount of fund balance. The actual amount will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Financial Summary	FY2021	FY2022	FY2023	FY2024	% Change	\$ Change
<b>Fund Balance</b>	—	—	—	—		
Restricted	\$359,921	\$388,545	\$419,221	\$180,000	-57.1%	\$-239,221
<b>Total Fund Balance:</b>	<b>\$359,921</b>	<b>\$388,545</b>	<b>\$419,221</b>	<b>\$180,000</b>	<b>-57.1%</b>	<b>\$-239,221</b>



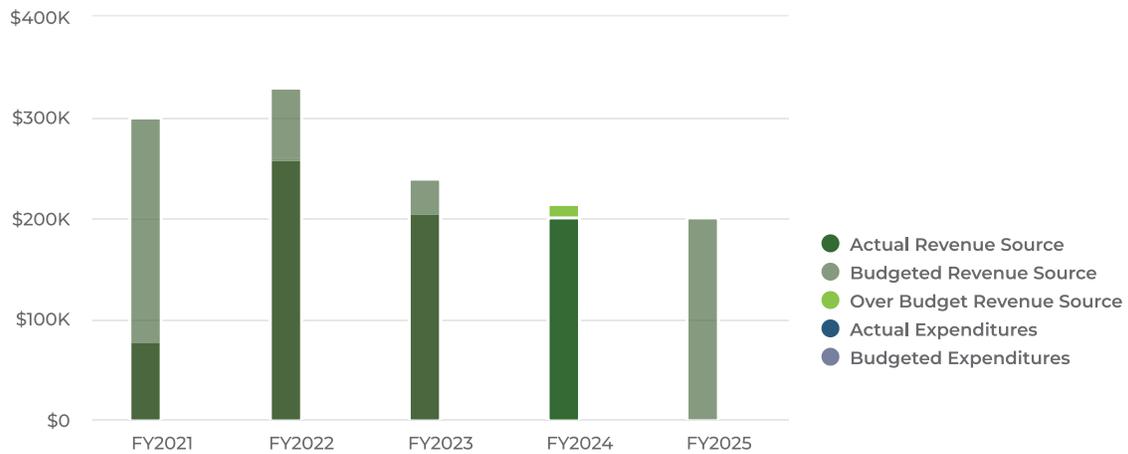


# Streets Dev Fee

The **Streets Development Fund (Fund 730)** is used to accumulate resources to provide street and traffic control infrastructure required to maintain the Town's level of service in response to growth.

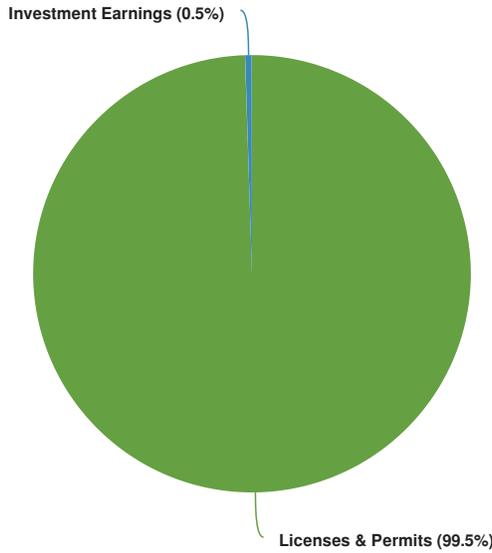
## Summary

The Town of Fountain Hills is projecting \$201.74K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.

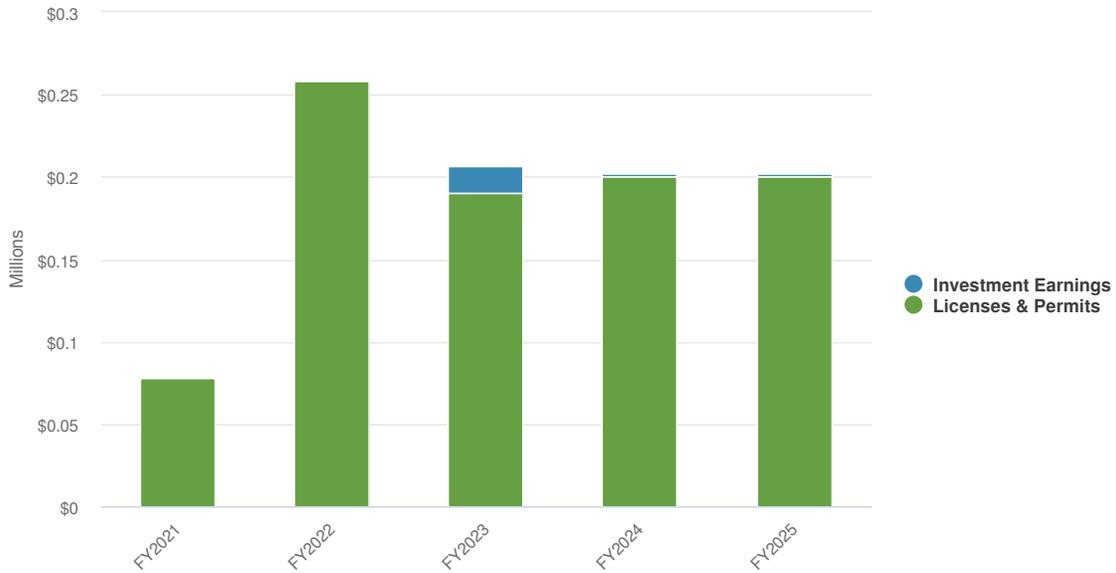


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



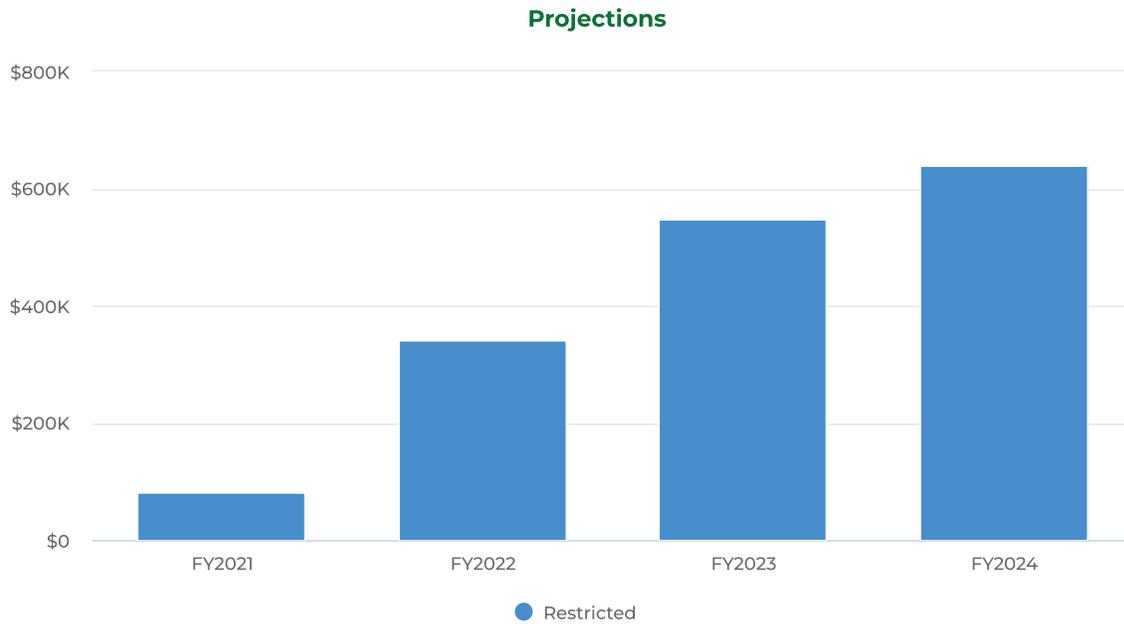
Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Licenses & Permits	\$258,274	\$190,125	\$200,740	\$200,740	0%
Investment Earnings	\$460	\$16,161	\$1,000	\$1,000	0%
<b>Total Revenue Source:</b>	<b>\$258,734</b>	<b>\$206,286</b>	<b>\$201,740</b>	<b>\$201,740</b>	<b>0%</b>

## Fund Balance



Note: The FY24 amount shown below is a projection and does not represent the actual amount of fund balance. The actual amount will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Financial Summary	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	
Restricted	\$81,744	\$340,478	\$546,764	\$640,000	17.1%
<b>Total Fund Balance:</b>	<b>\$81,744</b>	<b>\$340,478</b>	<b>\$546,764</b>	<b>\$640,000</b>	<b>17.1%</b>



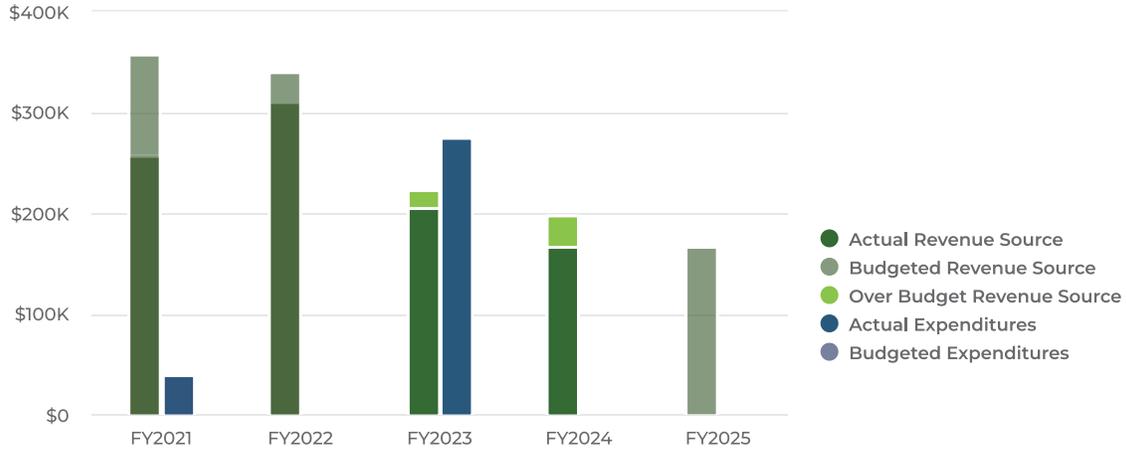


# Park/Rec Dev Fee

The **Parks & Recreation Development Fund (Fund 740)** is used to accumulate resources to provide increased parks and recreation infrastructure required to maintain the Town's level of service in response to growth.

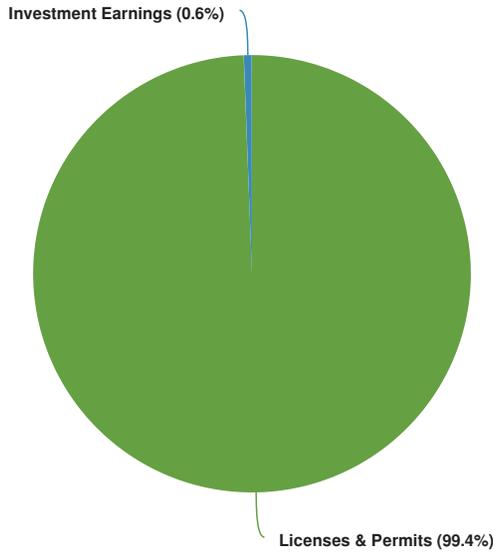
## Summary

The Town of Fountain Hills is projecting \$167.03K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.

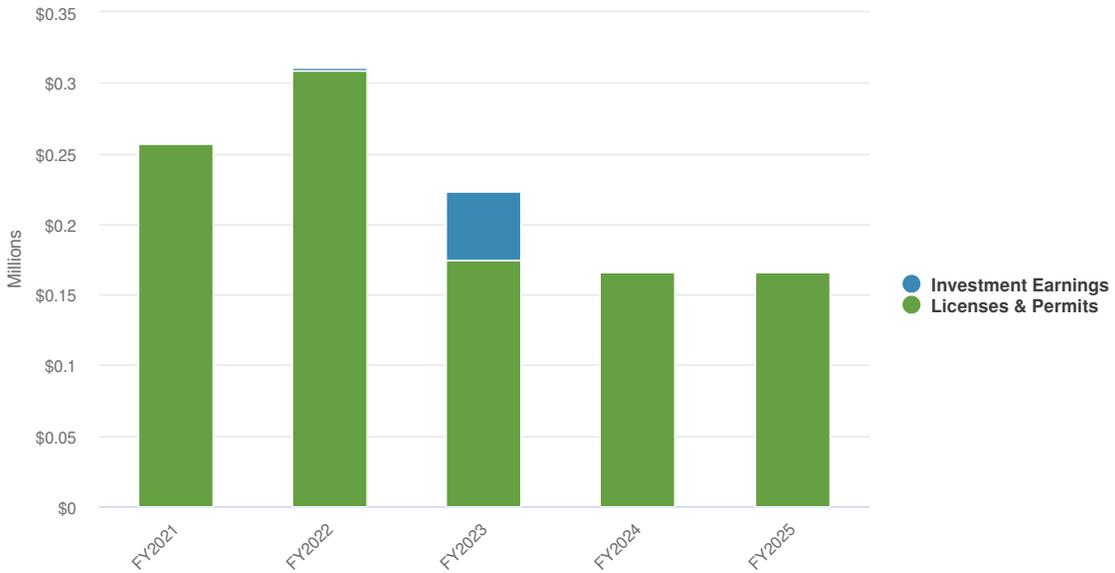


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



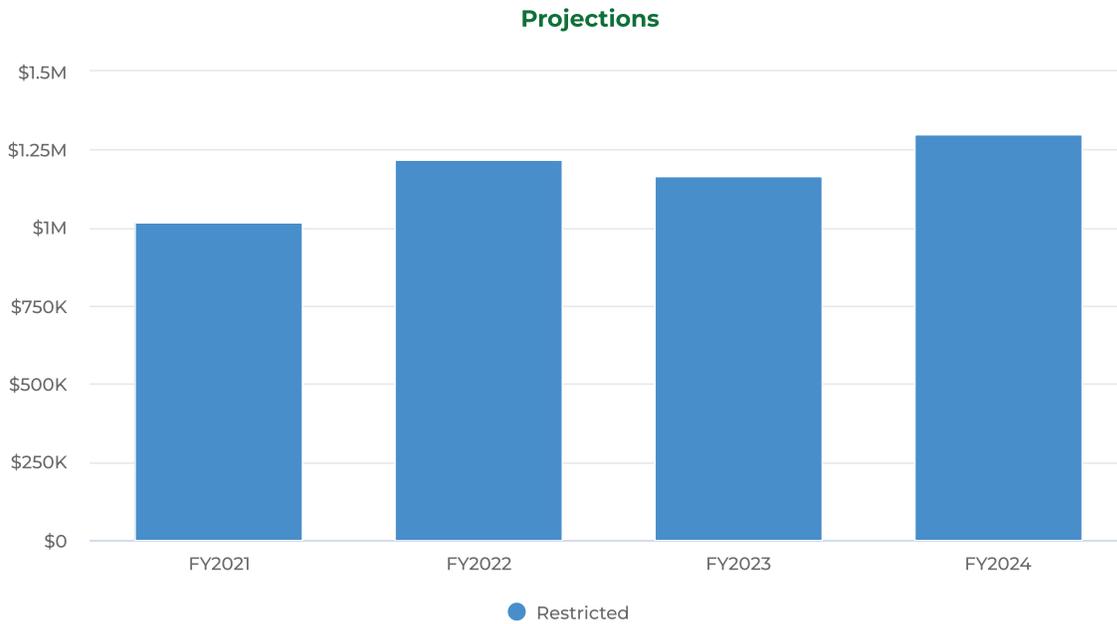
Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Licenses & Permits	\$308,862	\$174,811	\$166,030	\$166,030	0%
Investment Earnings	\$1,825	\$48,188	\$1,000	\$1,000	0%
<b>Total Revenue Source:</b>	<b>\$310,687</b>	<b>\$222,998</b>	<b>\$167,030</b>	<b>\$167,030</b>	<b>0%</b>

## Fund Balance



Financial Summary	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	
Restricted	\$1,015,454	\$1,216,141	\$1,164,139	\$1,300,000	11.7%
<b>Total Fund Balance:</b>	<b>\$1,015,454</b>	<b>\$1,216,141</b>	<b>\$1,164,139</b>	<b>\$1,300,000</b>	<b>11.7%</b>



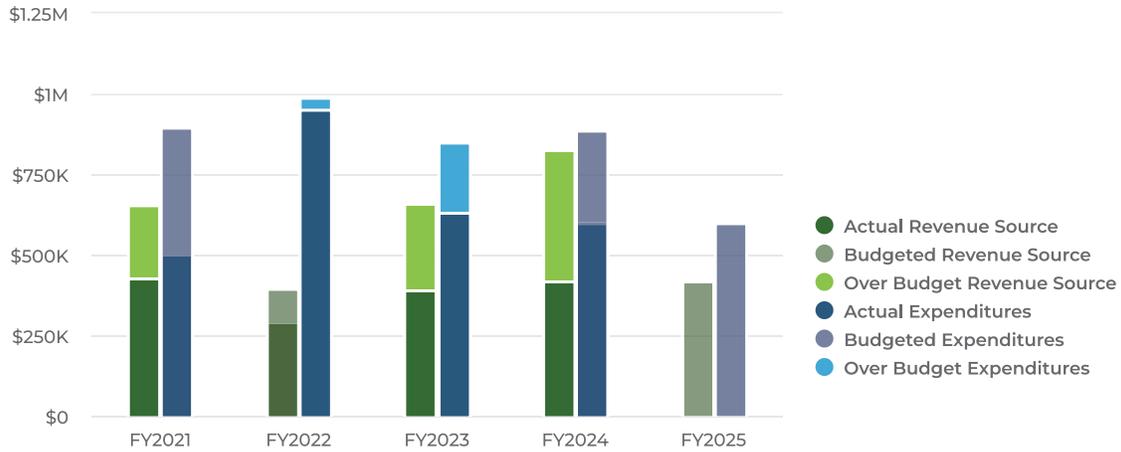


# Internal Service Funds

The **Internal Service Funds** are used to account for the Town's business-type activities. These funds are considered self-supporting in that the services rendered are financed through user charges or are on a cost reimbursement basis. These funds are classified as having assigned fund balances.

## Summary

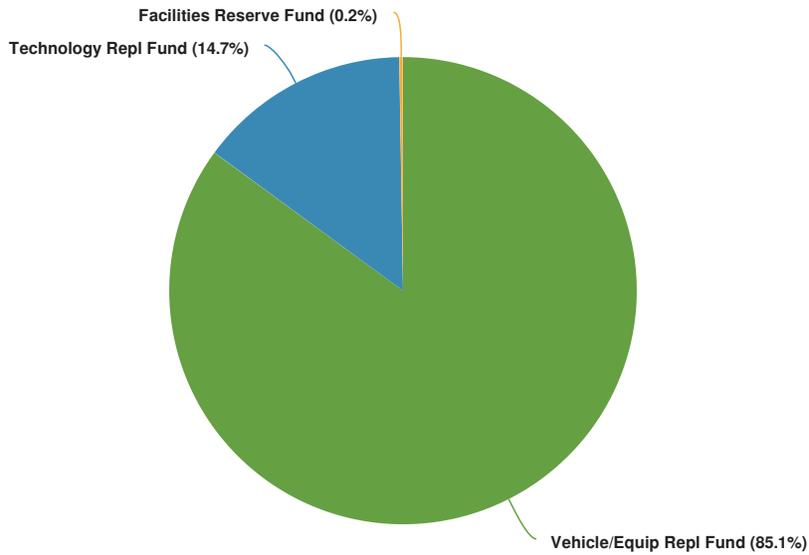
The Town of Fountain Hills is projecting \$421.99K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 32.6% or \$289.7K to \$600K in FY2025.



Note: The following pages provide summarized graphical information across all Special Revenue funds. Revenue and expenditure details are available in the Fund Summaries for each individual fund following this summary section.

# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

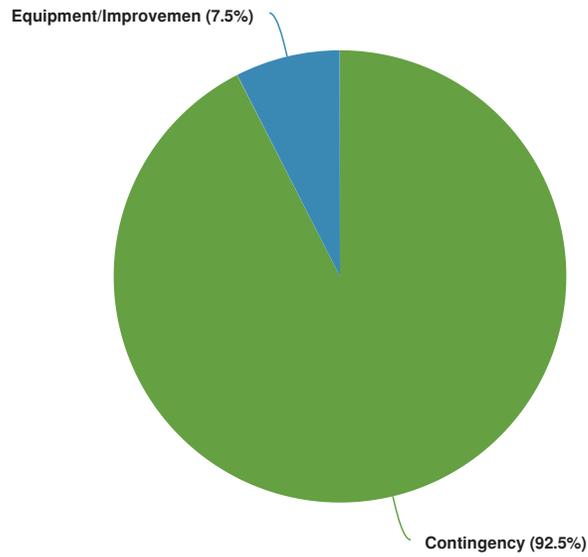
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Facilities Reserve Fund	-\$106,915	\$140,114	\$1,000	\$1,000	0%



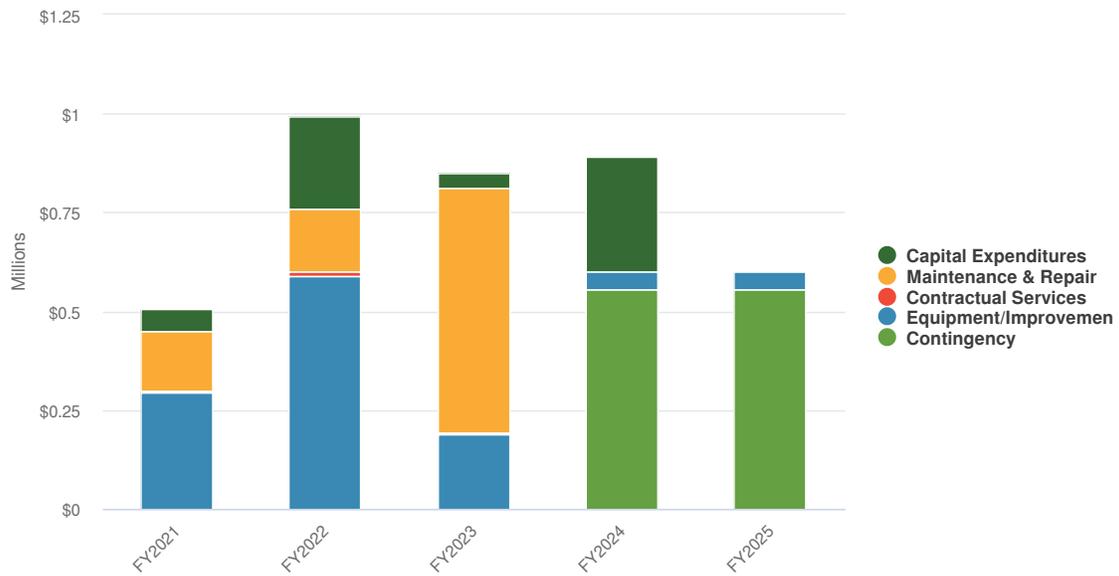
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Technology Repl Fund	\$66,912	\$70,389	\$62,000	\$62,000	0%
Vehicle/Equip Repl Fund	\$334,200	\$451,244	\$358,994	\$358,994	0%
<b>Total:</b>	<b>\$294,196</b>	<b>\$661,747</b>	<b>\$421,994</b>	<b>\$421,994</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Maintenance & Repair	\$161,515	\$620,018	\$0	\$0	0%
Contractual Services	\$10,587	\$2,164	\$0	\$0	0%
Equipment/Improvement	\$588,443	\$188,733	\$45,000	\$45,000	0%
Contingency	\$0	\$0	\$555,000	\$555,000	0%
Capital Expenditures	\$231,626	\$39,602	\$289,700	\$0	-100%
<b>Total Expense Objects:</b>	<b>\$992,170</b>	<b>\$850,517</b>	<b>\$889,700</b>	<b>\$600,000</b>	<b>-32.6%</b>

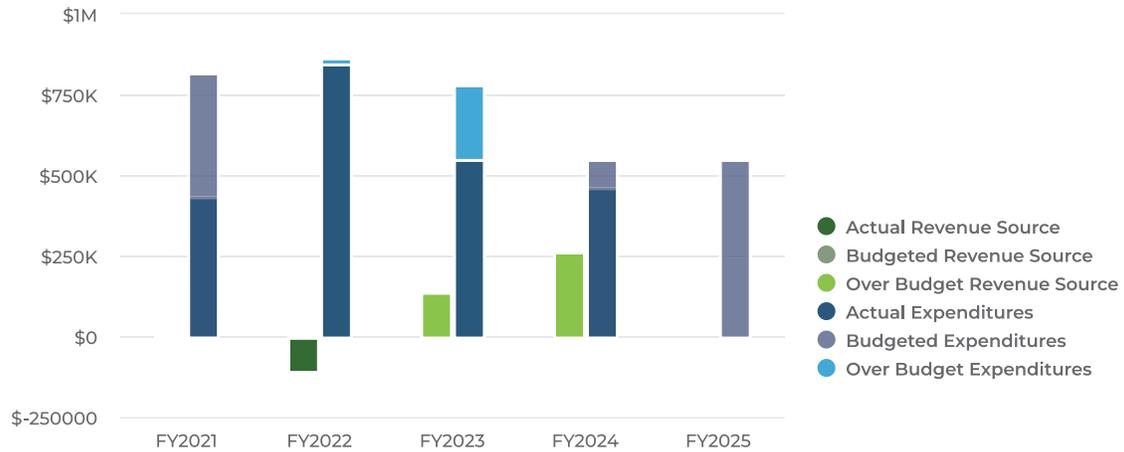


## Facilities Reserve Fund

The Facilities Replacement Fund has been established to cover replacement costs for large scale items that cannot be absorbed in annual operating budgets. These items include, but are not limited to, roofing, interior and exterior building painting, carpet replacement, physical plant mechanical equipment, Fire Department equipment and parks and recreation structures.

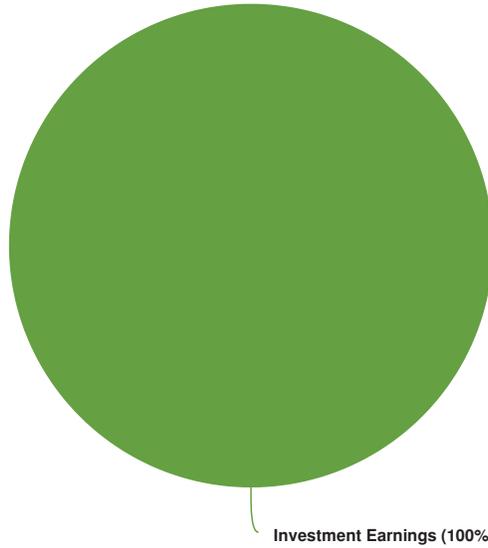
### Summary

The Town of Fountain Hills is projecting \$1K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$550K in FY2025.



# Revenues by Source

## Projected 2025 Revenues by Source

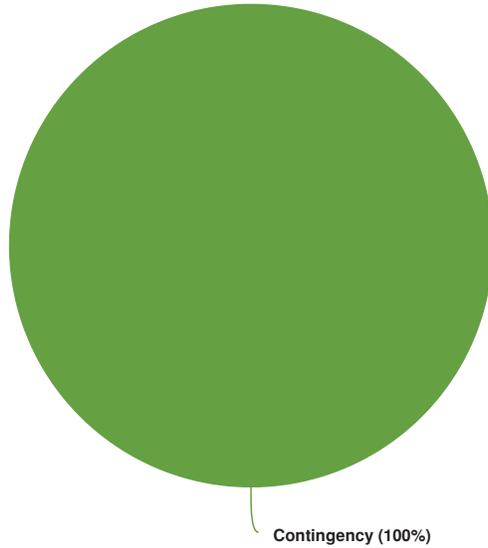


Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

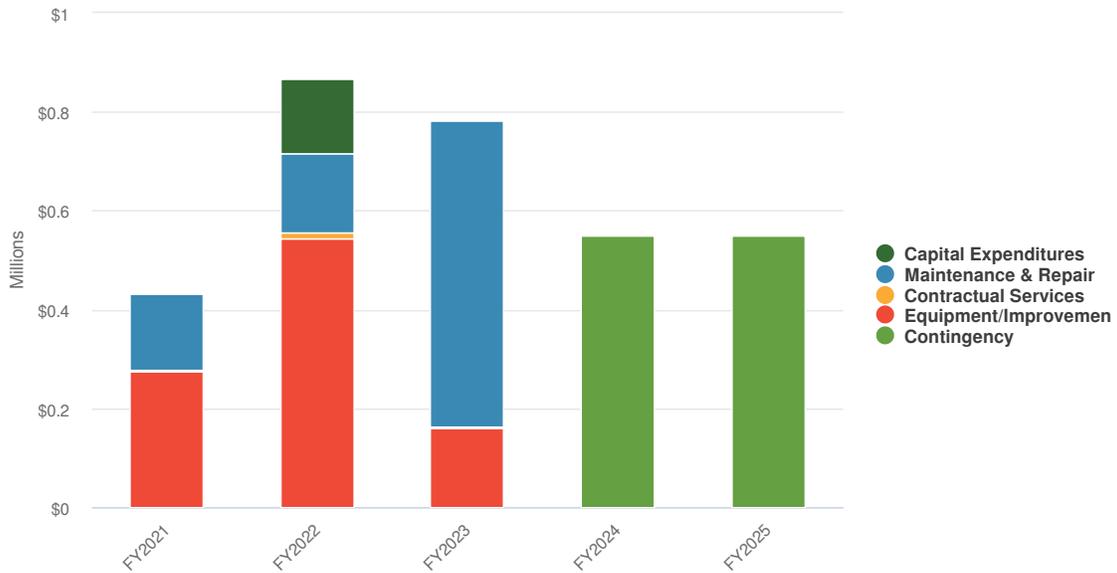
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Other	\$28,543	\$4,000	\$0	\$0	0%
Investment Earnings	-\$135,458	\$136,114	\$1,000	\$1,000	0%
<b>Total Revenue Source:</b>	<b>-\$106,915</b>	<b>\$140,114</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

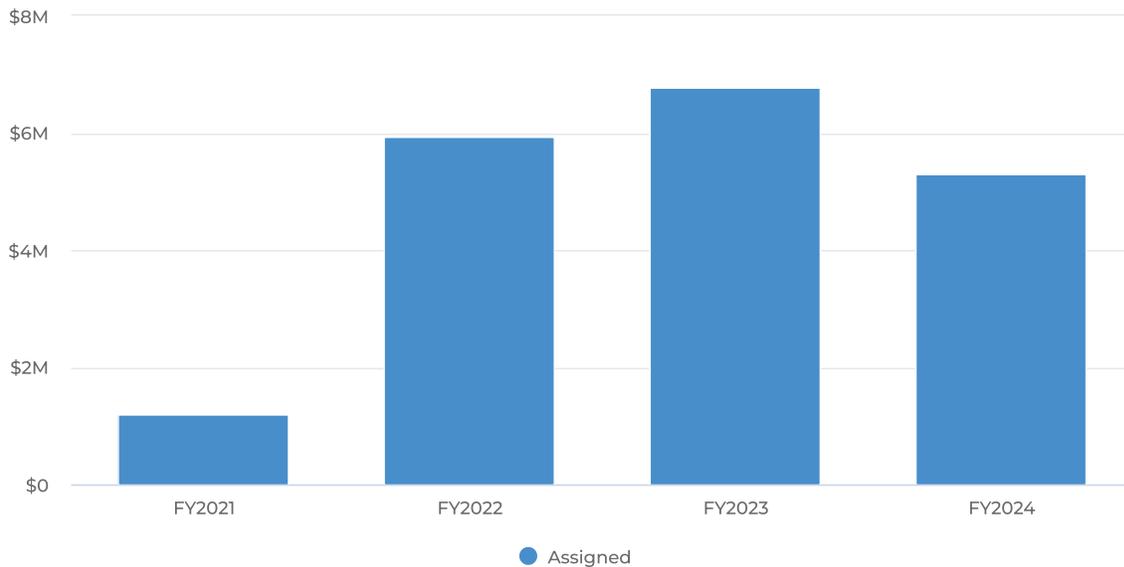


Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Maintenance & Repair					
Maintenance & Repair	\$161,515	\$620,018	\$0	\$0	0%
<b>Total Maintenance &amp; Repair:</b>	<b>\$161,515</b>	<b>\$620,018</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Contractual Services					
Contractual Services	\$10,587	\$2,164	\$0	\$0	0%
<b>Total Contractual Services:</b>	<b>\$10,587</b>	<b>\$2,164</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Equipment/Improvement					
Equipment/Improvement	\$544,472	\$159,797	\$0	\$0	0%
<b>Total Equipment/Improvement:</b>	<b>\$544,472</b>	<b>\$159,797</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Contingency					
Contingency	\$0	\$0	\$550,000	\$550,000	0%
<b>Total Contingency:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$550,000</b>	<b>\$550,000</b>	<b>0%</b>
Capital Expenditures					
Capital Expenditures	\$151,046	\$0	\$0	\$0	0%
<b>Total Capital Expenditures:</b>	<b>\$151,046</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$867,619</b>	<b>\$781,979</b>	<b>\$550,000</b>	<b>\$550,000</b>	<b>0%</b>

## Fund Balance

### Projections



Note: The FY24 amount shown below is a projection and does not represent the actual amount of fund balance. The actual amount will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

<b>Financial Summary</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>% Change</b>
<b>Fund Balance</b>	—	—	—	—	
Assigned	\$1,192,305	\$5,925,920	\$6,784,056	\$5,300,000	-21.9%
<b>Total Fund Balance:</b>	<b>\$1,192,305</b>	<b>\$5,925,920</b>	<b>\$6,784,056</b>	<b>\$5,300,000</b>	<b>-21.9%</b>



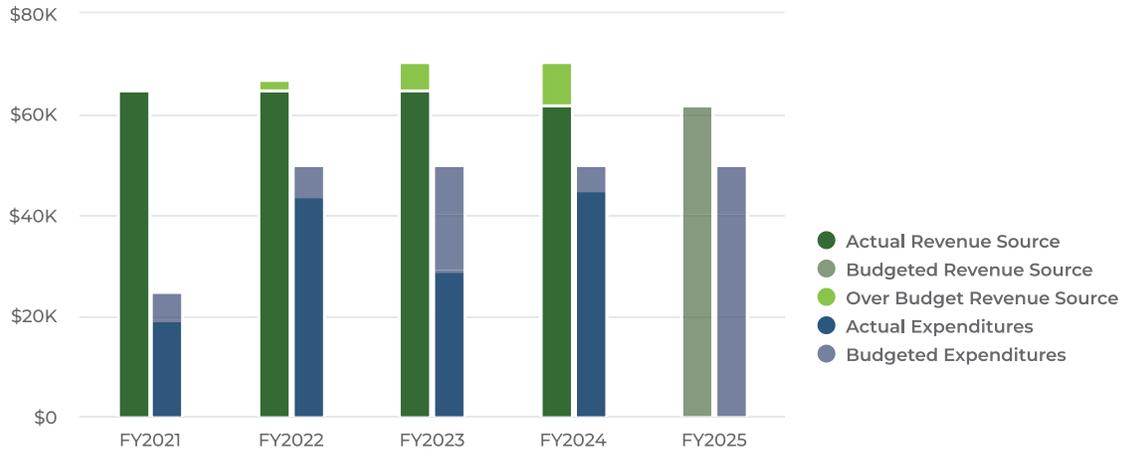


# Technology Repl Fund

The Technology Replacement Fund has been established to cover replacement costs for large scale items that cannot be absorbed in annual operating budgets. These items include, but are not limited to, printers, servers, plotters, workstations, phones and phone system, and audio video equipment.

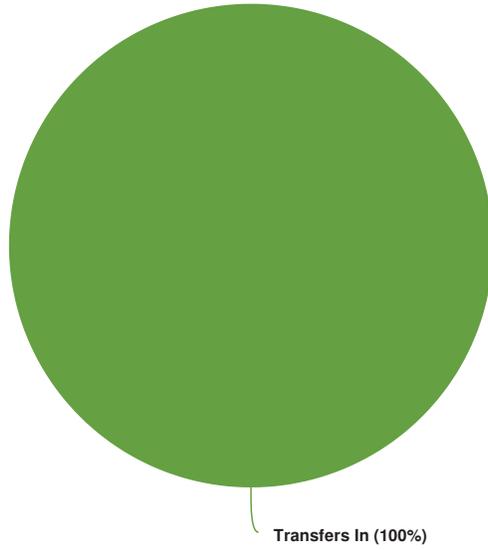
## Summary

The Town of Fountain Hills is projecting \$62K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$50K in FY2025.

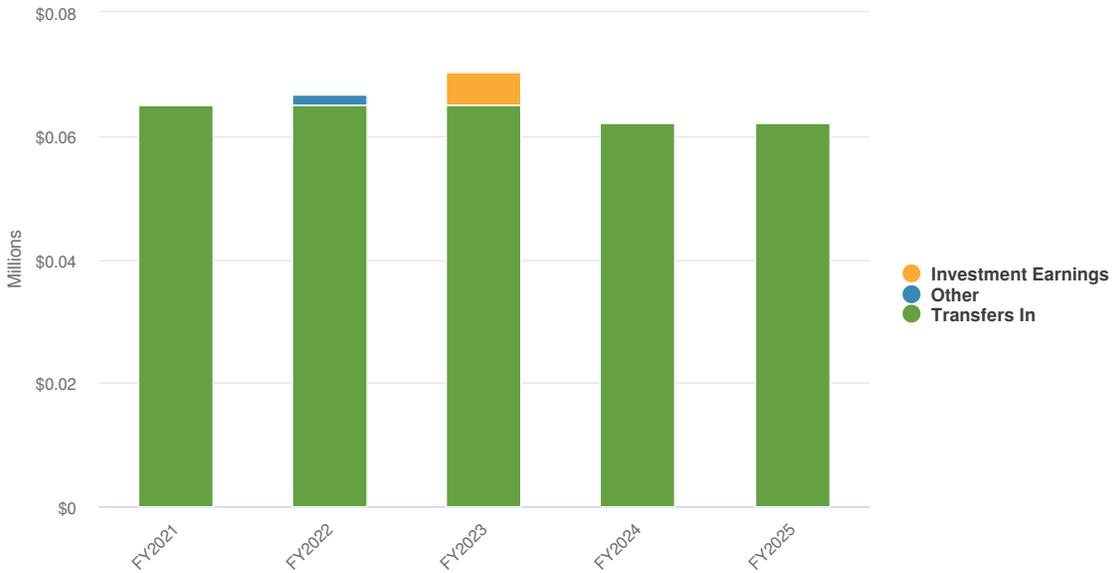


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

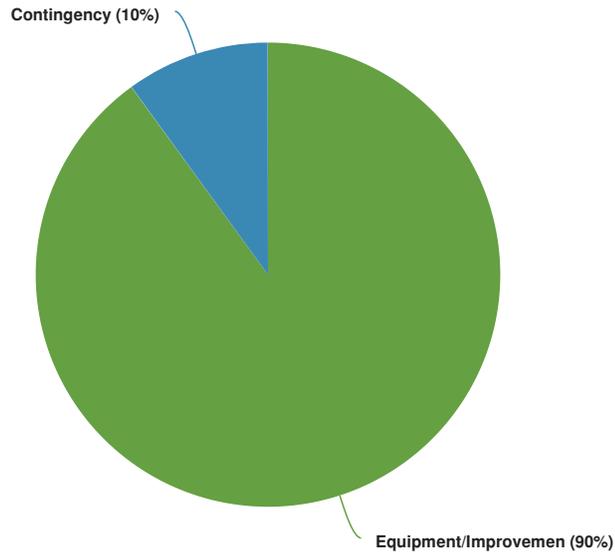
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					



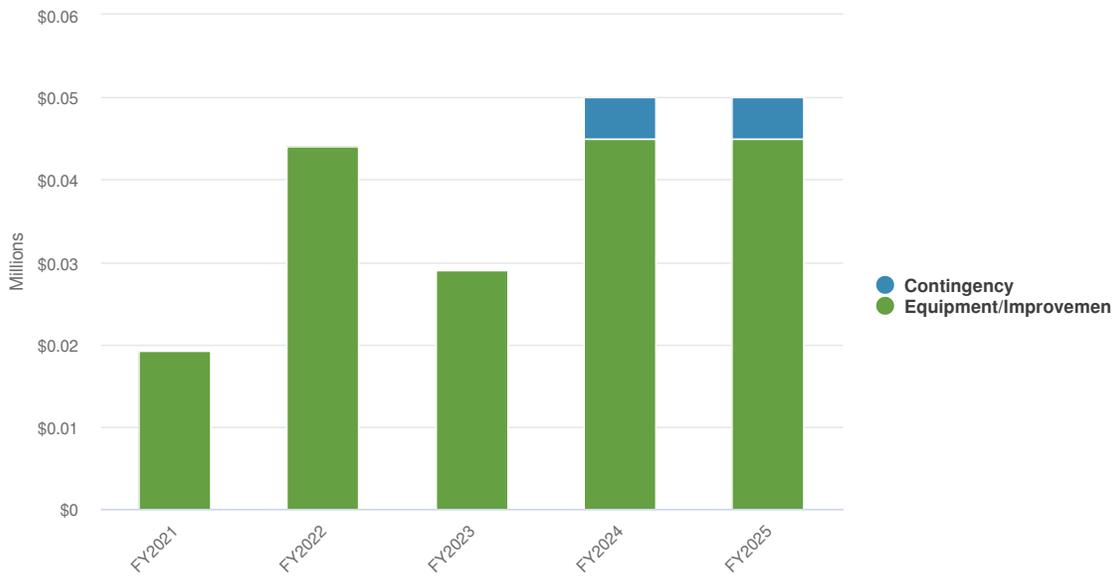
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Transfers In	\$65,004	\$65,017	\$62,000	\$62,000	0%
Other	\$1,690	\$5	\$0	\$0	0%
Investment Earnings	\$218	\$5,367	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$66,912</b>	<b>\$70,389</b>	<b>\$62,000</b>	<b>\$62,000</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



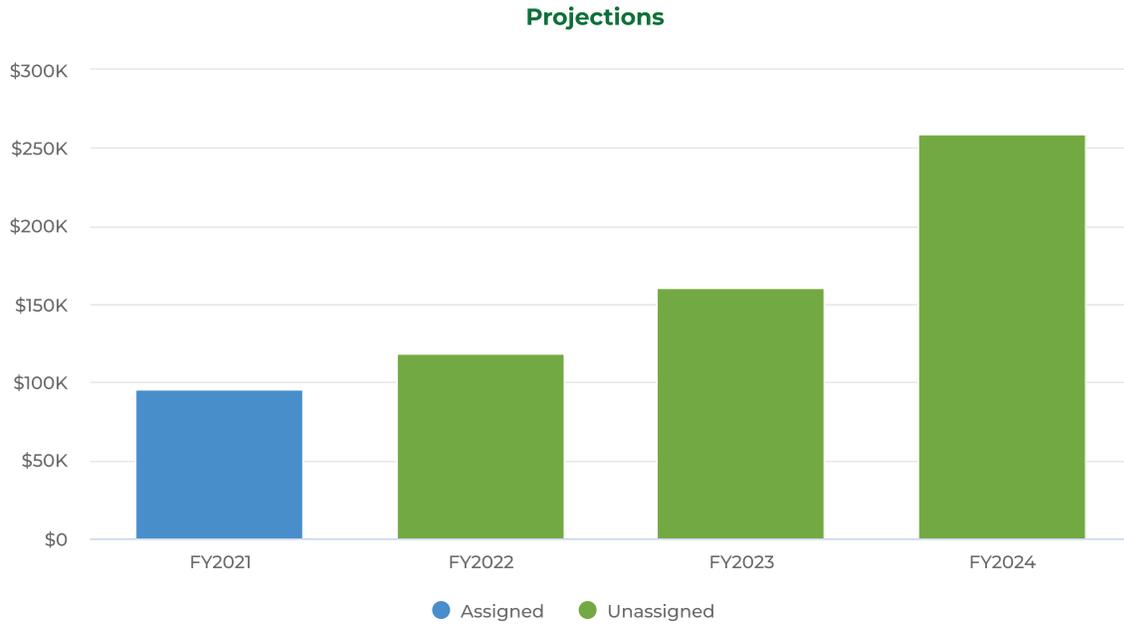
### Budgeted and Historical Expenditures by Expense Type



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Equipment/Improvement					
Equipment/Improvement	\$43,971	\$28,936	\$45,000	\$45,000	0%
<b>Total Equipment/Improvement:</b>	<b>\$43,971</b>	<b>\$28,936</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>0%</b>
Contingency					
Contingency	\$0	\$0	\$5,000	\$5,000	0%
<b>Total Contingency:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$43,971</b>	<b>\$28,936</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>

# Fund Balance



Note: The FY24 amount shown below is a projection and does not represent the actual amount of fund balance. The actual amount will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Financial Summary	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	
Unassigned	\$0	\$118,728	\$160,181	\$259,300	61.9%
Assigned	\$95,787	\$0	\$0	\$0	0%
<b>Total Fund Balance:</b>	<b>\$95,787</b>	<b>\$118,728</b>	<b>\$160,181</b>	<b>\$259,300</b>	<b>61.9%</b>



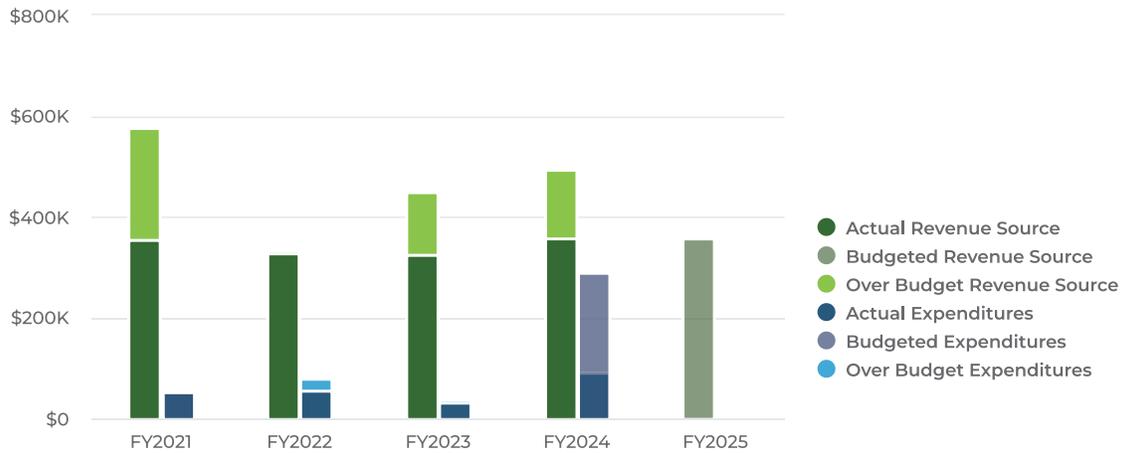
## Vehicle/Equip Repl Fund

The purpose of the Vehicle Replacement Program is to provide an authoritative decision-making process for the evaluation, selection, and multi-year scheduling of vehicle replacements based on a projection of available fiscal resources and the vehicle's age, mileage, engine hours and repair costs. The objectives of the program are to:

- a. Ensure the timely purchase, repair and replacement of the Town's vehicles;
- b. Serve as a link in the Town's planning between the Town's operating and capital budgets;
- c. Maintain control over the Town's long-term cash flow in relation to the Town's financial capacity; and
- d. Ensure efficient, effective and coordinated vehicle acquisition and replacement.

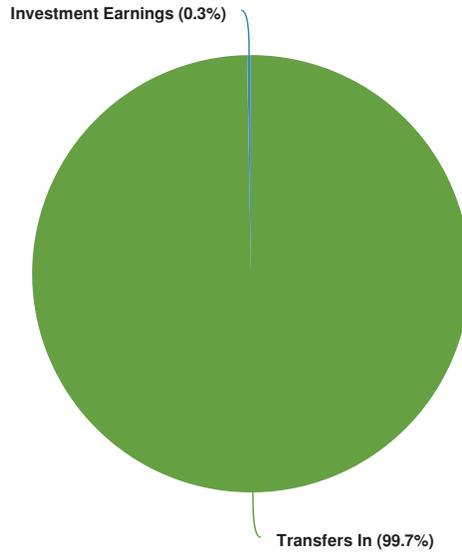
### Summary

The Town of Fountain Hills is projecting \$358.99K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 100% or \$289.7K to \$0 in FY2025.

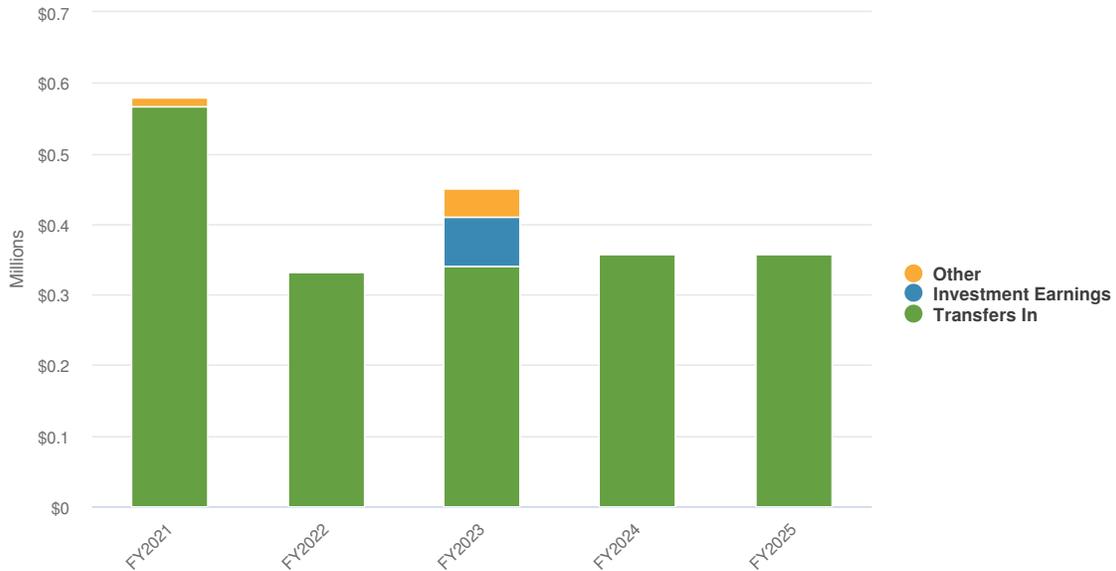


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

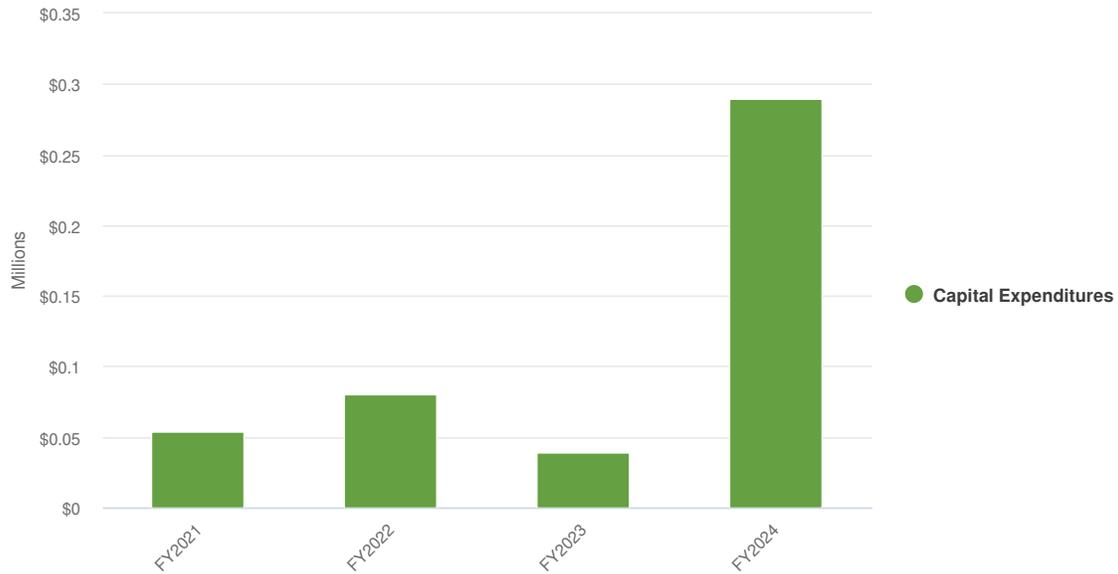
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Transfers In	\$331,596	\$339,804	\$357,994	\$357,994	0%
Other	\$0	\$41,283	\$0	\$0	0%
Investment Earnings	\$2,604	\$70,157	\$1,000	\$1,000	0%
<b>Total Revenue Source:</b>	<b>\$334,200</b>	<b>\$451,244</b>	<b>\$358,994</b>	<b>\$358,994</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type

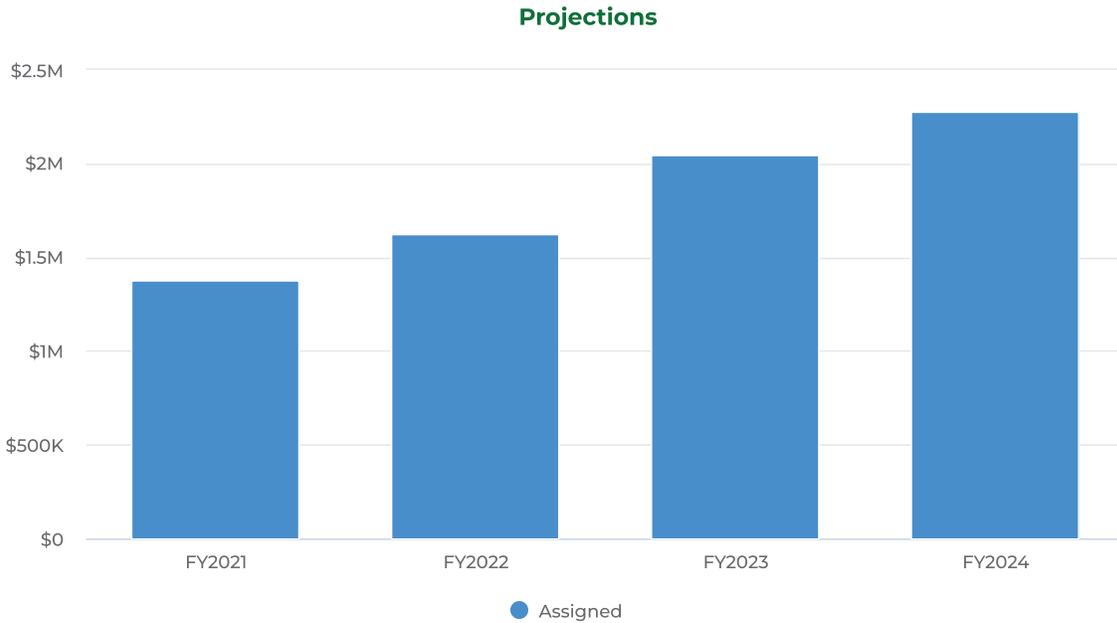


Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit. The Town did not budget any expenditures in this fund for FY25. Therefore, no FY25 budgeted expenditures are shown in the table.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Capital Expenditures					
Capital Expenditures	\$80,580	\$39,602	\$289,700	\$0	-100%
<b>Total Capital Expenditures:</b>	<b>\$80,580</b>	<b>\$39,602</b>	<b>\$289,700</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Expense Objects:</b>	<b>\$80,580</b>	<b>\$39,602</b>	<b>\$289,700</b>	<b>\$0</b>	<b>-100%</b>



# Fund Balance



Note: The FY24 amount shown below is a projection and does not represent the actual amount of fund balance. The actual amount will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Financial Summary	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	
Assigned	\$1,373,883	\$1,627,503	\$2,049,593	\$2,277,700	11.1%
<b>Total Fund Balance:</b>	<b>\$1,373,883</b>	<b>\$1,627,503</b>	<b>\$2,049,593</b>	<b>\$2,277,700</b>	<b>11.1%</b>

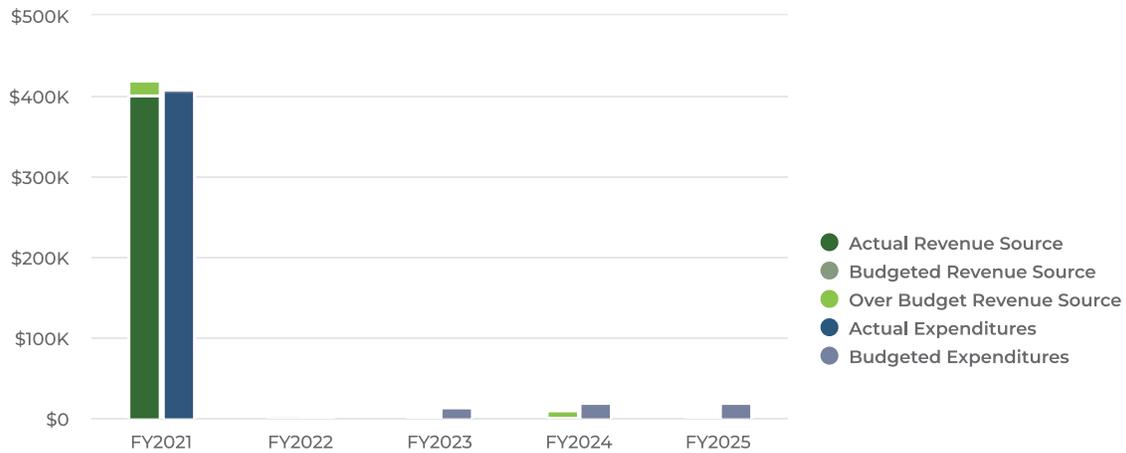


## Debt Service Funds

The Debt Service Funds provide for the payment of interest, principal, and related costs on General Obligation (GO) bonds (both the Town of Fountain Hills and the Eagle Mountain Community Facilities District) and Municipal Property Corporation (MPC) Revenue bonds.

### Summary

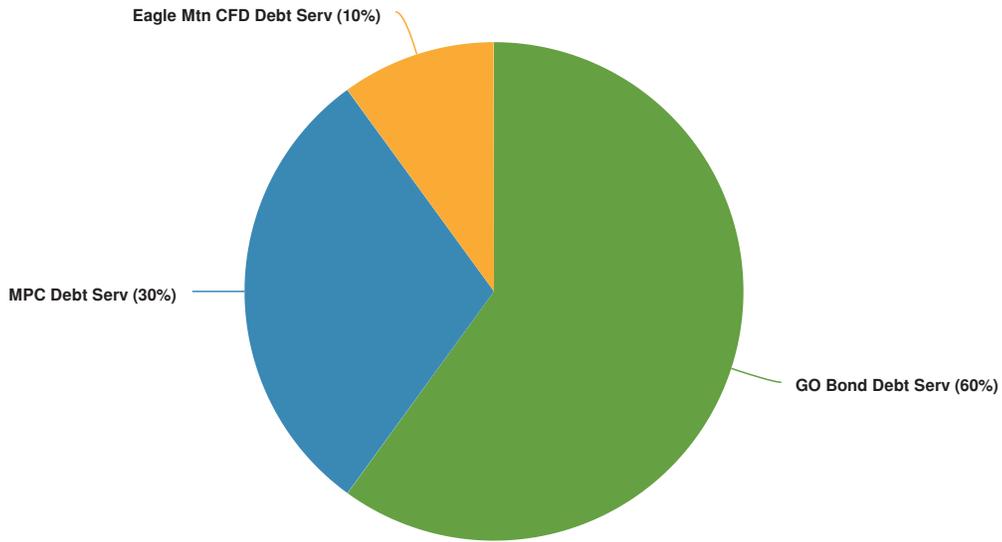
The Town of Fountain Hills is projecting \$1K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 3.0% or \$600 to \$20.36K in FY2025.



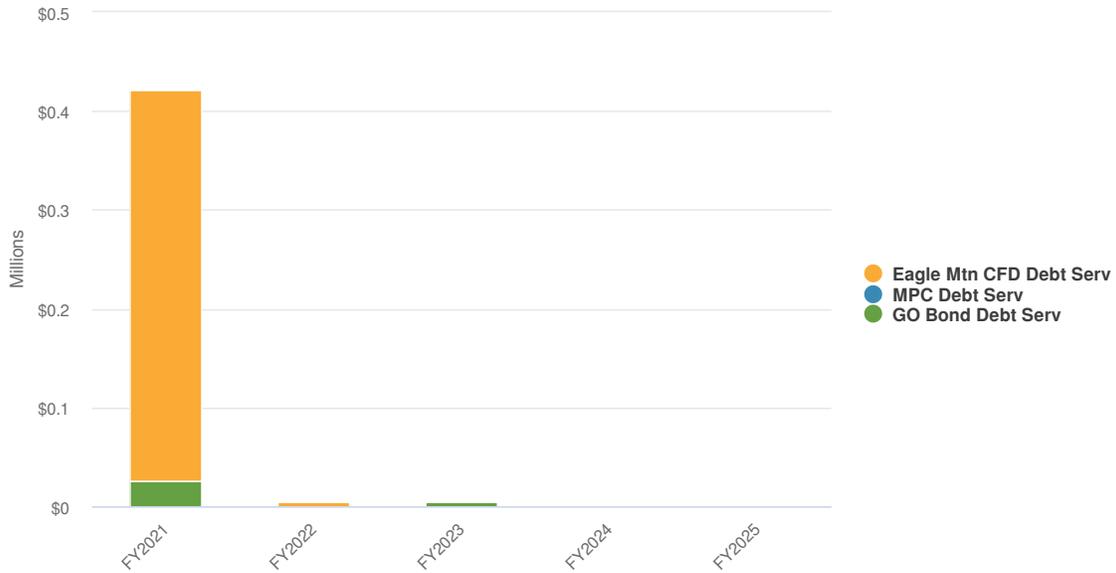
Note: The following pages provide summarized graphical information across all Special Revenue funds. Revenue and expenditure details are available in the Fund Summaries for each individual fund following this summary section.

# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

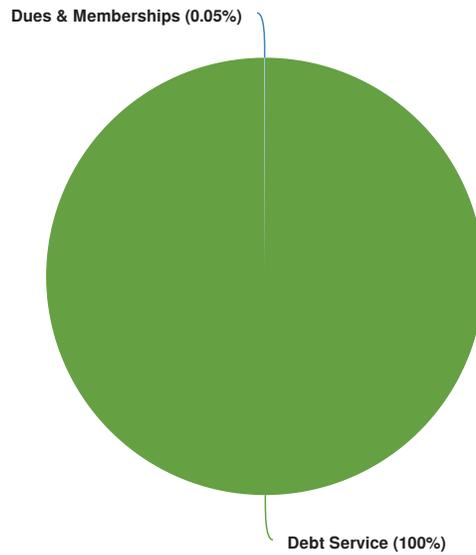
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
GO Bond Debt Serv	\$270	\$4,711	\$600	\$600	0%



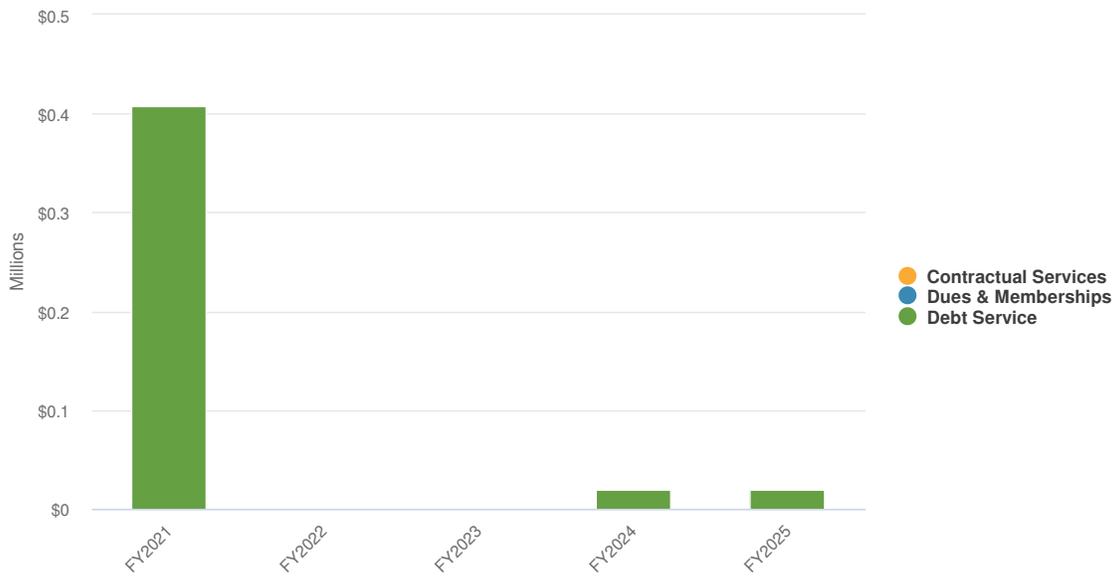
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Eagle Mtn CFD Debt Serv	\$4,900	\$710	\$100	\$100	0%
MPC Debt Serv	\$17	\$402	\$300	\$300	0%
<b>Total:</b>	<b>\$5,188</b>	<b>\$5,823</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Dues & Memberships	\$10	\$10	\$10	\$10	0%
Contractual Services	\$88	\$88	\$0	\$0	0%
Debt Service	\$500	\$0	\$19,750	\$20,350	3%
<b>Total Expense Objects:</b>	<b>\$598</b>	<b>\$98</b>	<b>\$19,760</b>	<b>\$20,360</b>	<b>3%</b>



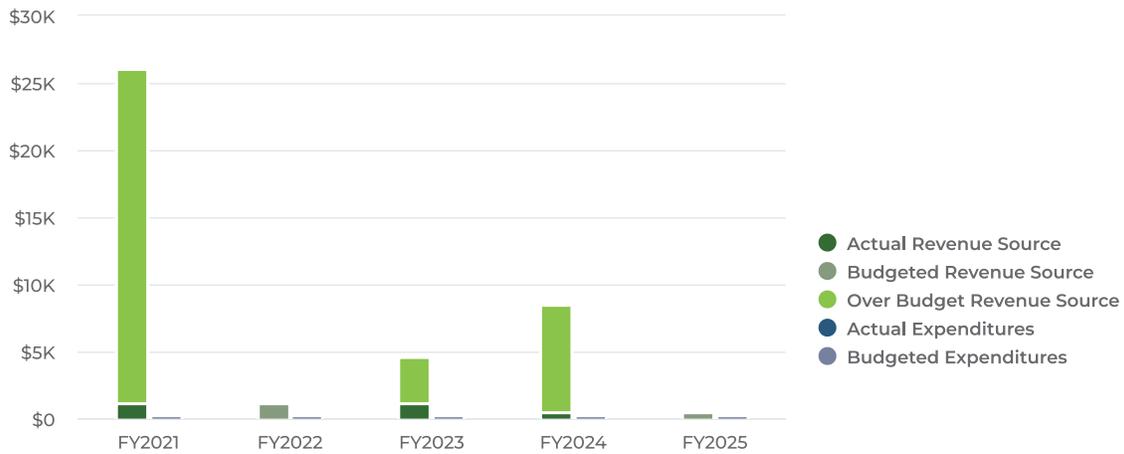
## GO Bond Debt Service Fund

Voter-approved General Obligation bonds issued by the Town are repaid by collecting a secondary property tax. This secondary property tax levy is based on the total amount required for the annual principal and interest payments (with adjustments for carry-forward and/or interest earnings, delinquencies, etc.) divided by the total assessed valuation for the Town of Fountain Hills.

Currently, the Town does not have any outstanding General Obligation bonds, and a town-wide secondary property tax is not required for fiscal year 2025.

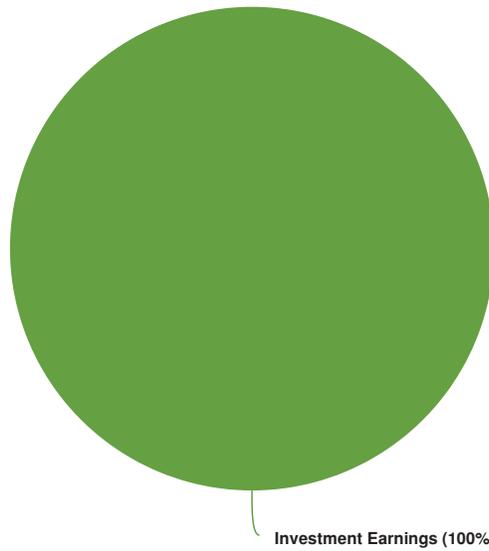
### Summary

The Town of Fountain Hills is projecting \$600 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$350 in FY2025.

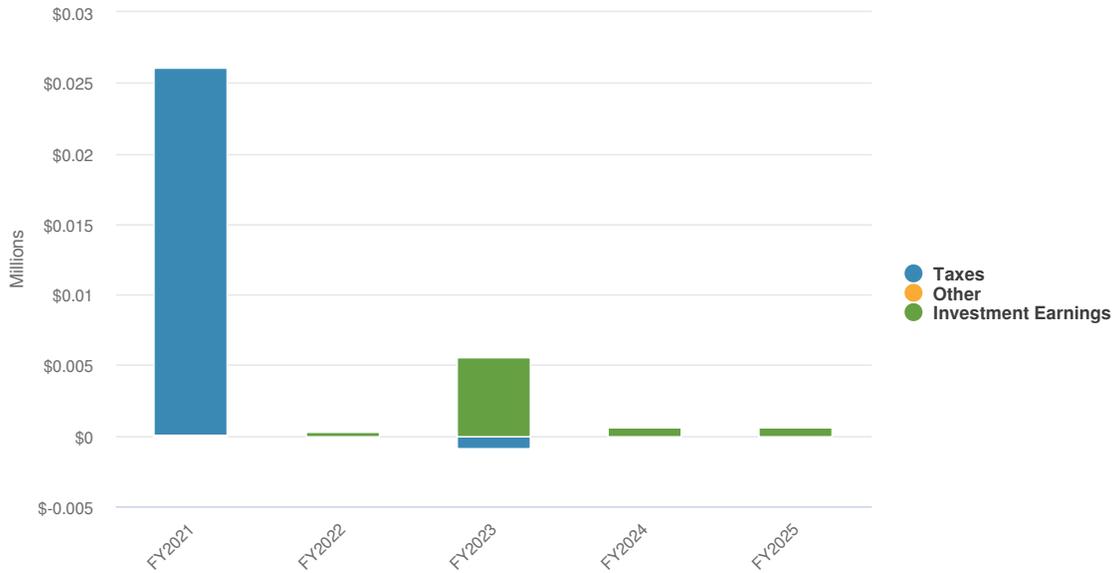


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

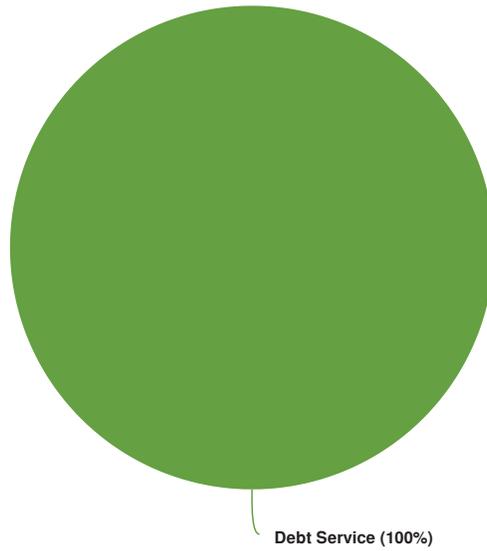
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					



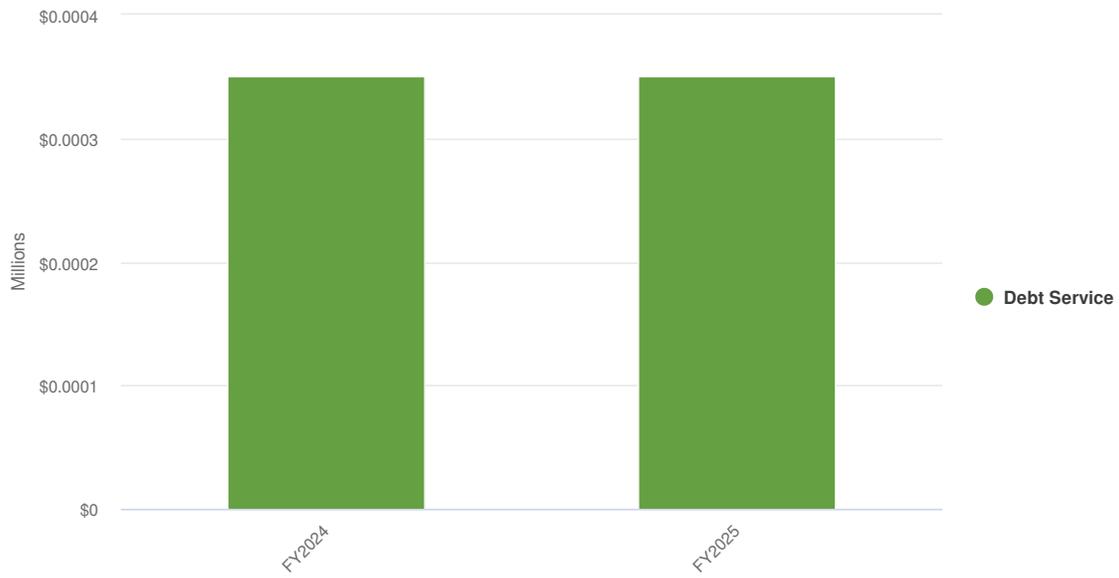
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Taxes	\$36	-\$870	\$0	\$0	0%
Other	\$0	\$38	\$0	\$0	0%
Investment Earnings	\$234	\$5,543	\$600	\$600	0%
<b>Total Revenue Source:</b>	<b>\$270</b>	<b>\$4,711</b>	<b>\$600</b>	<b>\$600</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type

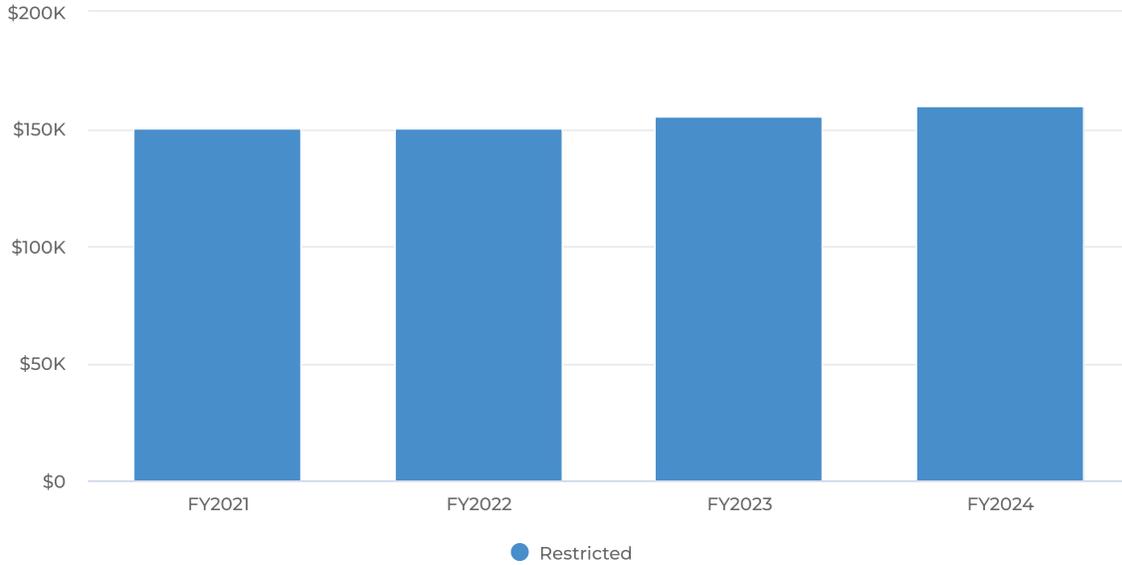


Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Debt Service					
Debt Service	\$0	\$0	\$350	\$350	0%
<b>Total Debt Service:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350</b>	<b>\$350</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350</b>	<b>\$350</b>	<b>0%</b>

# Fund Balance

## Projections



Note: The FY24 amount shown below is a projection and does not represent the actual amount of fund balance. The actual amount will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Financial Summary	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	
Restricted	\$150,292	\$150,562	\$155,273	\$160,155	3.1%
<b>Total Fund Balance:</b>	<b>\$150,292</b>	<b>\$150,562</b>	<b>\$155,273</b>	<b>\$160,155</b>	<b>3.1%</b>



## Eagle Mountain CFD Debt Service

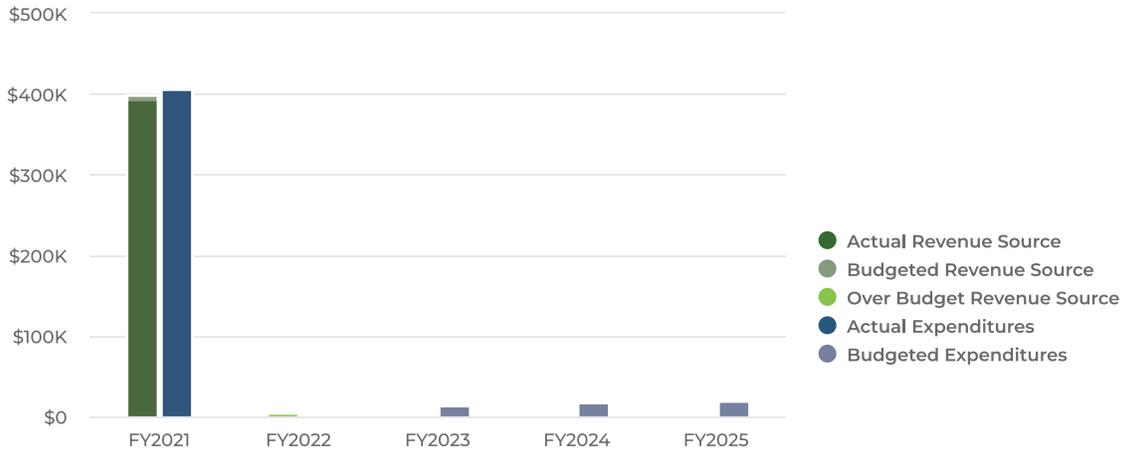
There have been four bond issues (issued as General Obligation bonds) that were approved for specific purposes:

- The first two CFD bond issues in 1996 (refunded in 2005) were to acquire certain public infrastructure benefiting the District, specifically a sewer project, a storm water conveyance system project, the Eagle Mountain Parkway Phase I project, and the Summer Hill Boulevard project.
- The third CFD bond issue, completed in 2005, refunded and defeased the two 1996 issues.
- The fourth issue refinanced the outstanding bonds in 2015 to reduce interest costs.

The Eagle Mountain Community Facilities District debt payments are levied on the property owners within the District. These obligations are paid by the property owners using secondary property taxes, less any credits, carry-forward and/or interest earnings and allowing for delinquencies. The final payment on the fourth issue was made on 7/1/2021. As a result, a secondary property tax will not be assessed for fiscal year 2025.

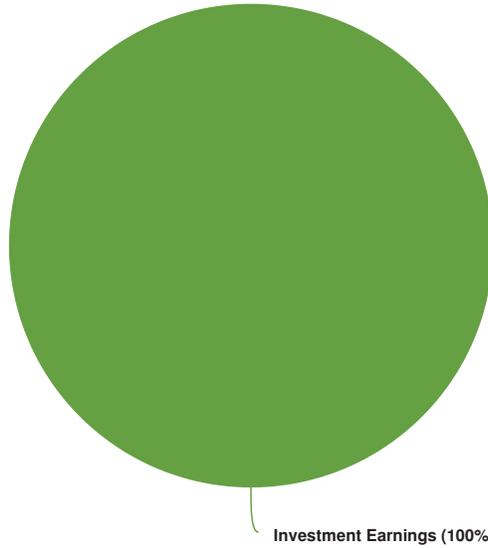
### Summary

The Town of Fountain Hills is projecting \$100 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 3.2% or \$600 to \$19.5K in FY2025.



# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

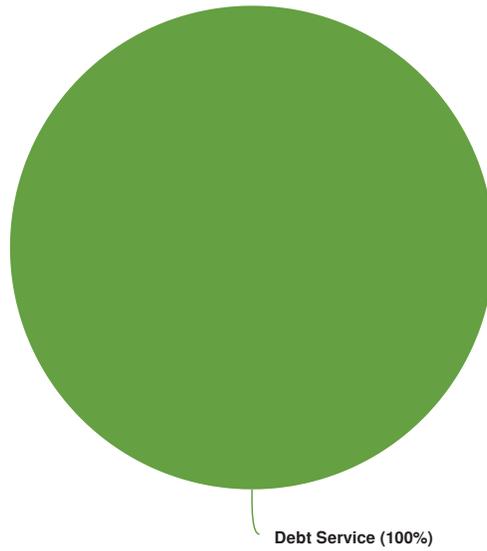
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					



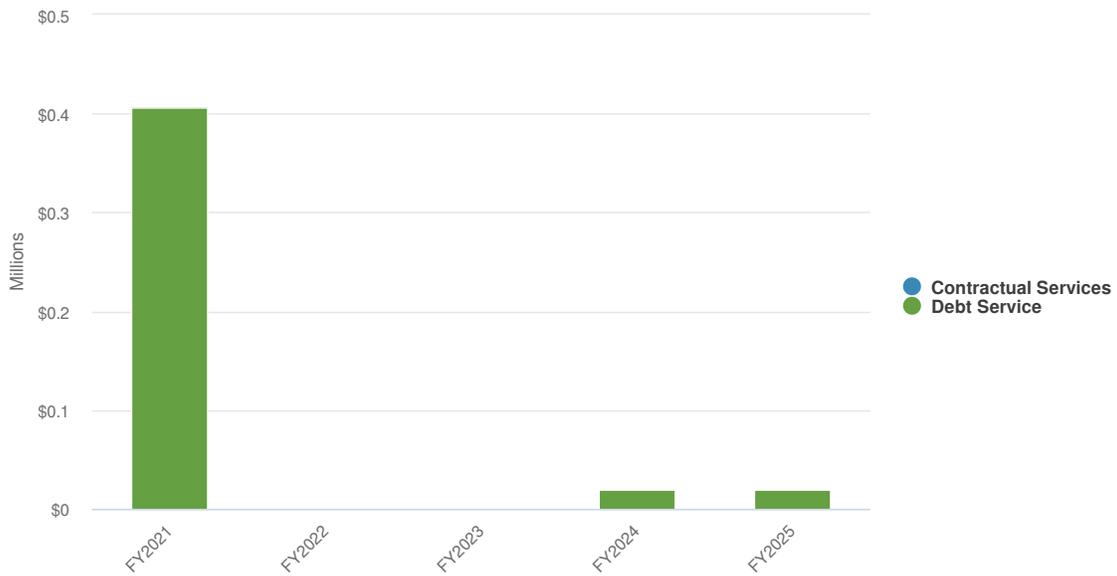
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Taxes	\$4,833	\$0	\$0	\$0	0%
Other	\$39	\$0	\$0	\$0	0%
Investment Earnings	\$28	\$710	\$100	\$100	0%
<b>Total Revenue Source:</b>	<b>\$4,900</b>	<b>\$710</b>	<b>\$100</b>	<b>\$100</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Contractual Services					
Contractual Services	\$88	\$88	\$0	\$0	0%
<b>Total Contractual Services:</b>	<b>\$88</b>	<b>\$88</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Debt Service					
Debt Service	\$500	\$0	\$18,900	\$19,500	3.2%
<b>Total Debt Service:</b>	<b>\$500</b>	<b>\$0</b>	<b>\$18,900</b>	<b>\$19,500</b>	<b>3.2%</b>
<b>Total Expense Objects:</b>	<b>\$588</b>	<b>\$88</b>	<b>\$18,900</b>	<b>\$19,500</b>	<b>3.2%</b>



# Fund Balance



Note: The FY24 amount shown below is a projection and does not represent the actual amount of fund balance. The actual amount will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Financial Summary	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	
Restricted	\$14,212	\$18,524	\$19,146	\$19,800	3.4%
<b>Total Fund Balance:</b>	<b>\$14,212</b>	<b>\$18,524</b>	<b>\$19,146</b>	<b>\$19,800</b>	<b>3.4%</b>

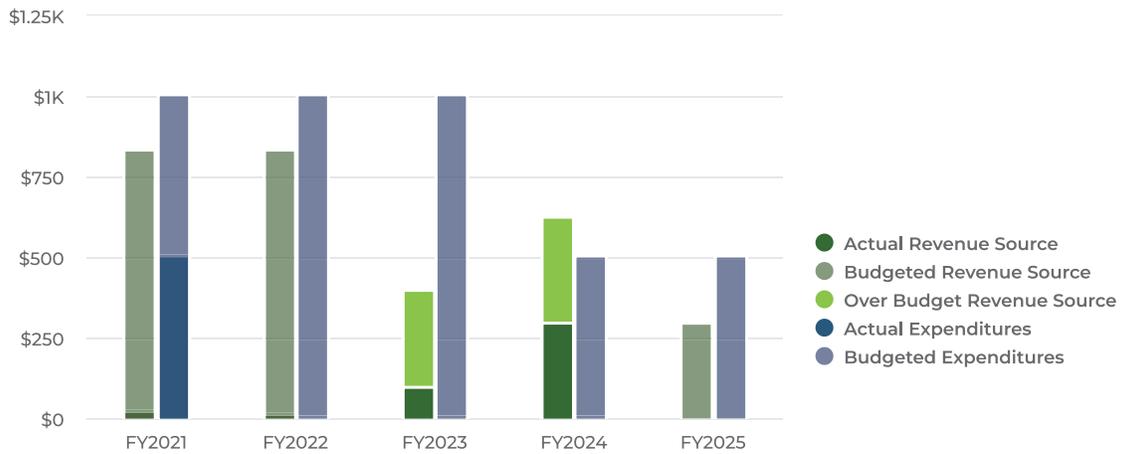


## MPC Debt Serv

One of the methods of funding major municipal projects is the use of a Municipal Property Corporation (MPC). The Town created the Fountain Hills Municipal Property Corporation and bonds were issued in 2000 and 2001 to build the Community Center and purchase a portion of the McDowell Mountain Preserve, respectively. In 2004, MPC bonds were used to construct Town Hall. While the bonds are outstanding, the MPC owns the land and buildings purchased with bond proceeds. Now that all the MPC bonds have been redeemed, ownership of the buildings and land have been transferred to the Town.

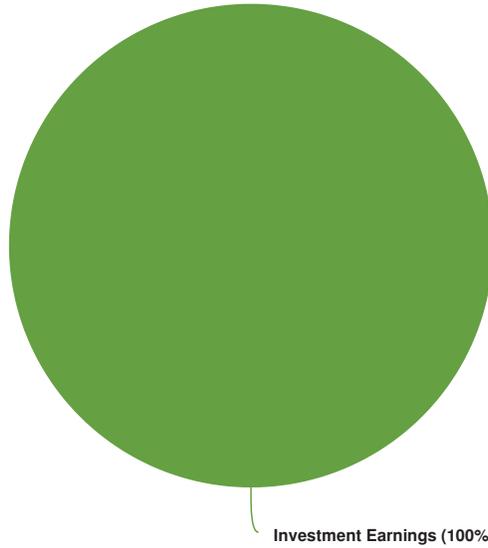
### Summary

The Town of Fountain Hills is projecting \$300 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$510 in FY2025.

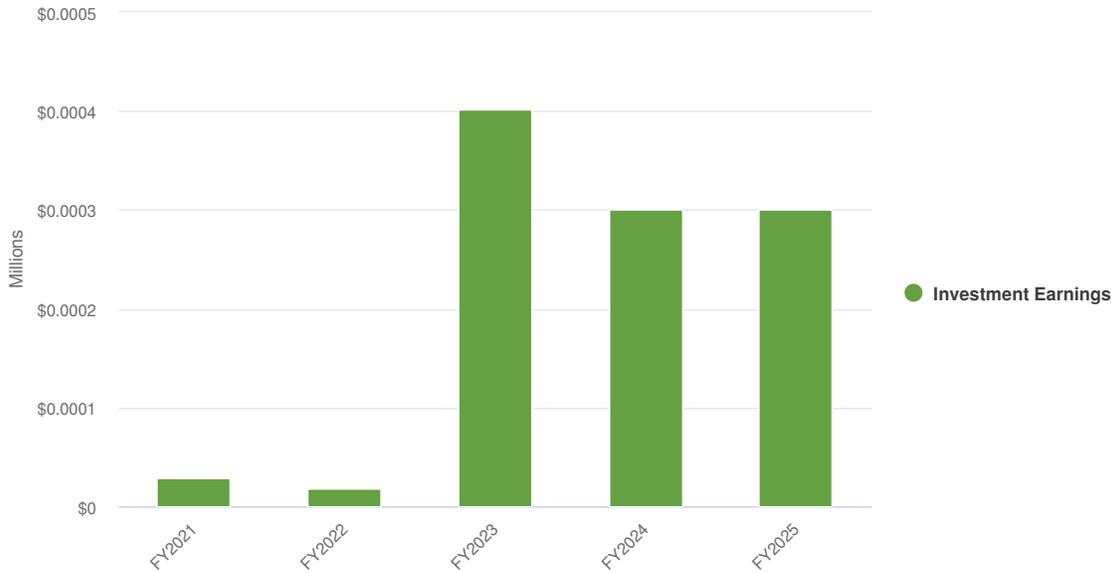


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

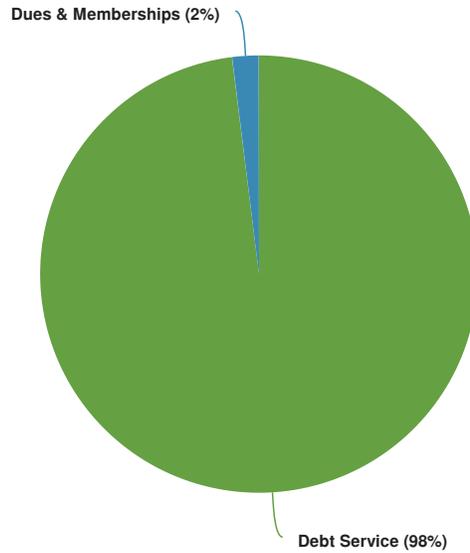
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					



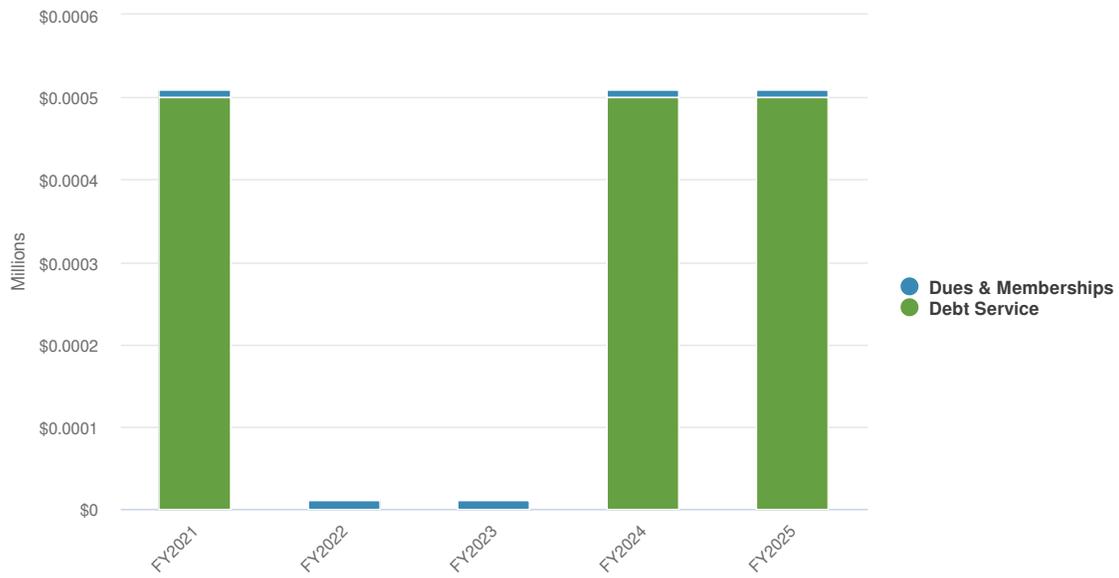
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Investment Earnings	\$17	\$402	\$300	\$300	0%
<b>Total Revenue Source:</b>	<b>\$17</b>	<b>\$402</b>	<b>\$300</b>	<b>\$300</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type

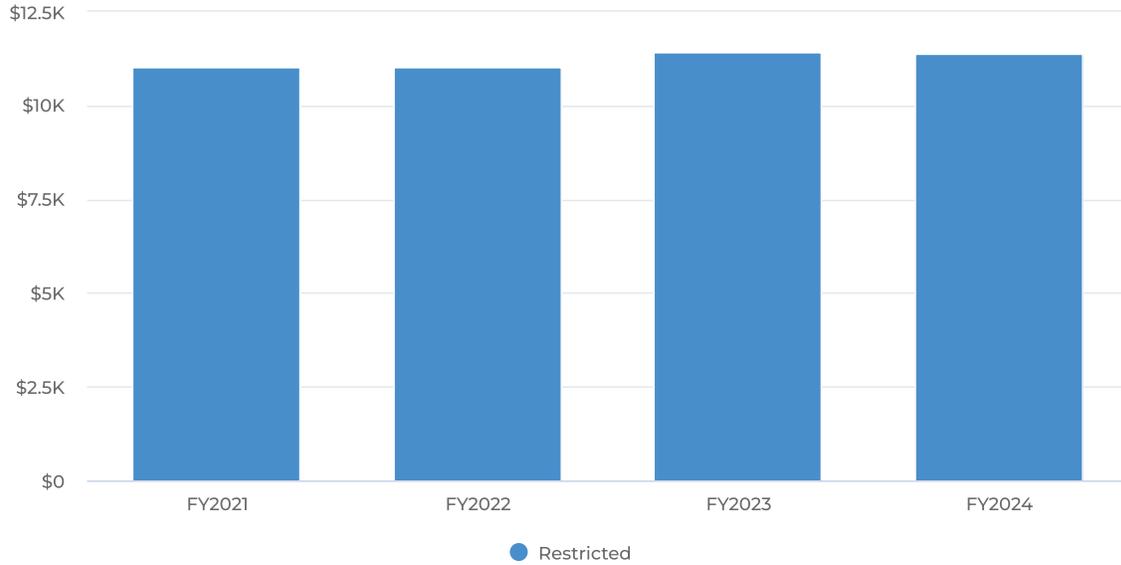


Note: All FY24 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Dues & Memberships					
Dues & Memberships	\$10	\$10	\$10	\$10	0%
<b>Total Dues &amp; Memberships:</b>	<b>\$10</b>	<b>\$10</b>	<b>\$10</b>	<b>\$10</b>	<b>0%</b>
Debt Service					
Debt Service	\$0	\$0	\$500	\$500	0%
<b>Total Debt Service:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$10</b>	<b>\$10</b>	<b>\$510</b>	<b>\$510</b>	<b>0%</b>

# Fund Balance

## Projections



Note: The FY24 amount shown below is a projection and does not represent the actual amount of fund balance. The actual amount will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Financial Summary	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	
Restricted	\$11,027	\$11,035	\$11,427	\$11,400	-0.2%
<b>Total Fund Balance:</b>	<b>\$11,027</b>	<b>\$11,035</b>	<b>\$11,427</b>	<b>\$11,400</b>	<b>-0.2%</b>

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# **FUNDING SOURCES**

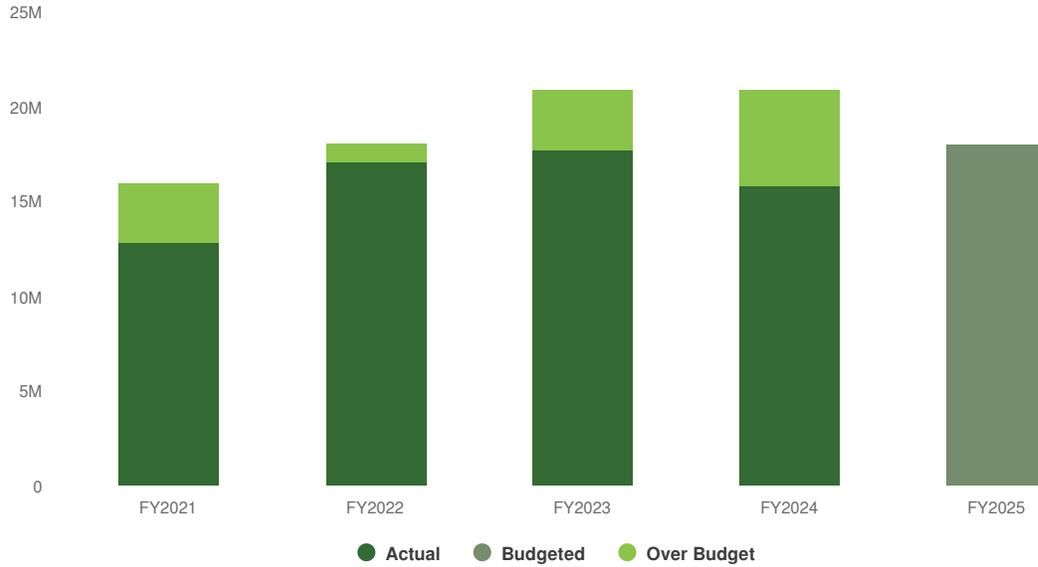
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# Transaction Privilege Tax (All Funds) Summary

**\$17,972,304** **\$2,145,338**  
(13.55% vs. prior year)

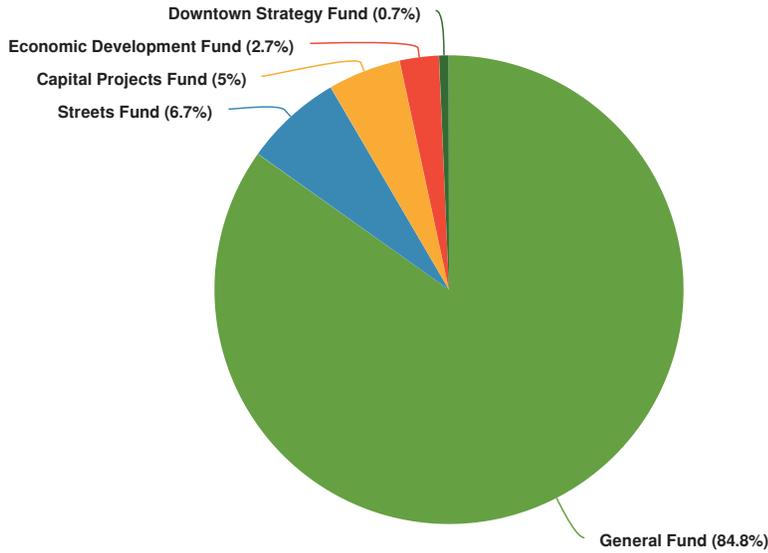
Transaction Privilege Tax (All Funds) Proposed and Historical Budget vs. Actual



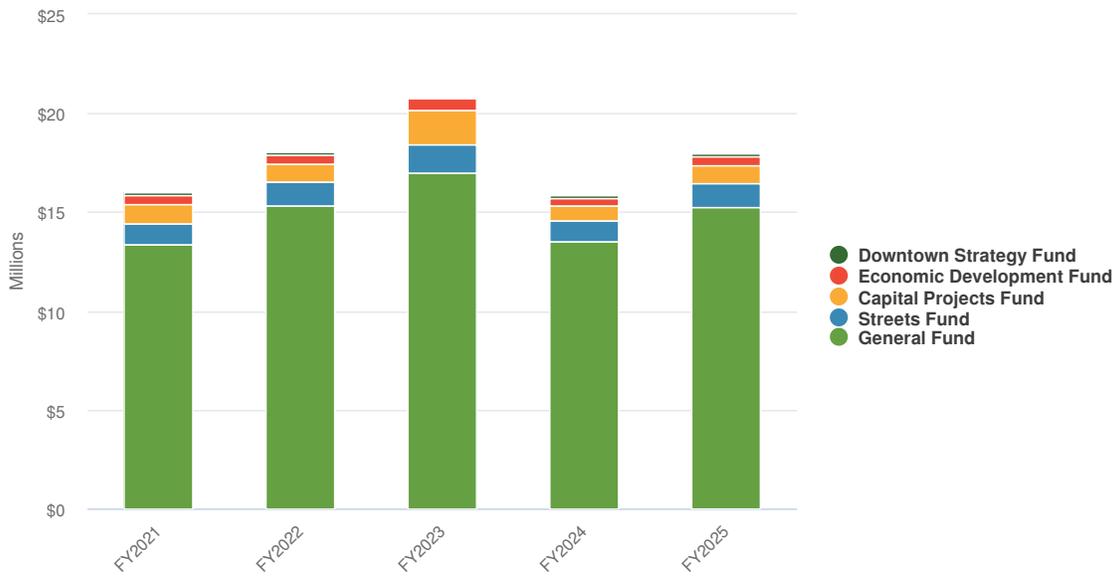
# Revenue by Fund

The Town tracks and analyzes Transaction Privilege Tax local sales tax revenues compared to projections throughout each fiscal year. The Finance Department tracks these data points to create annual trend analyses to project these revenues and modify projections as needed each fiscal year. Town Finance also reviews State Joint Legislative Budget updates each month to identify current and future trends to consider modifying projections.

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund		\$15,342,729	\$17,022,932	\$13,544,799	\$15,248,589	12.6%

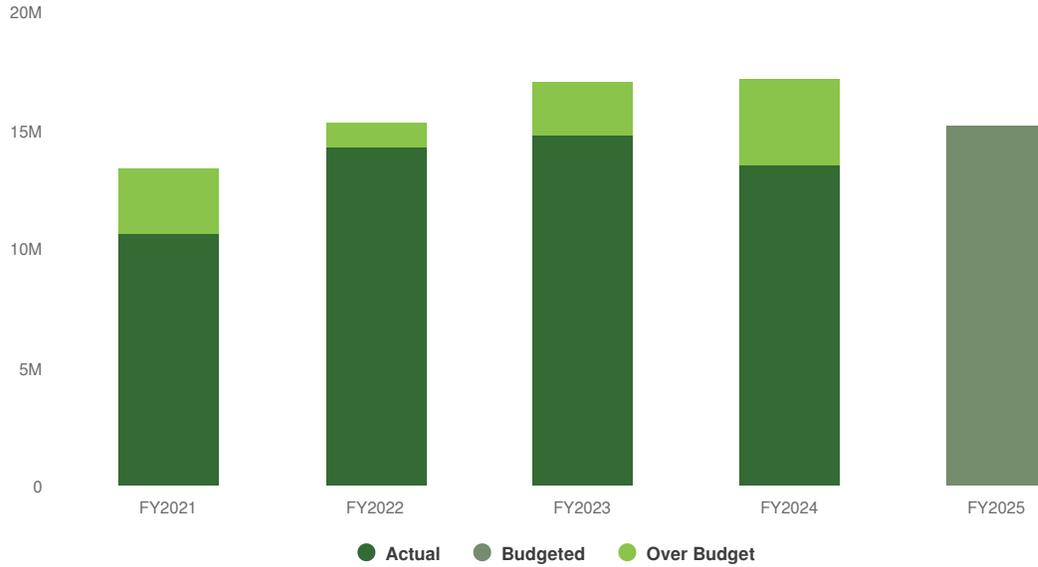


Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Projects Fund		\$890,062	\$1,724,626	\$685,240	\$904,856	32%
Streets Fund		\$1,217,983	\$1,419,744	\$1,064,618	\$1,212,573	13.9%
Downtown Strategy Fund		\$121,798	\$141,974	\$106,462	\$121,257	13.9%
Economic Development Fund		\$487,193	\$567,898	\$425,847	\$485,029	13.9%
<b>Total:</b>		<b>\$18,059,766</b>	<b>\$20,877,174</b>	<b>\$15,826,966</b>	<b>\$17,972,304</b>	<b>13.6%</b>

## TPT - General Fund Summary

\$15,248,589
\$1,703,790  
(12.58% vs. prior year)

TPT - General Fund Proposed and Historical Budget vs. Actual



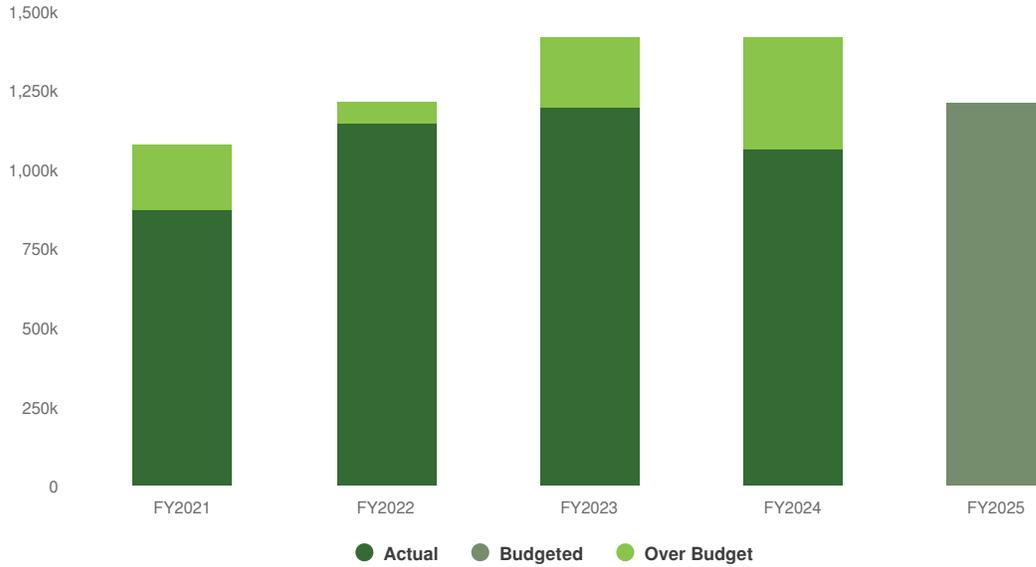
### Revenue by Fund

Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>General Fund</b>						
<b>Taxes</b>						
SALES TAX-LOCAL	FINAD	\$14,943,722	\$16,732,052	\$13,154,799	\$14,858,589	13%
FRANCHISE FEES	FINAD	\$399,007	\$290,880	\$390,000	\$390,000	0%
<b>Total Taxes:</b>		<b>\$15,342,729</b>	<b>\$17,022,932</b>	<b>\$13,544,799</b>	<b>\$15,248,589</b>	<b>12.6%</b>
<b>Total General Fund:</b>		<b>\$15,342,729</b>	<b>\$17,022,932</b>	<b>\$13,544,799</b>	<b>\$15,248,589</b>	<b>12.6%</b>

## TPT - Streets Fund Summary

\$1,212,573
\$147,955  
(13.90% vs. prior year)

TPT - Streets Fund Proposed and Historical Budget vs. Actual



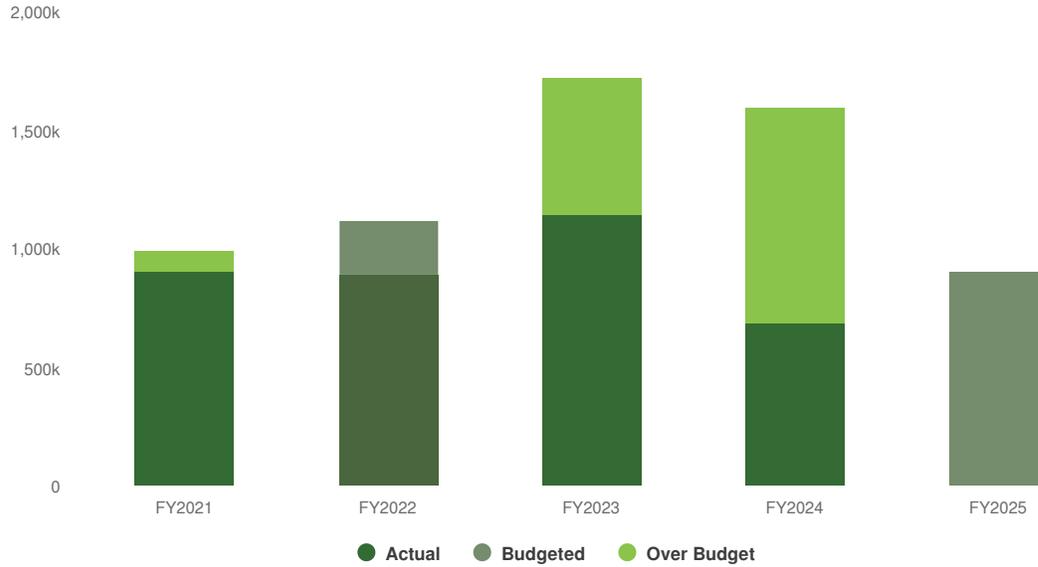
### Revenue by Fund

Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Streets Fund</b>						
<b>Taxes</b>						
SALES TAX-LOCAL	STPAVE	\$1,217,983	\$1,419,744	\$1,064,618	\$1,212,573	13.9%
<b>Total Taxes:</b>		<b>\$1,217,983</b>	<b>\$1,419,744</b>	<b>\$1,064,618</b>	<b>\$1,212,573</b>	<b>13.9%</b>
<b>Total Streets Fund:</b>		<b>\$1,217,983</b>	<b>\$1,419,744</b>	<b>\$1,064,618</b>	<b>\$1,212,573</b>	<b>13.9%</b>

## TPT - Capital Projects Fund Summary

**\$904,856** **\$219,616**  
 (32.05% vs. prior year)

### TPT - Capital Projects Fund Proposed and Historical Budget vs. Actual



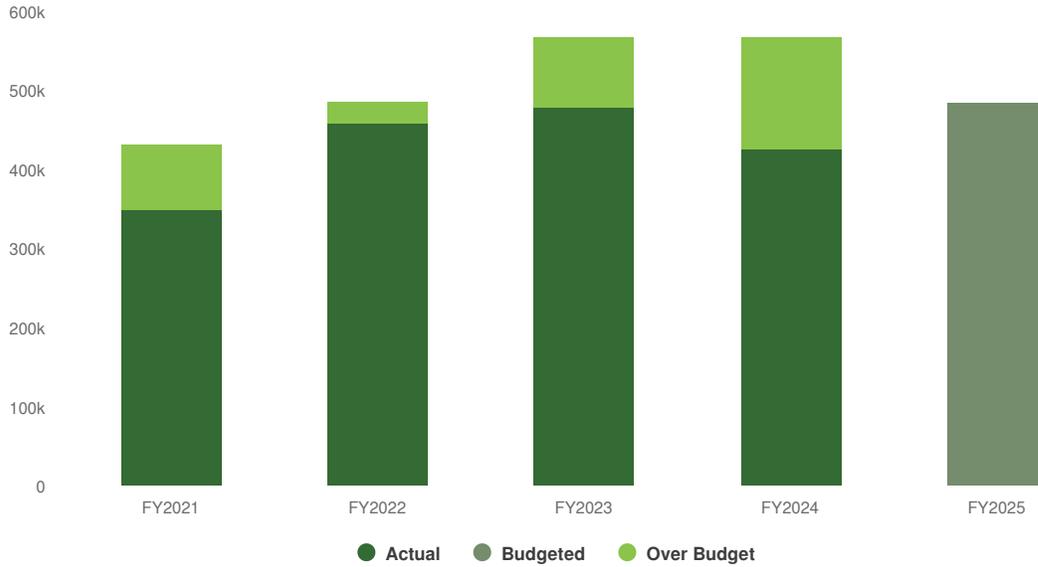
### Revenue by Fund

Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Capital Projects Fund</b>						
<b>Taxes</b>						
SALES TAX-LOCAL	CIPAD	\$890,062	\$1,724,626	\$685,240	\$904,856	32%
<b>Total Taxes:</b>		<b>\$890,062</b>	<b>\$1,724,626</b>	<b>\$685,240</b>	<b>\$904,856</b>	<b>32%</b>
<b>Total Capital Projects Fund:</b>		<b>\$890,062</b>	<b>\$1,724,626</b>	<b>\$685,240</b>	<b>\$904,856</b>	<b>32%</b>

# TPT - Economic Development Fund Summary

**\$485,029** **\$59,182**  
 (13.90% vs. prior year)

TPT - Economic Development Fund Proposed and Historical Budget vs. Actual



## Revenue by Fund

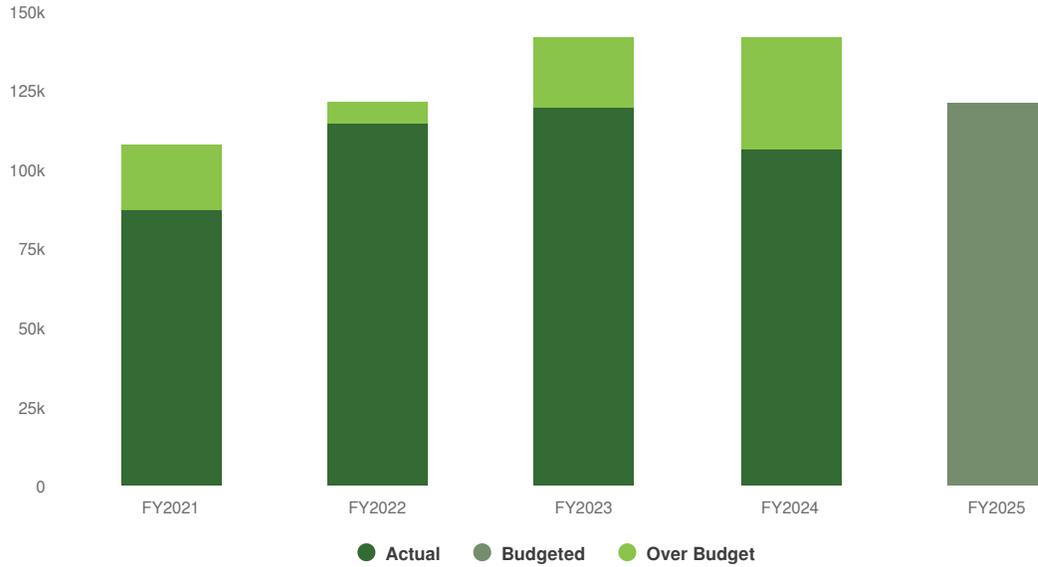
Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Economic Development Fund</b>						
<b>Taxes</b>						
SALES TAX-LOCAL	DEDAD	\$487,193	\$567,898	\$425,847	\$485,029	13.9%
<b>Total Taxes:</b>		<b>\$487,193</b>	<b>\$567,898</b>	<b>\$425,847</b>	<b>\$485,029</b>	<b>13.9%</b>
<b>Total Economic Development Fund:</b>		<b>\$487,193</b>	<b>\$567,898</b>	<b>\$425,847</b>	<b>\$485,029</b>	<b>13.9%</b>



# TPT - Downtown Strategy Fund Summary

**\$121,257** **\$14,795**  
 (13.90% vs. prior year)

TPT - Downtown Strategy Fund Proposed and Historical Budget vs. Actual



## Revenue by Fund

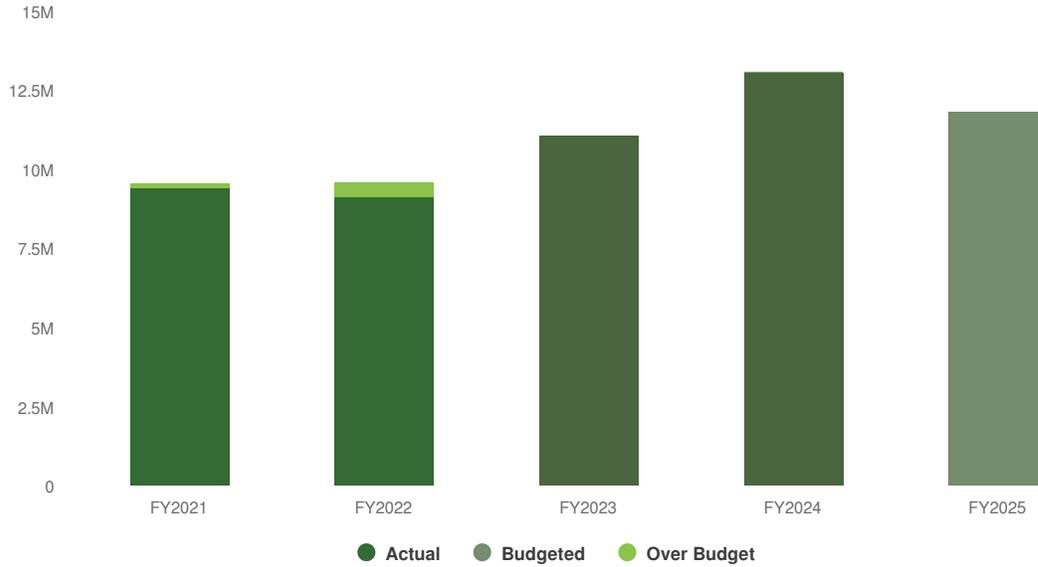
Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Downtown Strategy Fund</b>						
<b>Taxes</b>						
SALES TAX-LOCAL	DDAD	\$121,798	\$141,974	\$106,462	\$121,257	13.9%
<b>Total Taxes:</b>		<b>\$121,798</b>	<b>\$141,974</b>	<b>\$106,462</b>	<b>\$121,257</b>	<b>13.9%</b>
<b>Total Downtown Strategy Fund:</b>		<b>\$121,798</b>	<b>\$141,974</b>	<b>\$106,462</b>	<b>\$121,257</b>	<b>13.9%</b>



## State Shared Revenues (All Funds) Summary

\$11,824,596
-\$1,266,714  
(-9.68% vs. prior year)

### State Shared Revenues (All Funds) Proposed and Historical Budget vs. Actual



### Revenue by Fund

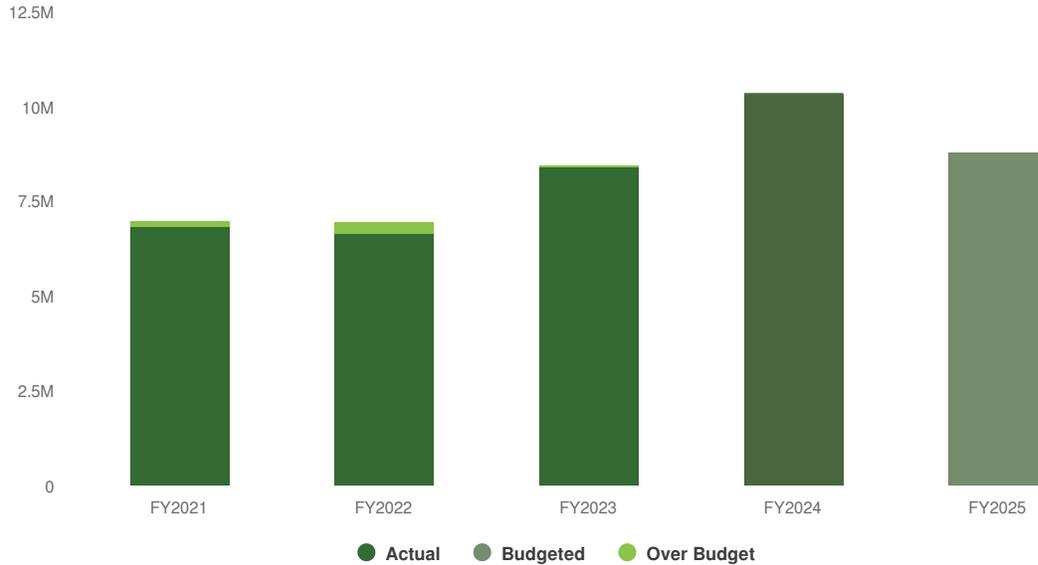
Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
Intergovernmental Revenue		\$6,946,834	\$8,456,527	\$10,387,730	\$8,785,604	-15.4%
<b>Total General Fund:</b>		<b>\$6,946,834</b>	<b>\$8,456,527</b>	<b>\$10,387,730</b>	<b>\$8,785,604</b>	<b>-15.4%</b>
Streets Fund						
Intergovernmental Revenue		\$2,681,119	\$2,606,929	\$2,703,580	\$3,038,992	12.4%
<b>Total Streets Fund:</b>		<b>\$2,681,119</b>	<b>\$2,606,929</b>	<b>\$2,703,580</b>	<b>\$3,038,992</b>	<b>12.4%</b>
<b>Total:</b>		<b>\$9,627,954</b>	<b>\$11,063,456</b>	<b>\$13,091,310</b>	<b>\$11,824,596</b>	<b>-9.7%</b>



# State Shared Revenues - General Fund Summary

**\$8,785,604** **-\$1,602,126**  
 (-15.42% vs. prior year)

## State Shared Revenues - General Fund Proposed and Historical Budget vs. Actual



The Town projects State Shared Revenues through a combination of sources. Specifically, Town Finance tracks these revenue trends by regularly reviewing State Legislative Budget reports and by receiving revenue projections from the League of Arizona Cities and Towns (League), a voluntary membership organization of the incorporated municipalities in Arizona. The League tracks State budget projections and actual revenues that affect actual State Shared Revenues, and provides preliminary and final estimates to the Town each fiscal year. Historically, the League's projections have proven accurate and reliable, and therefore, the Town uses these projections to complete our final budget projections.

## Revenue by Fund

\*The Town Council decided during the FY25 budget adoption that the Town would begin depositing 100% of Vehicle License Tax (VLT) revenues into the Streets Fund beginning in fiscal year 2025. The Town previously deposited 30% of these revenues into the General Fund. This change reduced General Fund revenues beginning with fiscal year 2025.

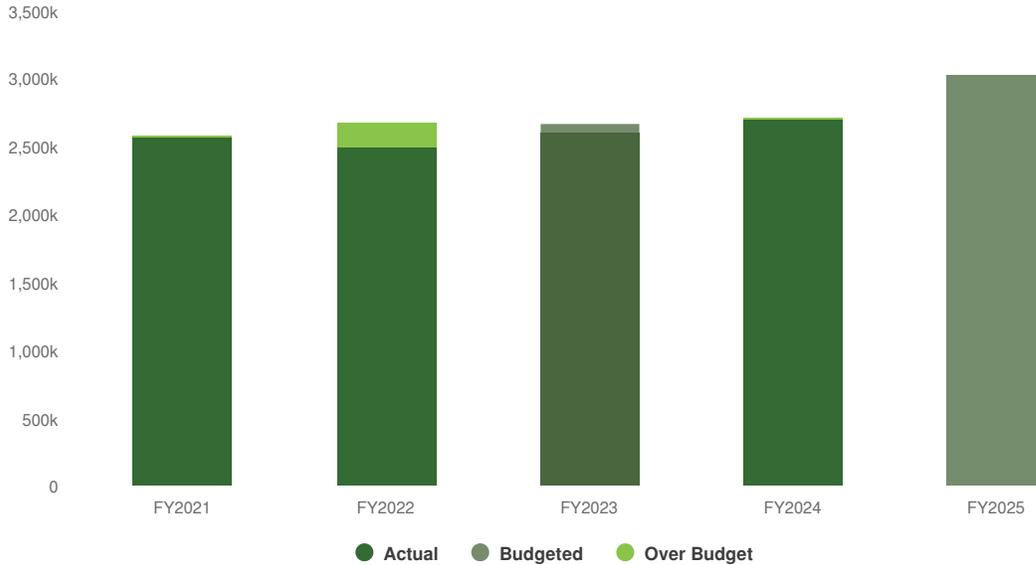
Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>General Fund</b>						
<b>Intergovernmental Revenue</b>						
SALES TAX-STATE	FINAD	\$3,375,138	\$3,520,947	\$3,585,690	\$3,628,998	1.2%
INCOME TAX-STATE	FINAD	\$3,165,886	\$4,518,501	\$6,387,448	\$5,108,090	-20%
VEHICLE LICENSE TAX	FINAD	\$354,030	\$354,673	\$366,076	\$0	-100%
FIRE INSURANCE PREM TAX	FDOP	\$51,781	\$62,406	\$48,516	\$48,516	0%
<b>Total Intergovernmental Revenue:</b>		<b>\$6,946,834</b>	<b>\$8,456,527</b>	<b>\$10,387,730</b>	<b>\$8,785,604</b>	<b>-15.4%</b>
<b>Total General Fund:</b>		<b>\$6,946,834</b>	<b>\$8,456,527</b>	<b>\$10,387,730</b>	<b>\$8,785,604</b>	<b>-15.4%</b>



# State Shared Revenue - Streets Fund Summary

**\$3,038,992** **\$335,412**  
 (12.41% vs. prior year)

## State Shared Revenue - Streets Fund Proposed and Historical Budget vs. Actual



The Town projects State Shared Revenues through a combination of sources. Specifically, Town Finance tracks these revenue trends by regularly reviewing State Legislative Budget reports and by receiving revenue projections from the League of Arizona Cities and Towns (League), a voluntary membership organization of the incorporated municipalities in Arizona. The League tracks State budget projections and actual revenues that affect actual State Shared Revenues, and provides preliminary and final estimates to the Town each fiscal year. Historically, the League's projections have proven accurate and reliable, and therefore, the Town uses these projections to complete our final budget projections.

## Revenue by Fund

\*The Town Council decided during the FY25 budget adoption that the Town would begin depositing 100% of Vehicle License Tax (VLT) revenues into the Streets Fund beginning in fiscal year 2025. The Town previously deposited 30% of these revenues into the General Fund.

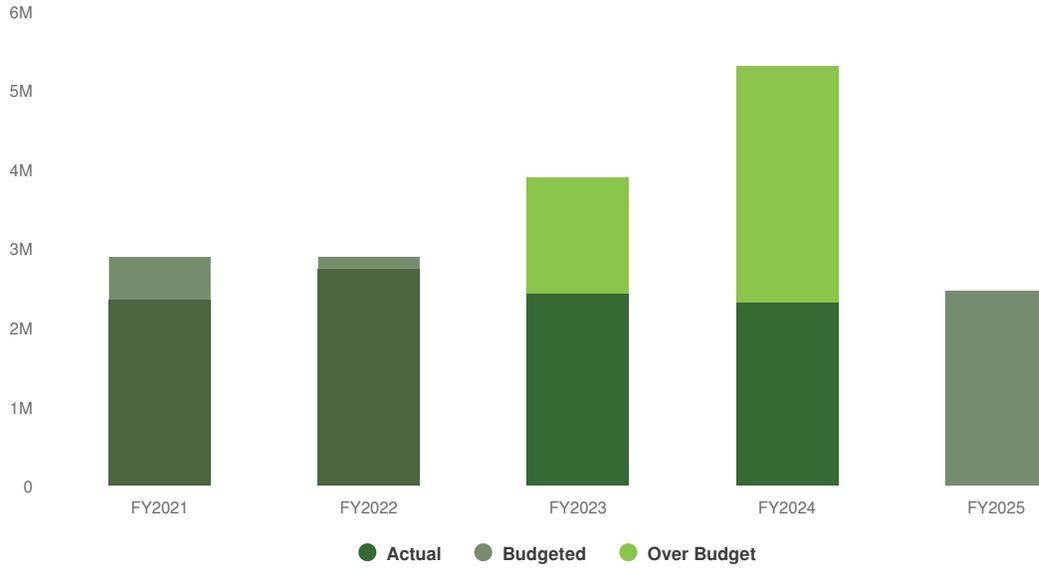
Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Streets Fund</b>						
<b>Intergovernmental Revenue</b>						
VEHICLE LICENSE TAX	STPAVE	\$826,070	\$827,570	\$854,176	\$1,215,914	42.3%
HIGHWAY USERS TAX	STPAVE	\$1,855,049	\$1,779,359	\$1,849,404	\$1,823,078	-1.4%
<b>Total Intergovernmental Revenue:</b>		<b>\$2,681,119</b>	<b>\$2,606,929</b>	<b>\$2,703,580</b>	<b>\$3,038,992</b>	<b>12.4%</b>
<b>Total Streets Fund:</b>		<b>\$2,681,119</b>	<b>\$2,606,929</b>	<b>\$2,703,580</b>	<b>\$3,038,992</b>	<b>12.4%</b>



## Other Revenues (All Funds) Summary

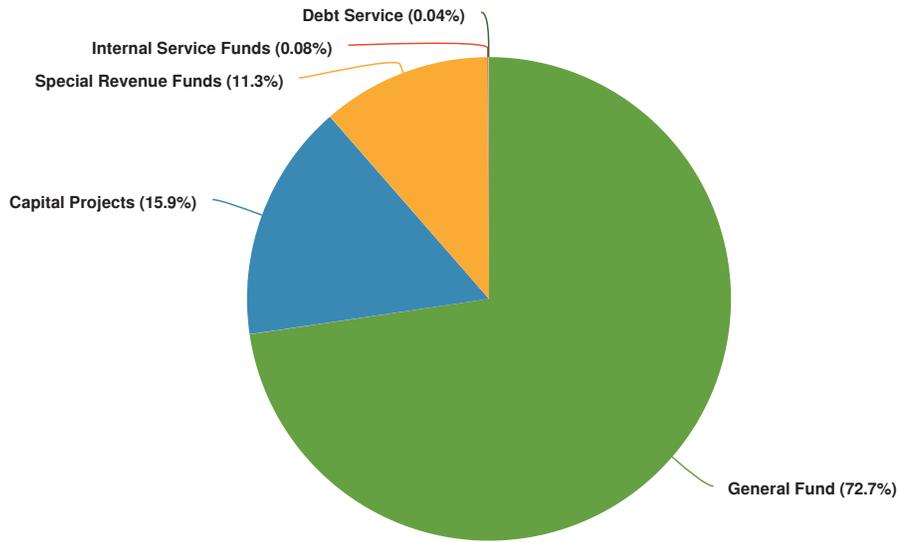
**\$2,464,205** **\$137,347**  
(5.90% vs. prior year)

### Other Revenues (All Funds) Proposed and Historical Budget vs. Actual



# Revenue by Fund

## 2025 Revenue by Fund



Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund		\$2,322,416	\$2,595,091	\$1,653,276	\$1,790,623	8.3%
<b>Total General Fund:</b>		<b>\$2,322,416</b>	<b>\$2,595,091</b>	<b>\$1,653,276</b>	<b>\$1,790,623</b>	<b>8.3%</b>
Debt Service						
GO Bond Debt Serv		\$234	\$5,581	\$600	\$600	0%
Eagle Mtn CFD Debt Serv		\$67	\$710	\$100	\$100	0%
MPC Debt Serv		\$17	\$402	\$300	\$300	0%
<b>Total Debt Service:</b>		<b>\$319</b>	<b>\$6,694</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
Capital Projects						
Capital Projects Fund		-\$143,089	\$132,253	\$10,000	\$10,000	0%
Fire/EMS Dev Fee		\$28,624	\$30,676	\$13,780	\$13,780	0%
Streets Dev Fee		\$258,734	\$206,286	\$201,740	\$201,740	0%
Park/Rec Dev Fee		\$310,687	\$222,998	\$167,030	\$167,030	0%
<b>Total Capital Projects:</b>		<b>\$454,956</b>	<b>\$592,213</b>	<b>\$392,550</b>	<b>\$392,550</b>	<b>0%</b>
Special Revenue Funds						
Streets Fund		\$29,377	\$234,545	\$141,000	\$141,000	0%
Downtown Strategy Fund		-\$6,619	\$19,980	\$600	\$600	0%
Economic Development Fund		\$6,504	\$20,246	\$240	\$240	0%
Tourism Fund		\$1,551	\$8,651	\$180	\$180	0%



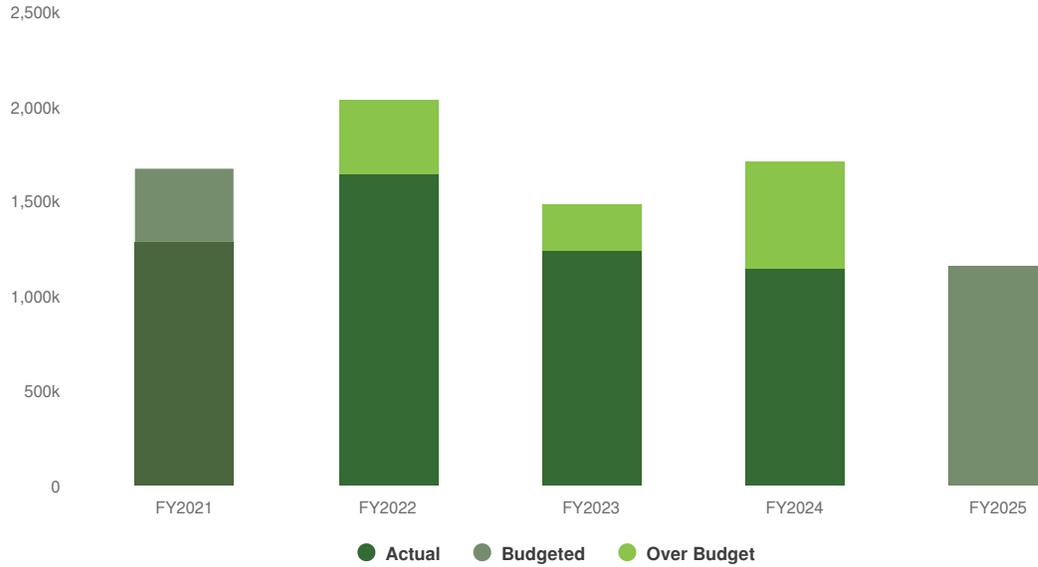
Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Special Revenue Fund		\$1,296	\$95,043	\$0	\$0	0%
Public Art Fund		\$110	\$19,699	\$100,240	\$100,240	0%
Court Enhancement Fund		\$26,748	\$28,696	\$33,300	\$33,300	0%
Environmental Fund		\$12,340	\$21,942	\$2,400	\$2,400	0%
Cottonwoods Maint Dist		\$20	\$555	\$72	\$72	0%
<b>Total Special Revenue Funds:</b>		<b>\$71,328</b>	<b>\$449,357</b>	<b>\$278,032</b>	<b>\$278,032</b>	<b>0%</b>
Internal Service Funds						
Facilities Reserve Fund		-\$106,915	\$140,114	\$1,000	\$1,000	0%
Technology Repl Fund		\$1,908	\$5,372	\$0	\$0	0%
Vehicle/Equip Repl Fund		\$2,604	\$111,440	\$1,000	\$1,000	0%
<b>Total Internal Service Funds:</b>		<b>-\$102,404</b>	<b>\$256,926</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>0%</b>
<b>Total:</b>		<b>\$2,746,615</b>	<b>\$3,900,280</b>	<b>\$2,326,858</b>	<b>\$2,464,205</b>	<b>5.9%</b>



## Other Revenues - Licenses & Permits Summary

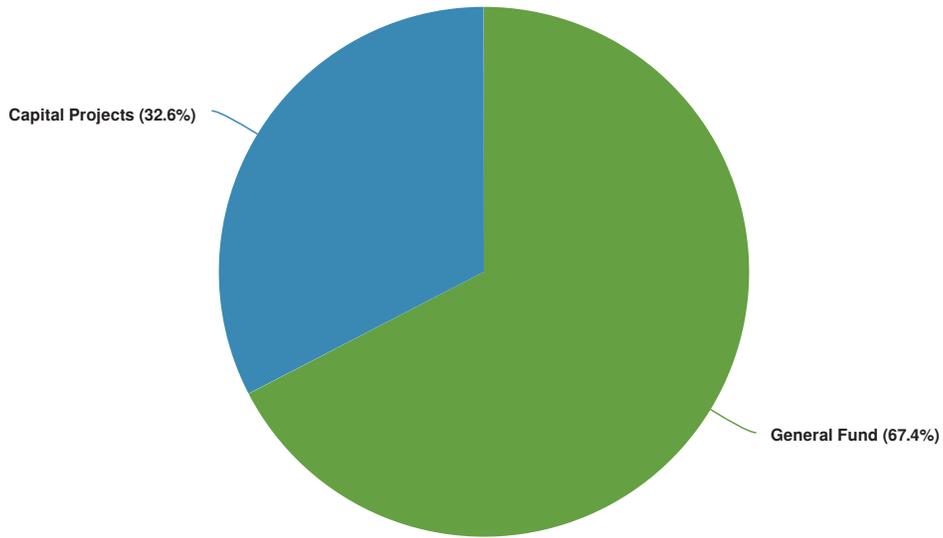
**\$1,164,055** **\$14,297**  
(1.24% vs. prior year)

### Other Revenues - Licenses & Permits Proposed and Historical Budget vs. Actual

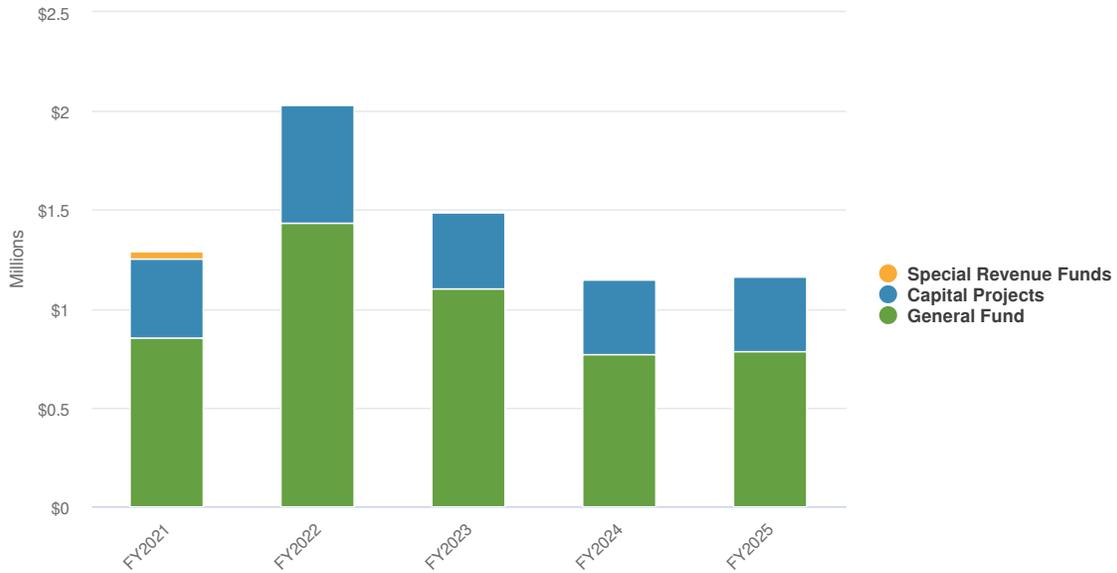


# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund		\$1,433,168	\$1,103,367	\$770,208	\$784,505	1.9%
<b>Total General Fund:</b>		<b>\$1,433,168</b>	<b>\$1,103,367</b>	<b>\$770,208</b>	<b>\$784,505</b>	<b>1.9%</b>



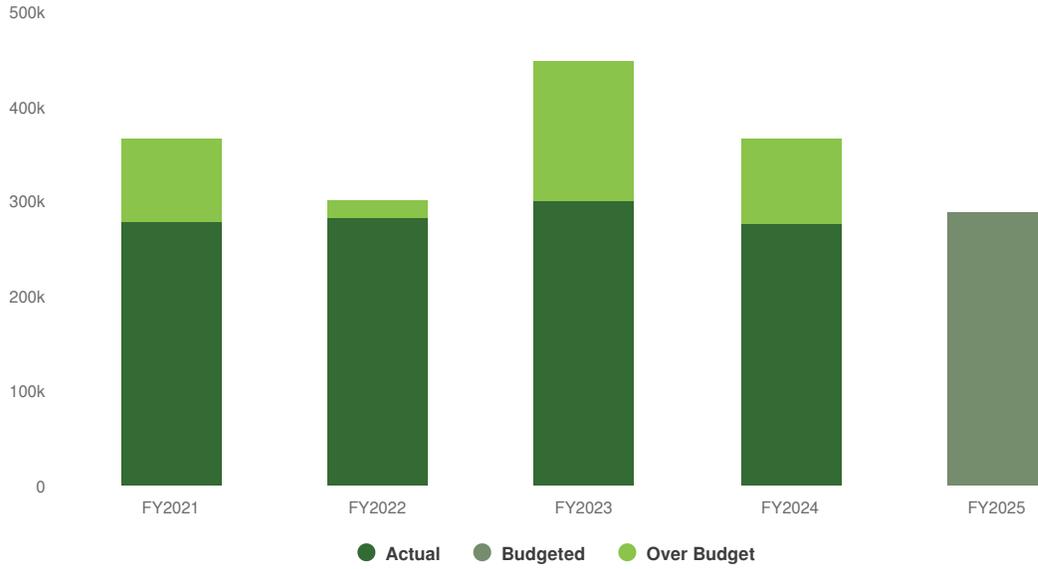
Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Projects						
Fire/EMS Dev Fee		\$28,025	\$16,027	\$12,780	\$12,780	0%
Streets Dev Fee		\$258,274	\$190,125	\$200,740	\$200,740	0%
Park/Rec Dev Fee		\$308,862	\$174,811	\$166,030	\$166,030	0%
<b>Total Capital Projects:</b>		<b>\$595,161</b>	<b>\$380,962</b>	<b>\$379,550</b>	<b>\$379,550</b>	<b>0%</b>
Special Revenue Funds						
Environmental Fund		\$11,750	\$2,556	\$0	\$0	0%
<b>Total Special Revenue Funds:</b>		<b>\$11,750</b>	<b>\$2,556</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total:</b>		<b>\$2,040,079</b>	<b>\$1,486,885</b>	<b>\$1,149,758</b>	<b>\$1,164,055</b>	<b>1.2%</b>



## Other Revenues - Leases & Rents Summary

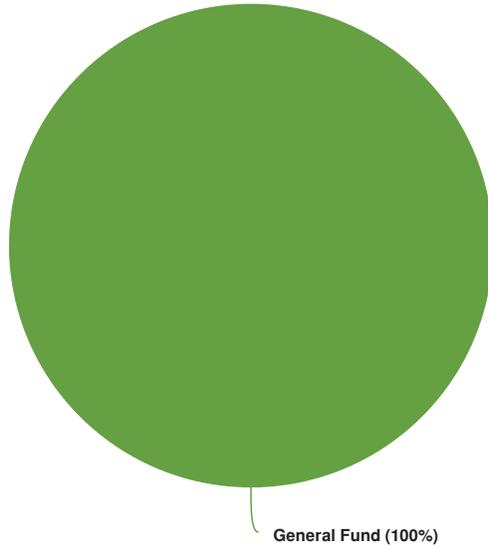
**\$289,278** **\$12,000**  
(4.33% vs. prior year)

Other Revenues - Leases & Rents Proposed and Historical Budget vs. Actual

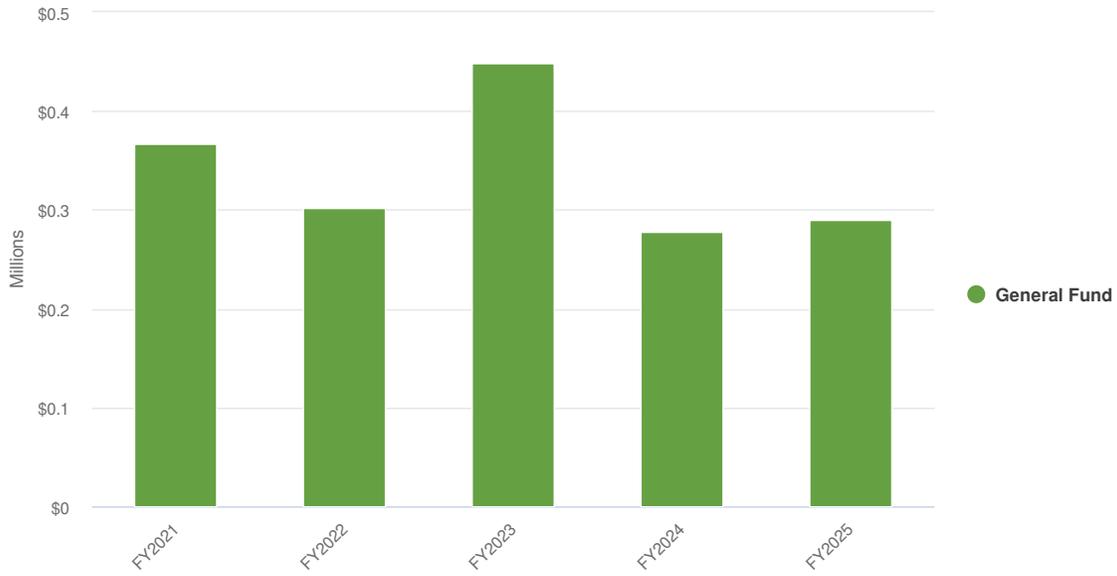


# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund						
Leases & Rents		\$301,890	\$448,897	\$277,278	\$289,278	4.3%
<b>Total General Fund:</b>		<b>\$301,890</b>	<b>\$448,897</b>	<b>\$277,278</b>	<b>\$289,278</b>	<b>4.3%</b>



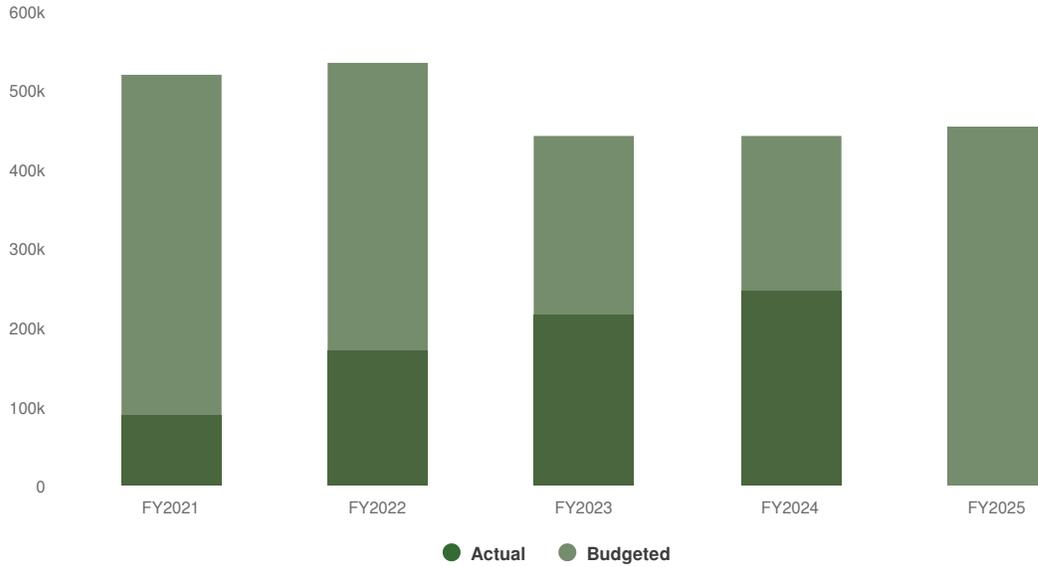
Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total General Fund:</b>		\$301,890	\$448,897	\$277,278	\$289,278	4.3%



## Other Revenues - Charges for Services Summary

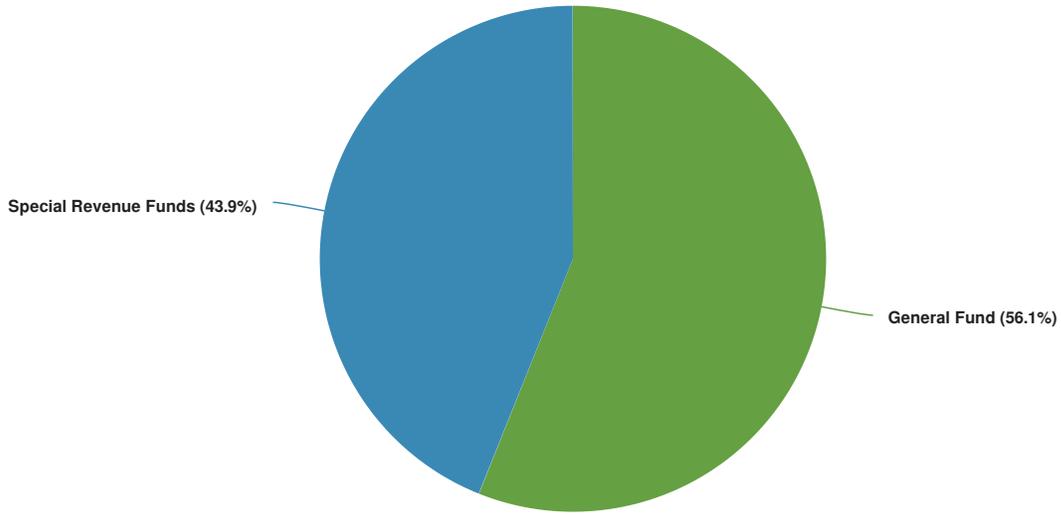
**\$455,265** **\$11,050**  
(2.49% vs. prior year)

### Other Revenues - Charges for Services Proposed and Historical Budget vs. Actual

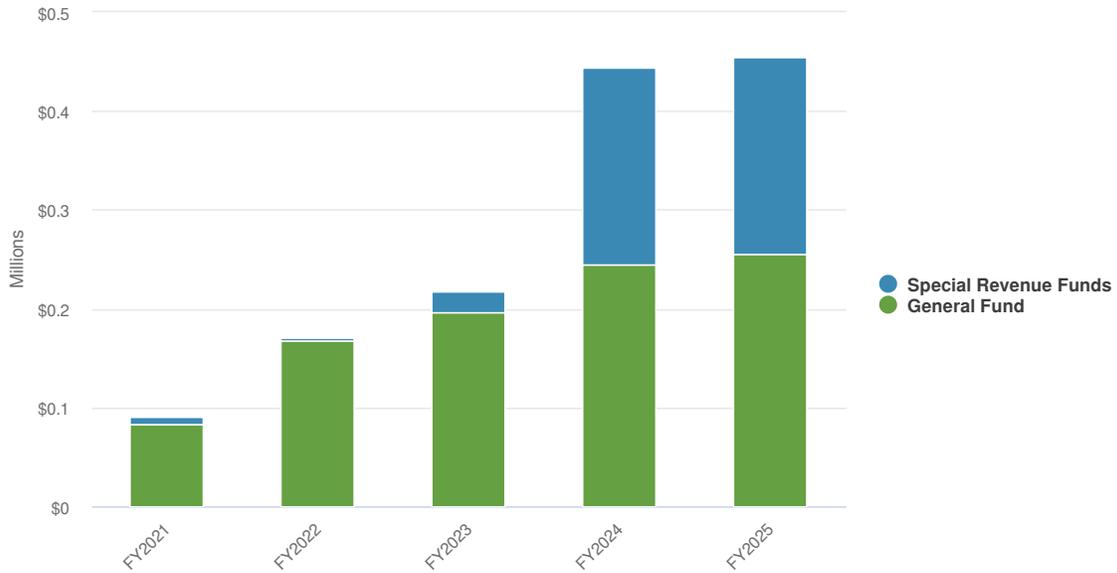


# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund						
Charges For Services		\$167,478	\$196,580	\$244,215	\$255,265	4.5%
<b>Total General Fund:</b>		<b>\$167,478</b>	<b>\$196,580</b>	<b>\$244,215</b>	<b>\$255,265</b>	<b>4.5%</b>

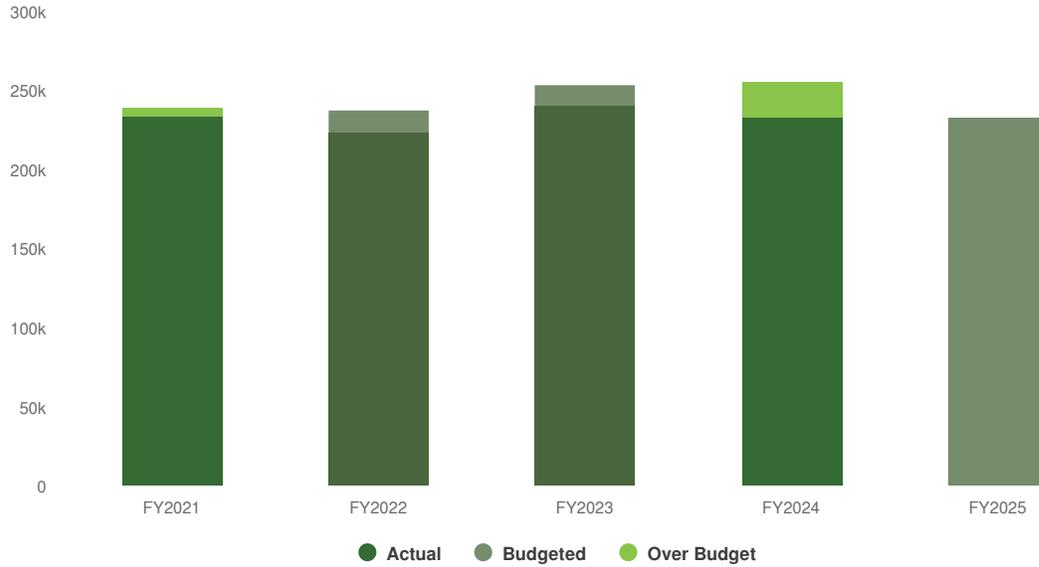
Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total General Fund:</b>		<b>\$167,478</b>	<b>\$196,580</b>	<b>\$244,215</b>	<b>\$255,265</b>	<b>4.5%</b>
Special Revenue Funds						
Streets Fund						
Charges For Services		\$3,542	\$4,139	\$100,000	\$100,000	0%
<b>Total Streets Fund:</b>		<b>\$3,542</b>	<b>\$4,139</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0%</b>
Public Art Fund						
Charges For Services		\$0	\$16,193	\$100,000	\$100,000	0%
<b>Total Public Art Fund:</b>		<b>\$0</b>	<b>\$16,193</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0%</b>
<b>Total Special Revenue Funds:</b>		<b>\$3,542</b>	<b>\$20,332</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>0%</b>
<b>Total:</b>		<b>\$171,020</b>	<b>\$216,912</b>	<b>\$444,215</b>	<b>\$455,265</b>	<b>2.5%</b>



## Other Revenues - Fines & Forfeitures Summary

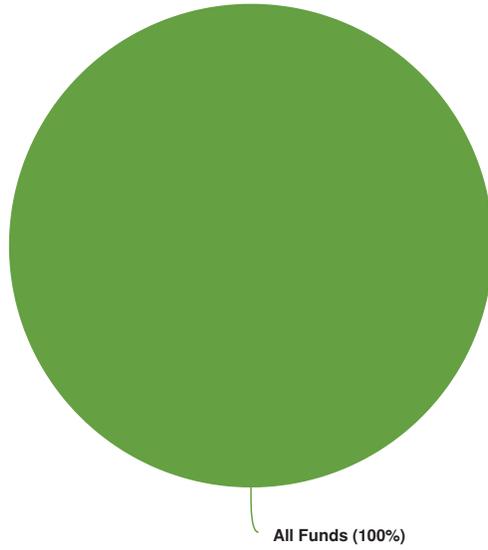
**\$233,000** **\$0**  
(0.00% vs. prior year)

### Other Revenues - Fines & Forfeitures Proposed and Historical Budget vs. Actual

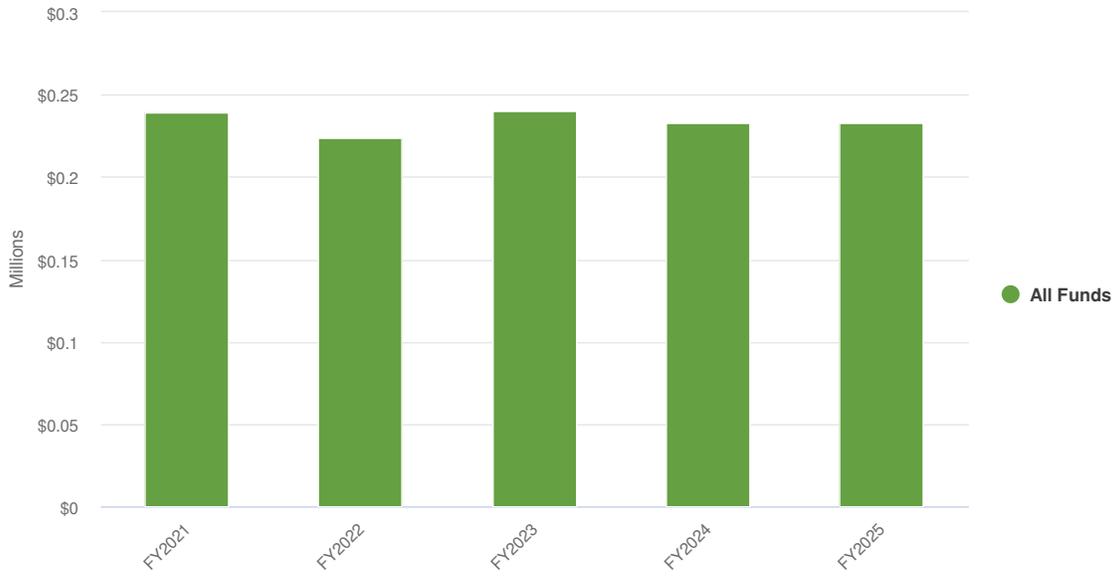


# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
All Funds						
General Fund						
General Fund						
Fines & Forfeitures		\$197,381	\$211,773	\$200,000	\$200,000	0%



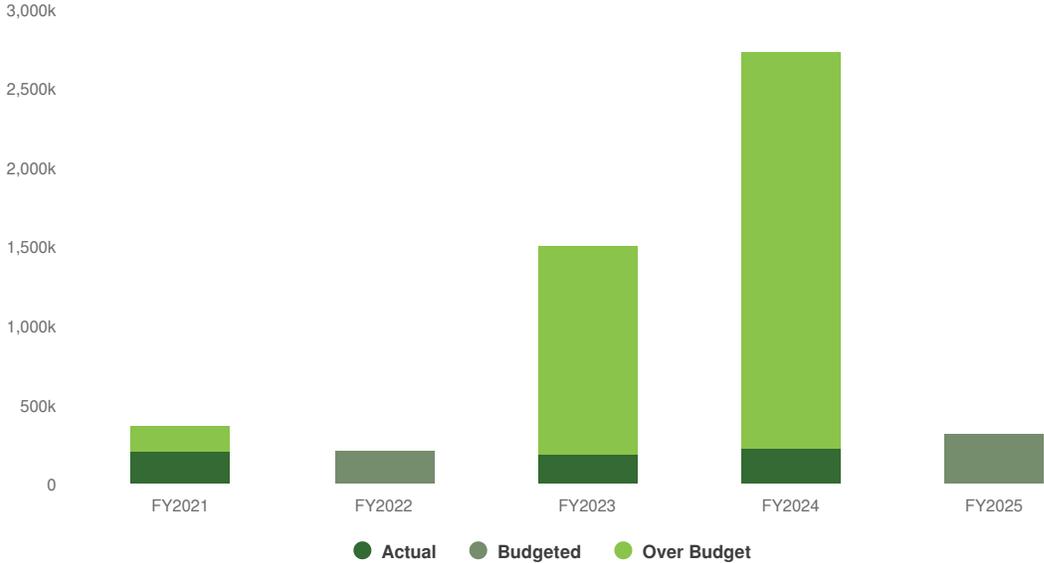
Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total General Fund:</b>		\$197,381	\$211,773	\$200,000	\$200,000	0%
<b>Total General Fund:</b>		\$197,381	\$211,773	\$200,000	\$200,000	0%
Special Revenue Funds						
Court Enhancement Fund						
Fines & Forfeitures		\$26,583	\$28,535	\$33,000	\$33,000	0%
<b>Total Court Enhancement Fund:</b>		\$26,583	\$28,535	\$33,000	\$33,000	0%
<b>Total Special Revenue Funds:</b>		\$26,583	\$28,535	\$33,000	\$33,000	0%
<b>Total All Funds:</b>		\$223,965	\$240,308	\$233,000	\$233,000	0%



# Other Revenues - Misc Summary

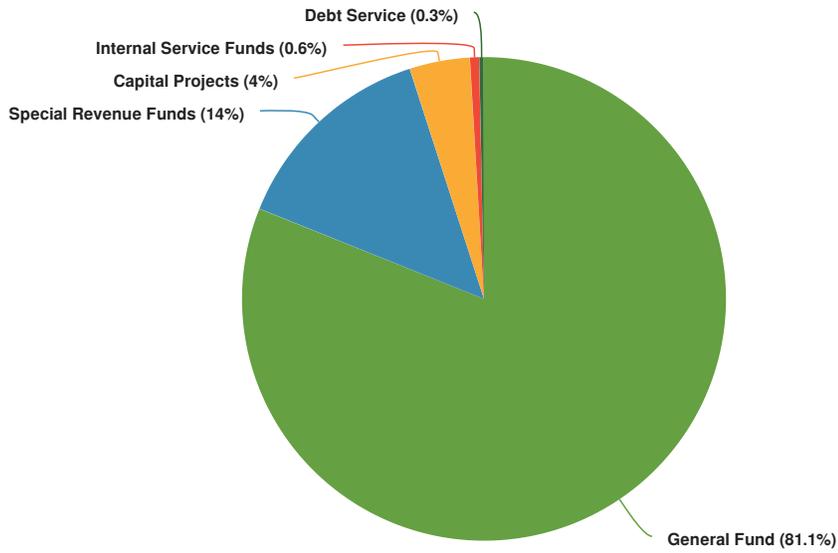
**\$322,607** **\$100,000**  
 (44.92% vs. prior year)

Other Revenues - Misc Proposed and Historical Budget vs. Actual

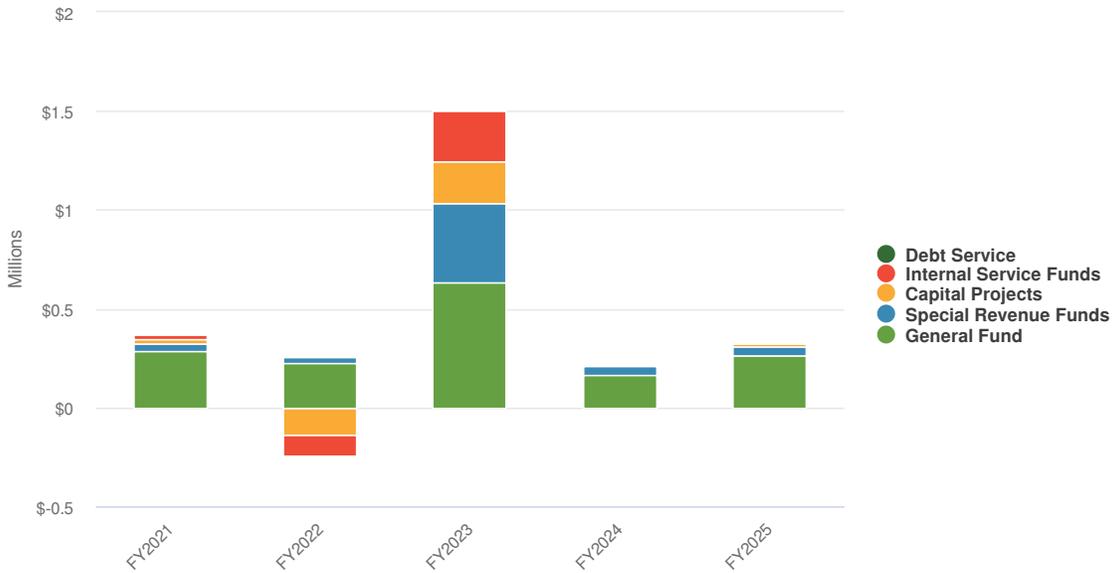


# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund						
Other		\$371,520	\$319,465	\$141,575	\$161,575	14.1%
Investment Earnings		-\$149,021	\$315,008	\$20,000	\$100,000	400%



Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total General Fund:</b>		<b>\$222,499</b>	<b>\$634,473</b>	<b>\$161,575</b>	<b>\$261,575</b>	<b>61.9%</b>
<b>Total General Fund:</b>		<b>\$222,499</b>	<b>\$634,473</b>	<b>\$161,575</b>	<b>\$261,575</b>	<b>61.9%</b>
Debt Service						
GO Bond Debt Serv						
Other		\$0	\$38	\$0	\$0	0%
Investment Earnings		\$234	\$5,543	\$600	\$600	0%
<b>Total GO Bond Debt Serv:</b>		<b>\$234</b>	<b>\$5,581</b>	<b>\$600</b>	<b>\$600</b>	<b>0%</b>
Eagle Mtn CFD Debt Serv						
Other		\$39	\$0	\$0	\$0	0%
Investment Earnings		\$28	\$710	\$100	\$100	0%
<b>Total Eagle Mtn CFD Debt Serv:</b>		<b>\$67</b>	<b>\$710</b>	<b>\$100</b>	<b>\$100</b>	<b>0%</b>
MPC Debt Serv						
Investment Earnings		\$17	\$402	\$300	\$300	0%
<b>Total MPC Debt Serv:</b>		<b>\$17</b>	<b>\$402</b>	<b>\$300</b>	<b>\$300</b>	<b>0%</b>
<b>Total Debt Service:</b>		<b>\$319</b>	<b>\$6,694</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
Capital Projects						
Capital Projects Fund						
Investment Earnings		-\$143,089	\$132,253	\$10,000	\$10,000	0%
<b>Total Capital Projects Fund:</b>		<b>-\$143,089</b>	<b>\$132,253</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0%</b>
Fire/EMS Dev Fee						
Investment Earnings		\$599	\$14,650	\$1,000	\$1,000	0%
<b>Total Fire/EMS Dev Fee:</b>		<b>\$599</b>	<b>\$14,650</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
Streets Dev Fee						
Investment Earnings		\$460	\$16,161	\$1,000	\$1,000	0%
<b>Total Streets Dev Fee:</b>		<b>\$460</b>	<b>\$16,161</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
Park/Rec Dev Fee						
Investment Earnings		\$1,825	\$48,188	\$1,000	\$1,000	0%
<b>Total Park/Rec Dev Fee:</b>		<b>\$1,825</b>	<b>\$48,188</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
<b>Total Capital Projects:</b>		<b>-\$140,204</b>	<b>\$211,251</b>	<b>\$13,000</b>	<b>\$13,000</b>	<b>0%</b>
Special Revenue Funds						
Streets Fund						
Other		\$19,616	\$32,602	\$31,000	\$31,000	0%
Investment Earnings		\$6,219	\$197,804	\$10,000	\$10,000	0%
<b>Total Streets Fund:</b>		<b>\$25,835</b>	<b>\$230,406</b>	<b>\$41,000</b>	<b>\$41,000</b>	<b>0%</b>



Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Downtown Strategy Fund						
Other		\$0	\$4,500	\$0	\$0	0%
Investment Earnings		-\$6,619	\$15,480	\$600	\$600	0%
<b>Total Downtown Strategy Fund:</b>		<b>-\$6,619</b>	<b>\$19,980</b>	<b>\$600</b>	<b>\$600</b>	<b>0%</b>
Economic Development Fund						
Other		\$6,044	\$4,058	\$0	\$0	0%
Investment Earnings		\$460	\$16,188	\$240	\$240	0%
<b>Total Economic Development Fund:</b>		<b>\$6,504</b>	<b>\$20,246</b>	<b>\$240</b>	<b>\$240</b>	<b>0%</b>
Tourism Fund						
Other		\$1,216	\$14	\$0	\$0	0%
Investment Earnings		\$335	\$8,637	\$180	\$180	0%
<b>Total Tourism Fund:</b>		<b>\$1,551</b>	<b>\$8,651</b>	<b>\$180</b>	<b>\$180</b>	<b>0%</b>
Special Revenue Fund						
Investment Earnings		\$1,296	\$95,043	\$0	\$0	0%
<b>Total Special Revenue Fund:</b>		<b>\$1,296</b>	<b>\$95,043</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Public Art Fund						
Other		\$0	\$1,000	\$0	\$0	0%
Investment Earnings		\$110	\$2,506	\$240	\$240	0%
<b>Total Public Art Fund:</b>		<b>\$110</b>	<b>\$3,506</b>	<b>\$240</b>	<b>\$240</b>	<b>0%</b>
Court Enhancement Fund						
Investment Earnings		\$165	\$162	\$300	\$300	0%
<b>Total Court Enhancement Fund:</b>		<b>\$165</b>	<b>\$162</b>	<b>\$300</b>	<b>\$300</b>	<b>0%</b>
Environmental Fund						
Investment Earnings		\$590	\$19,386	\$2,400	\$2,400	0%
<b>Total Environmental Fund:</b>		<b>\$590</b>	<b>\$19,386</b>	<b>\$2,400</b>	<b>\$2,400</b>	<b>0%</b>
Cottonwoods Maint Dist						
Investment Earnings		\$20	\$555	\$72	\$72	0%
<b>Total Cottonwoods Maint Dist:</b>		<b>\$20</b>	<b>\$555</b>	<b>\$72</b>	<b>\$72</b>	<b>0%</b>
<b>Total Special Revenue Funds:</b>		<b>\$29,452</b>	<b>\$397,935</b>	<b>\$45,032</b>	<b>\$45,032</b>	<b>0%</b>
Internal Service Funds						
Facilities Reserve Fund						
Other		\$28,543	\$4,000	\$0	\$0	0%
Investment Earnings		-\$135,458	\$136,114	\$1,000	\$1,000	0%



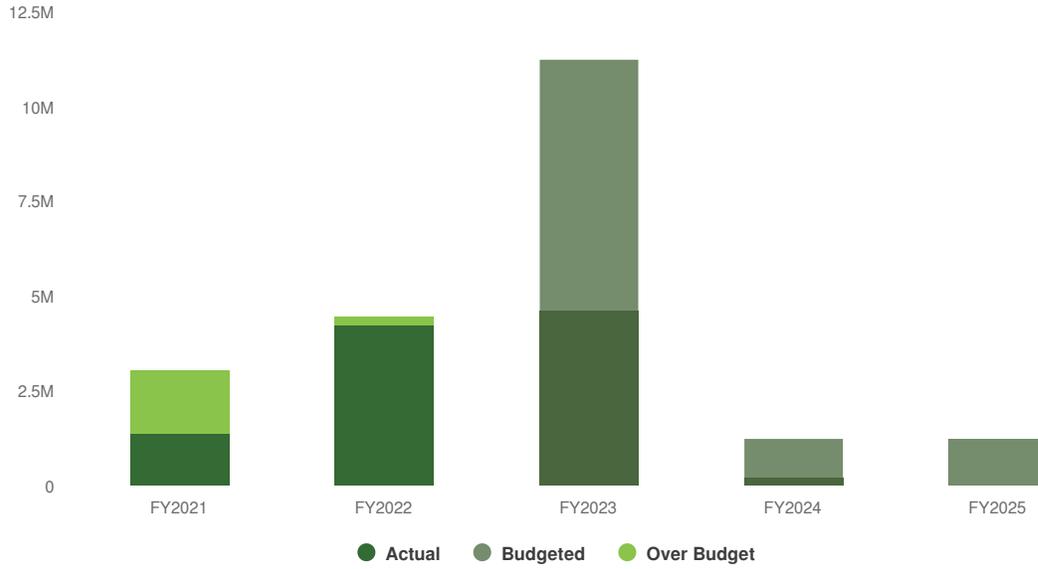
Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Facilities Reserve Fund:</b>		<b>-\$106,915</b>	<b>\$140,114</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
Technology Repl Fund						
Other		\$1,690	\$5	\$0	\$0	0%
Investment Earnings		\$218	\$5,367	\$0	\$0	0%
<b>Total Technology Repl Fund:</b>		<b>\$1,908</b>	<b>\$5,372</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Vehicle/Equip Repl Fund						
Other		\$0	\$41,283	\$0	\$0	0%
Investment Earnings		\$2,604	\$70,157	\$1,000	\$1,000	0%
<b>Total Vehicle/Equip Repl Fund:</b>		<b>\$2,604</b>	<b>\$111,440</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
<b>Total Internal Service Funds:</b>		<b>-\$102,404</b>	<b>\$256,926</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>0%</b>
<b>Total:</b>		<b>\$9,662</b>	<b>\$1,507,278</b>	<b>\$222,607</b>	<b>\$322,607</b>	<b>44.9%</b>



## Other Revenues - Grants Summary

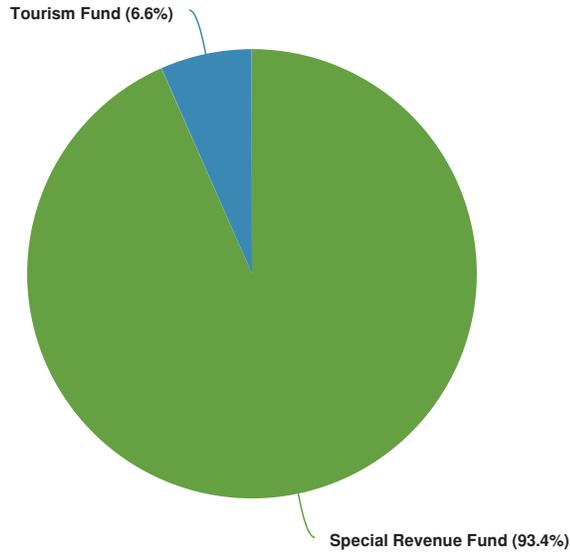
**\$1,274,000** **\$19,000**  
(1.51% vs. prior year)

### Other Revenues - Grants Proposed and Historical Budget vs. Actual

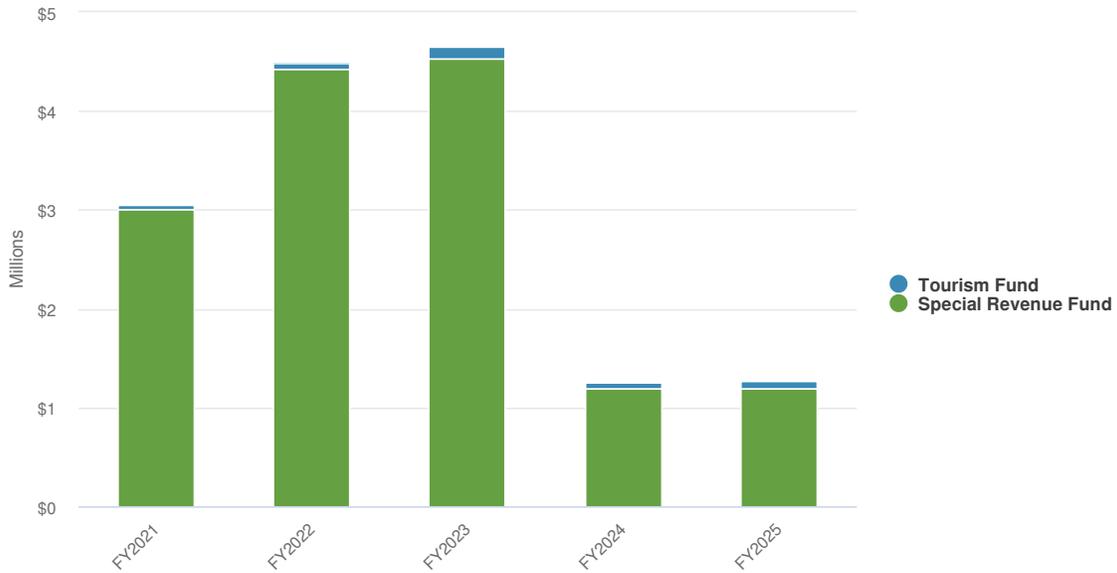


# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Tourism Fund						
Intergovernmental Revenue		\$68,985	\$113,360	\$65,000	\$84,000	29.2%
<b>Total Tourism Fund:</b>		<b>\$68,985</b>	<b>\$113,360</b>	<b>\$65,000</b>	<b>\$84,000</b>	<b>29.2%</b>



Name	ERP Code	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Special Revenue Fund						
Intergovernmental Revenue		\$4,424,619	\$4,537,354	\$1,190,000	\$1,190,000	0%
<b>Total Special Revenue Fund:</b>		<b>\$4,424,619</b>	<b>\$4,537,354</b>	<b>\$1,190,000</b>	<b>\$1,190,000</b>	<b>0%</b>
<b>Total:</b>		<b>\$4,493,604</b>	<b>\$4,650,714</b>	<b>\$1,255,000</b>	<b>\$1,274,000</b>	<b>1.5%</b>



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# DEPARTMENTS/DIVISIONS

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## Mayor & Town Council



**Ginny Dickey**  
Mayor

The Mayor & Town Council are charged with serving the best interests of the community by providing for its safety and well-being; respecting its special, small- town character and quality of life; providing superior public services; sustaining the public trust through open and responsive government; and maintaining the stewardship and preservation of its financial and natural resources.

\*Mayoral & Council Member elections are taking place during FY2025 which could result in changes to these seats around the middle of the fiscal year.

## Town Council Members

From left to right:

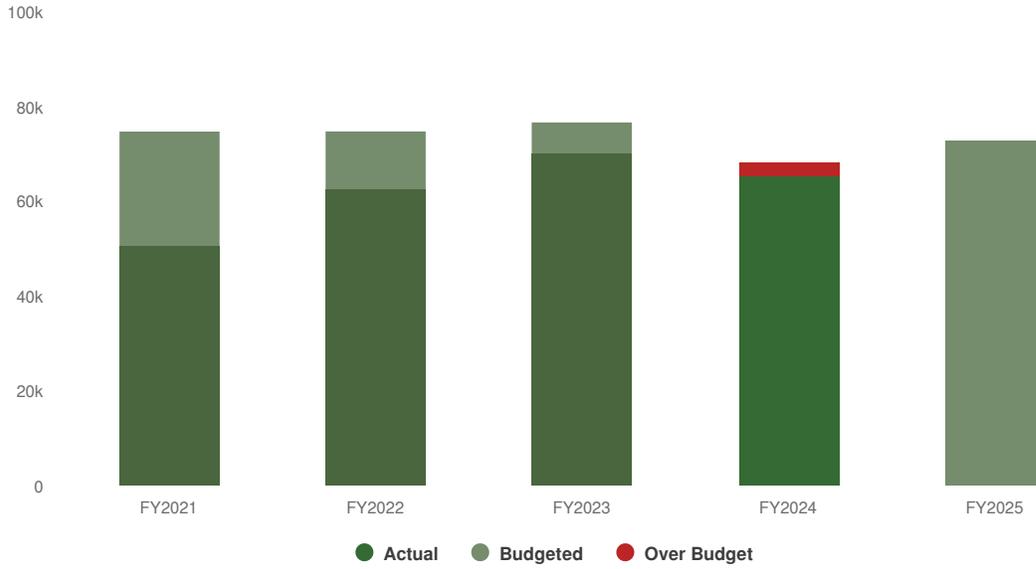
Back Row: Sharron Grzybowski, Brenda Kalivianakis, Allen Skillicorn, Hannah Toth  
Front Row: Peggy McMahon, Mayor Ginny Dickey, Gerry Friedel



# Expenditures Summary

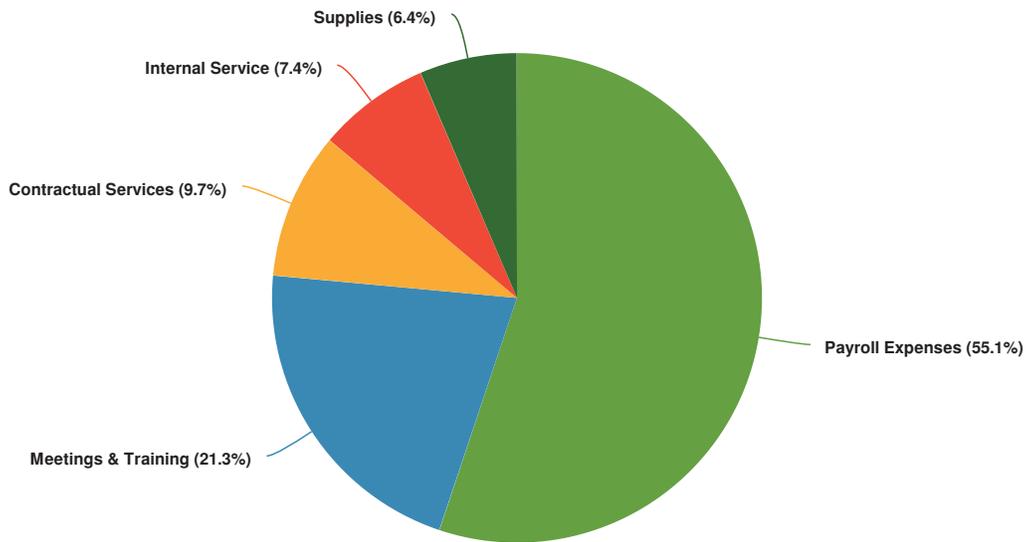
**\$73,040** **\$7,546**  
(11.52% vs. prior year)

## Mayor & Town Council Proposed and Historical Budget vs. Actual

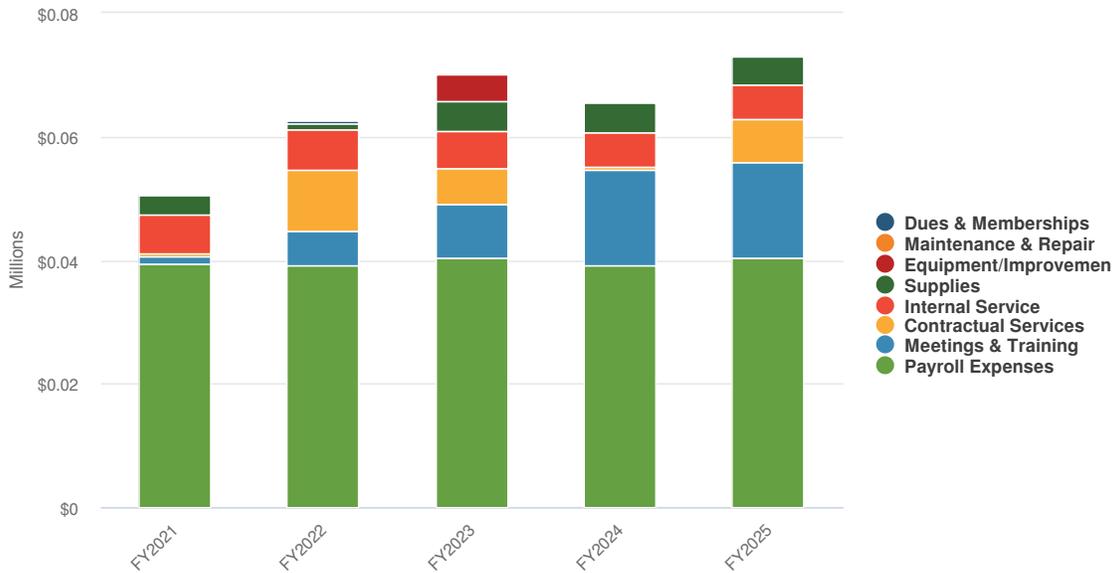


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$39,214	\$40,348	\$39,035	\$40,281	3.2%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Payroll Expenses:</b>	<b>\$39,214</b>	<b>\$40,348</b>	<b>\$39,035</b>	<b>\$40,281</b>	<b>3.2%</b>
Dues & Memberships					
Dues & Memberships	\$520	\$112	\$0	\$0	0%
<b>Total Dues &amp; Memberships:</b>	<b>\$520</b>	<b>\$112</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Meetings & Training					
Meetings & Training	\$5,429	\$8,832	\$15,575	\$15,575	0%
<b>Total Meetings &amp; Training:</b>	<b>\$5,429</b>	<b>\$8,832</b>	<b>\$15,575</b>	<b>\$15,575</b>	<b>0%</b>
Maintenance & Repair					
Maintenance & Repair	\$22	\$135	\$0	\$0	0%
<b>Total Maintenance &amp; Repair:</b>	<b>\$22</b>	<b>\$135</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Contractual Services					
Contractual Services	\$10,063	\$5,779	\$570	\$7,070	1,140.4%
<b>Total Contractual Services:</b>	<b>\$10,063</b>	<b>\$5,779</b>	<b>\$570</b>	<b>\$7,070</b>	<b>1,140.4%</b>
Supplies					
Supplies	\$1,096	\$4,763	\$4,900	\$4,700	-4.1%
<b>Total Supplies:</b>	<b>\$1,096</b>	<b>\$4,763</b>	<b>\$4,900</b>	<b>\$4,700</b>	<b>-4.1%</b>
Equipment/Improvement					
Equipment/Improvement	\$0	\$4,365	\$0	\$0	0%
<b>Total Equipment/Improvement:</b>	<b>\$0</b>	<b>\$4,365</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Internal Service					
Internal Service	\$6,340	\$5,947	\$5,414	\$5,414	0%
<b>Total Internal Service:</b>	<b>\$6,340</b>	<b>\$5,947</b>	<b>\$5,414</b>	<b>\$5,414</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$62,684</b>	<b>\$70,280</b>	<b>\$65,494</b>	<b>\$73,040</b>	<b>11.5%</b>

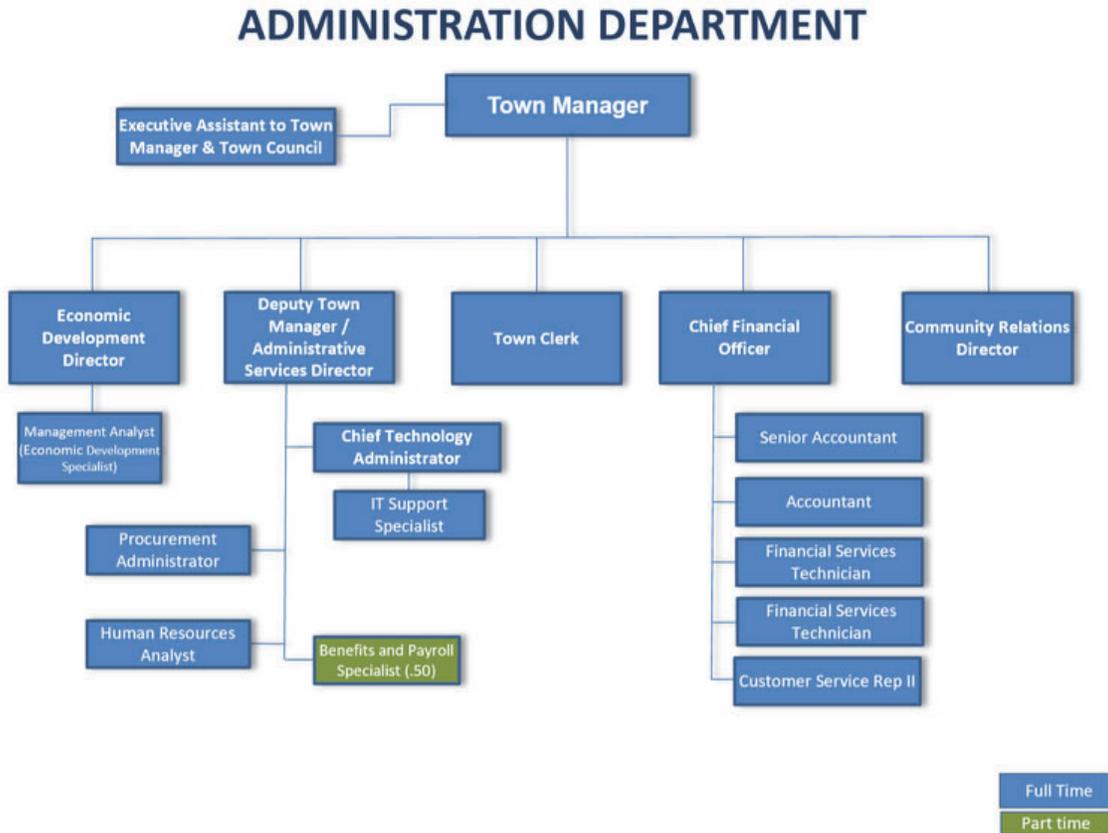


# Administration



The Administration Department is dedicated to serving the citizens of Fountain Hills by providing administrative direction and support to the Town's Departments. Administration provides accurate and current information on Council legislation and administrative actions; provides for the delivery of comprehensive financial services to internal and external customers; provides support to Town staff; reaches out to political leaders and geographical neighbors to continue to grow relationships in the best interests of the Town; and enhances the Town's economic base through business attraction, retention and business vitality activities.

## Organizational Chart



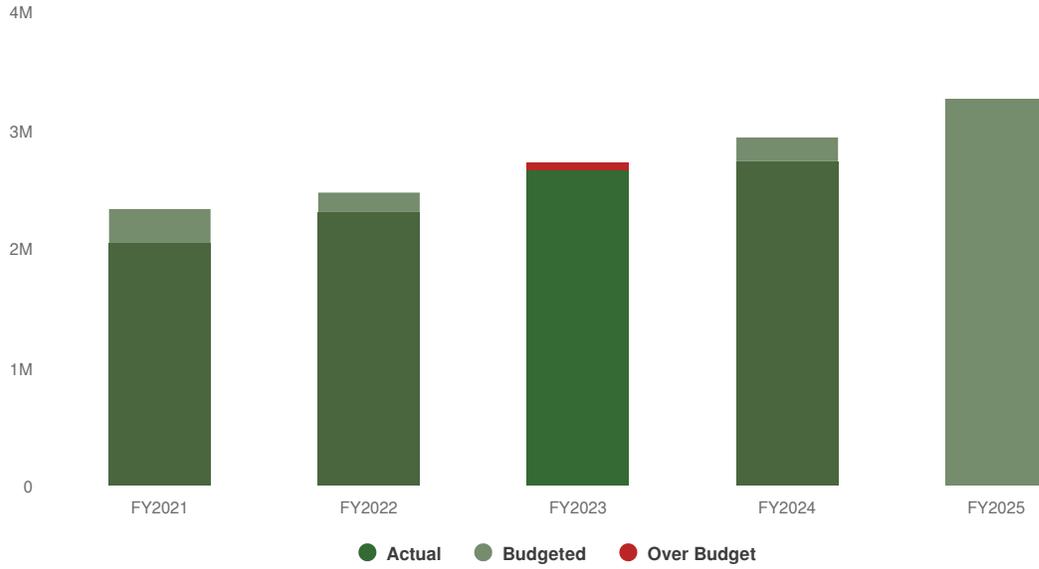
## Authorized FTE by Department

Position Title	FY 21-22 Authorized FTE	FY 22-23 Authorized FTE	FY 23-24 Authorized FTE	FY 24-25 Proposed FTE
<b>Administration</b>				
<b>Authorized FTE</b>	<b>16.00</b>	<b>16.24</b>	<b>17.50</b>	<b>17.50</b>

# Expenditures Summary

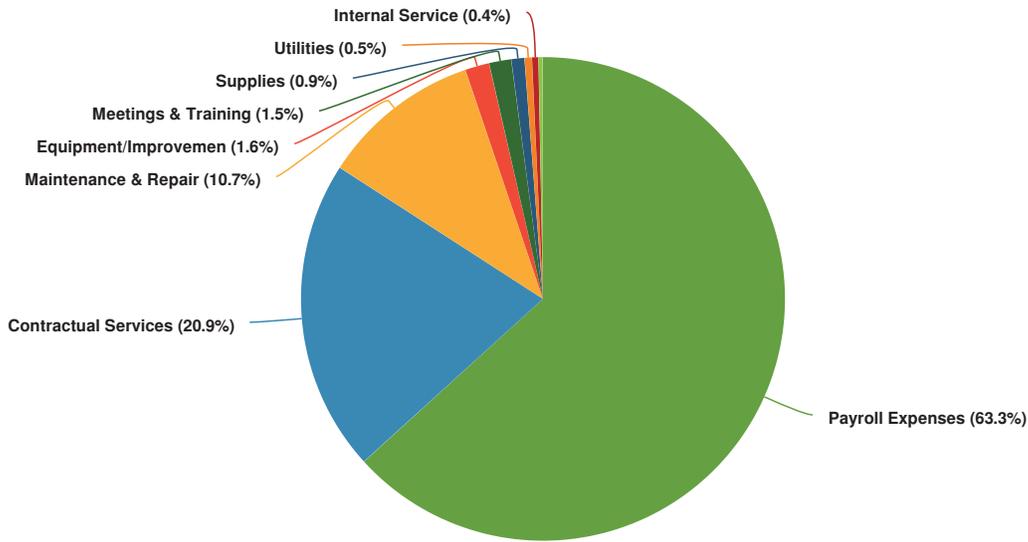
**\$3,270,412**    **\$322,052**  
(10.92% vs. prior year)

## Administration Proposed and Historical Budget vs. Actual

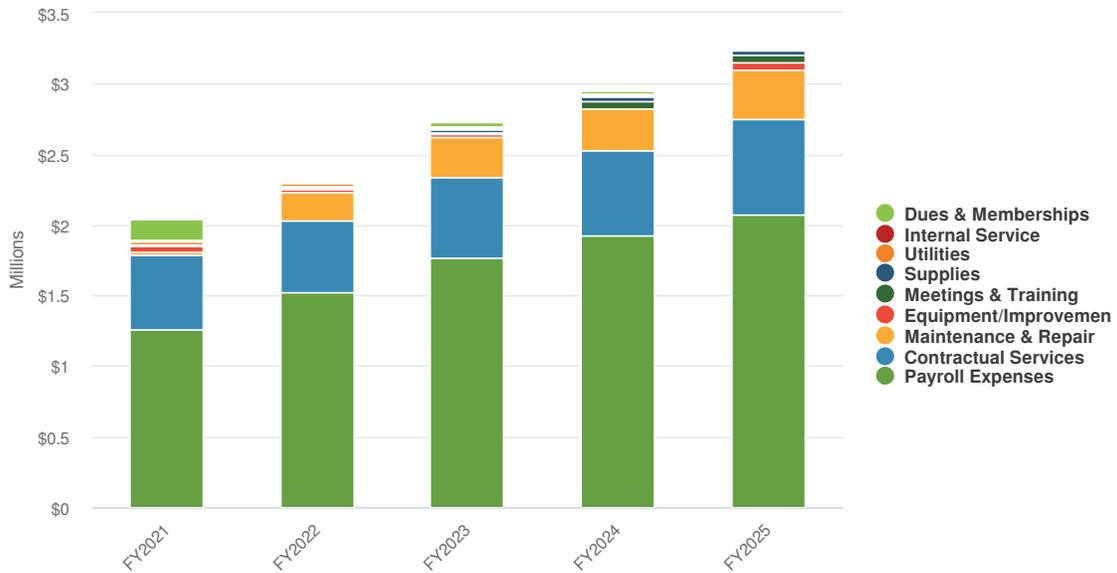


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$1,522,963	\$1,763,230	\$1,926,237	\$2,068,916	7.4%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Payroll Expenses:</b>	<b>\$1,522,963</b>	<b>\$1,763,230</b>	<b>\$1,926,237</b>	<b>\$2,068,916</b>	<b>7.4%</b>
Dues & Memberships					
Dues & Memberships	\$5,183	\$22,189	\$15,328	\$9,724	-36.6%
<b>Total Dues &amp; Memberships:</b>	<b>\$5,183</b>	<b>\$22,189</b>	<b>\$15,328</b>	<b>\$9,724</b>	<b>-36.6%</b>
Meetings & Training					
Meetings & Training	\$11,367	\$18,162	\$48,811	\$48,419	-0.8%
<b>Total Meetings &amp; Training:</b>	<b>\$11,367</b>	<b>\$18,162</b>	<b>\$48,811</b>	<b>\$48,419</b>	<b>-0.8%</b>
Maintenance & Repair					
Maintenance & Repair	\$195,826	\$285,190	\$296,579	\$348,880	17.6%
<b>Total Maintenance &amp; Repair:</b>	<b>\$195,826</b>	<b>\$285,190</b>	<b>\$296,579</b>	<b>\$348,880</b>	<b>17.6%</b>
Utilities					
Utilities	\$13,400	\$14,875	\$14,600	\$16,540	13.3%
<b>Total Utilities:</b>	<b>\$13,400</b>	<b>\$14,875</b>	<b>\$14,600</b>	<b>\$16,540</b>	<b>13.3%</b>
Contractual Services					
Contractual Services	\$507,416	\$576,145	\$600,683	\$682,761	13.7%
<b>Total Contractual Services:</b>	<b>\$507,416</b>	<b>\$576,145</b>	<b>\$600,683</b>	<b>\$682,761</b>	<b>13.7%</b>
Supplies					
Supplies	\$13,488	\$12,208	\$27,645	\$28,145	1.8%
<b>Total Supplies:</b>	<b>\$13,488</b>	<b>\$12,208</b>	<b>\$27,645</b>	<b>\$28,145</b>	<b>1.8%</b>
Equipment/Improvement					
Equipment/Improvement	\$25,865	\$16,108	\$4,750	\$53,300	1,022.1%
<b>Total Equipment/Improvement:</b>	<b>\$25,865</b>	<b>\$16,108</b>	<b>\$4,750</b>	<b>\$53,300</b>	<b>1,022.1%</b>
Internal Service					
Internal Service	\$15,727	\$15,426	\$13,727	\$13,727	0%
<b>Total Internal Service:</b>	<b>\$15,727</b>	<b>\$15,426</b>	<b>\$13,727</b>	<b>\$13,727</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$2,311,235</b>	<b>\$2,723,534</b>	<b>\$2,948,360</b>	<b>\$3,270,412</b>	<b>10.9%</b>



# Information Technology

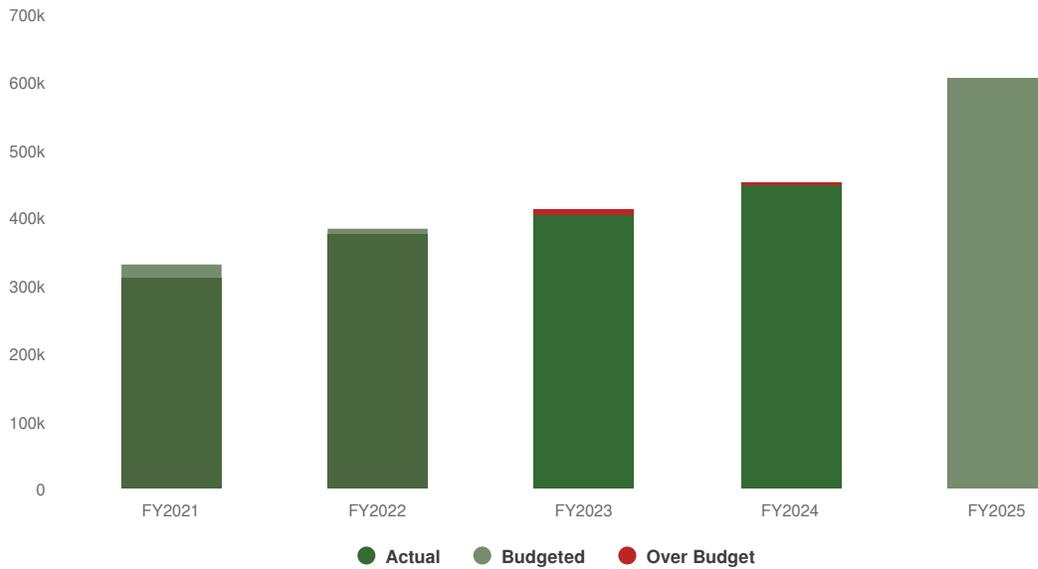


The Information Technology Division is dedicated to providing professional support in a timely and responsive manner while focusing on high availability and reliable technology. The Division also endeavors to implement alternative technologies to reduce operating and maintenance costs while improving the user experience.

## Expenditures Summary

**\$607,129** **\$158,043**  
(35.19% vs. prior year)

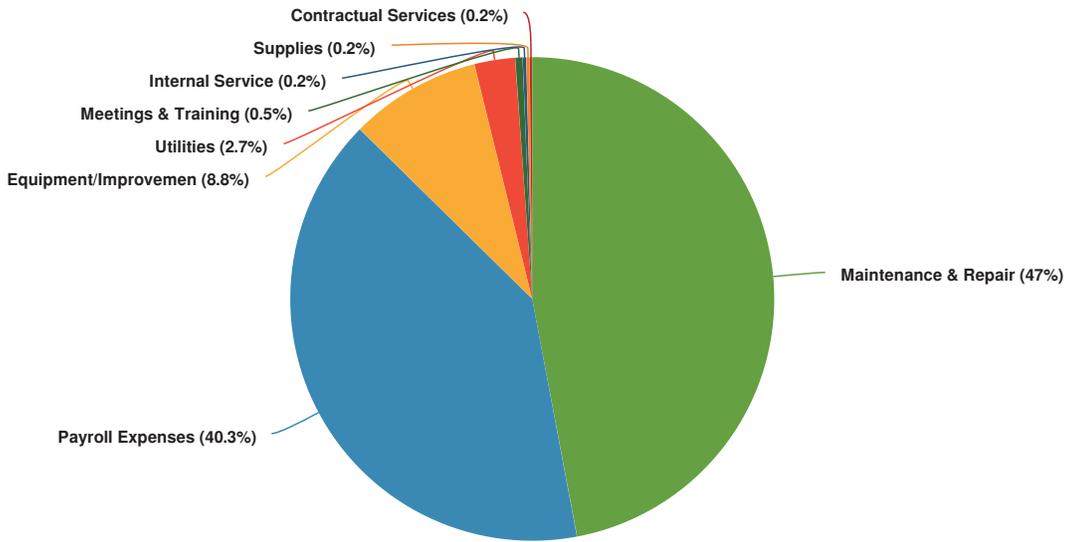
### Information Technology Proposed and Historical Budget vs. Actual



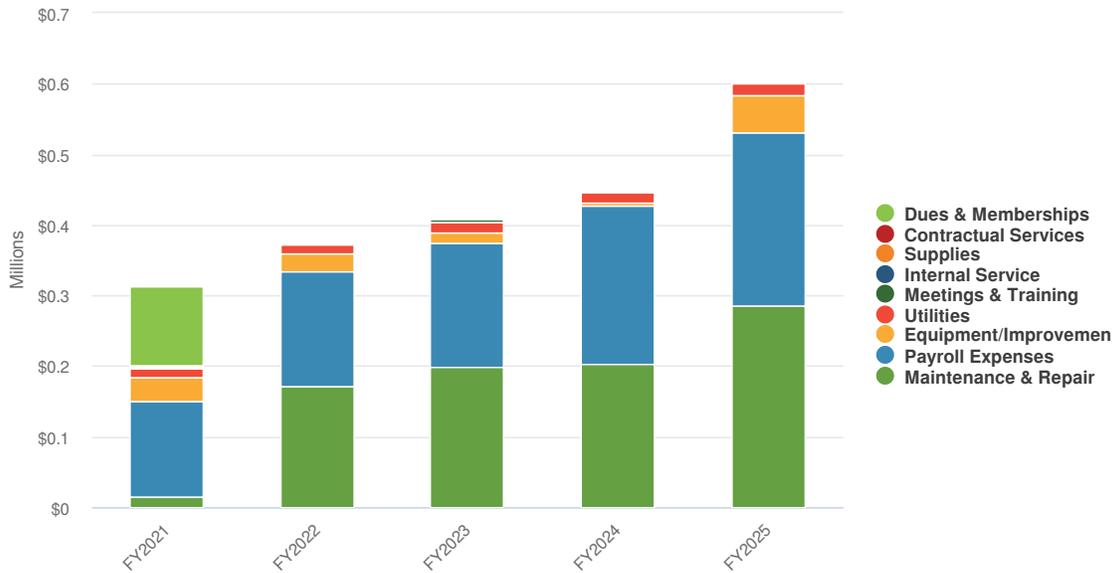
Several software programs, such as the Town's financial system, were moved from other divisions into the Information Technology division beginning in Fiscal Year 2025 which resulted in an increase to its budgeted expenditures.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$161,875	\$176,898	\$224,115	\$244,918	9.3%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Payroll Expenses:</b>	<b>\$161,875</b>	<b>\$176,898</b>	<b>\$224,115</b>	<b>\$244,918</b>	<b>9.3%</b>
Dues & Memberships					
Dues & Memberships	\$0	\$108	\$0	\$0	0%
<b>Total Dues &amp; Memberships:</b>	<b>\$0</b>	<b>\$108</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Meetings & Training					
Meetings & Training	\$0	\$5,125	\$0	\$3,000	N/A
<b>Total Meetings &amp; Training:</b>	<b>\$0</b>	<b>\$5,125</b>	<b>\$0</b>	<b>\$3,000</b>	<b>N/A</b>
Maintenance & Repair					
Maintenance & Repair	\$172,046	\$198,444	\$203,100	\$285,650	40.6%
<b>Total Maintenance &amp; Repair:</b>	<b>\$172,046</b>	<b>\$198,444</b>	<b>\$203,100</b>	<b>\$285,650</b>	<b>40.6%</b>
Utilities					
Utilities	\$13,400	\$14,875	\$14,600	\$16,540	13.3%
<b>Total Utilities:</b>	<b>\$13,400</b>	<b>\$14,875</b>	<b>\$14,600</b>	<b>\$16,540</b>	<b>13.3%</b>
Contractual Services					
Contractual Services	\$1,076	\$1,600	\$1,000	\$1,000	0%
<b>Total Contractual Services:</b>	<b>\$1,076</b>	<b>\$1,600</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
Supplies					
Supplies	\$2,172	\$1,130	\$1,350	\$1,350	0%
<b>Total Supplies:</b>	<b>\$2,172</b>	<b>\$1,130</b>	<b>\$1,350</b>	<b>\$1,350</b>	<b>0%</b>
Equipment/Improvement					
Equipment/Improvement	\$24,572	\$13,788	\$3,500	\$53,250	1,421.4%
<b>Total Equipment/Improvement:</b>	<b>\$24,572</b>	<b>\$13,788</b>	<b>\$3,500</b>	<b>\$53,250</b>	<b>1,421.4%</b>
Internal Service					
Internal Service	\$1,408	\$1,531	\$1,421	\$1,421	0%
<b>Total Internal Service:</b>	<b>\$1,408</b>	<b>\$1,531</b>	<b>\$1,421</b>	<b>\$1,421</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$376,550</b>	<b>\$413,499</b>	<b>\$449,086</b>	<b>\$607,129</b>	<b>35.2%</b>



# Economic Development



**Amanda Jacobs**  
Economic Development Director

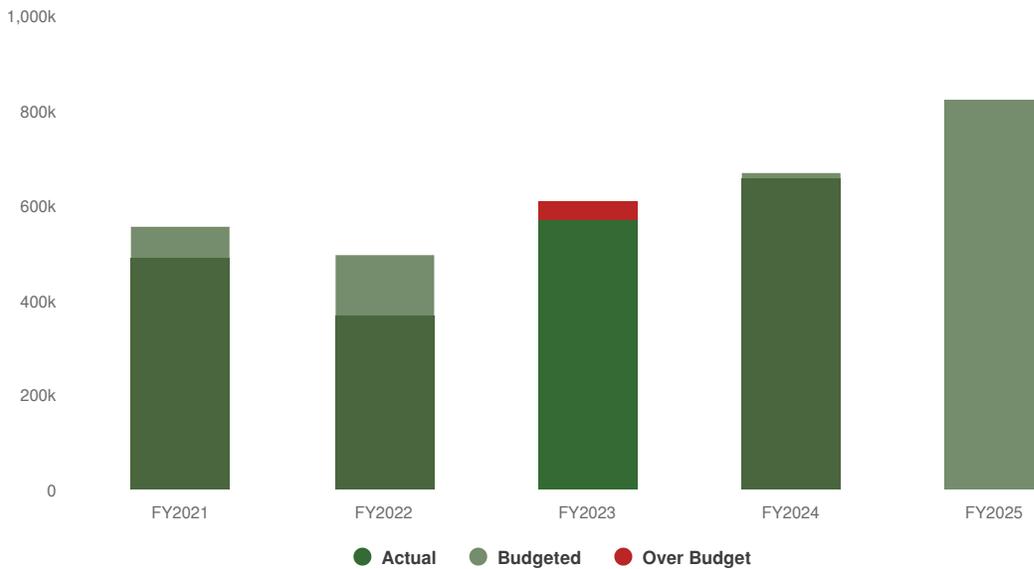
Economic Development in Fountain Hills requires a collaborative effort to ensure success. The Town of Fountain Hills plays a key role along with the business community and residents. The Town works collaboratively with the various stakeholder groups and other agencies in its effort to diversify the local economy.

The Economic Development Plan is a multi-tiered approach to building a strong economic base. Creating more base jobs locally will attract more year-round residents to live, work and play in the community. Expanding the market for local businesses creates revenues that support the community's quality of life. As revenues are generated and the economic base expands, revenues are available for basic services such as parks, recreation and roadway improvements.

## Expenditures Summary

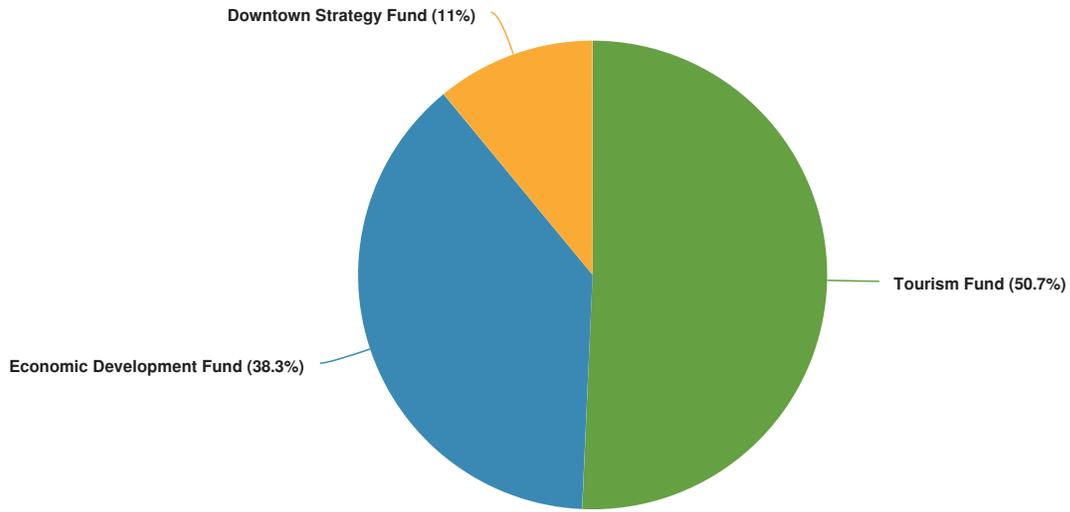
**\$822,871** **\$154,012**  
(23.03% vs. prior year)

Economic Development Proposed and Historical Budget vs. Actual

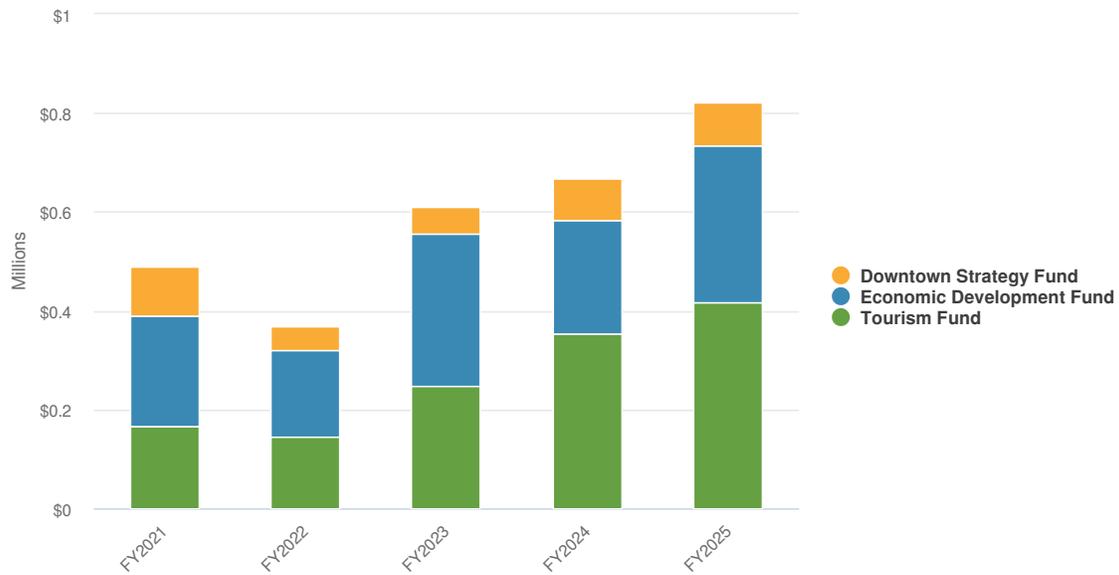


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund

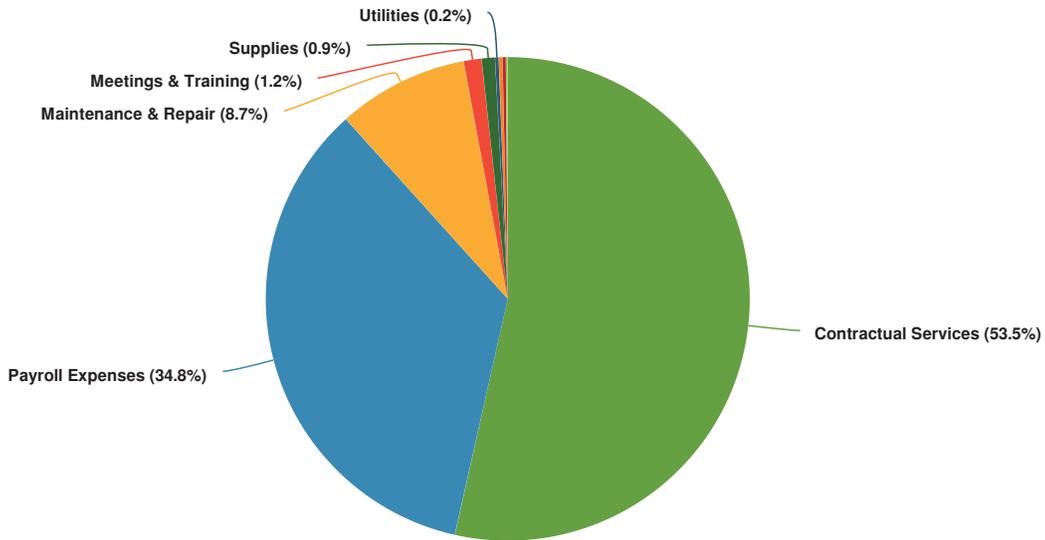


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Downtown Strategy Fund	\$46,358	\$54,623	\$85,200	\$90,200	5.9%
Economic Development Fund	\$176,753	\$306,816	\$229,630	\$315,293	37.3%
Tourism Fund	\$144,535	\$247,824	\$354,029	\$417,378	17.9%
<b>Total:</b>	<b>\$367,646</b>	<b>\$609,263</b>	<b>\$668,859</b>	<b>\$822,871</b>	<b>23%</b>

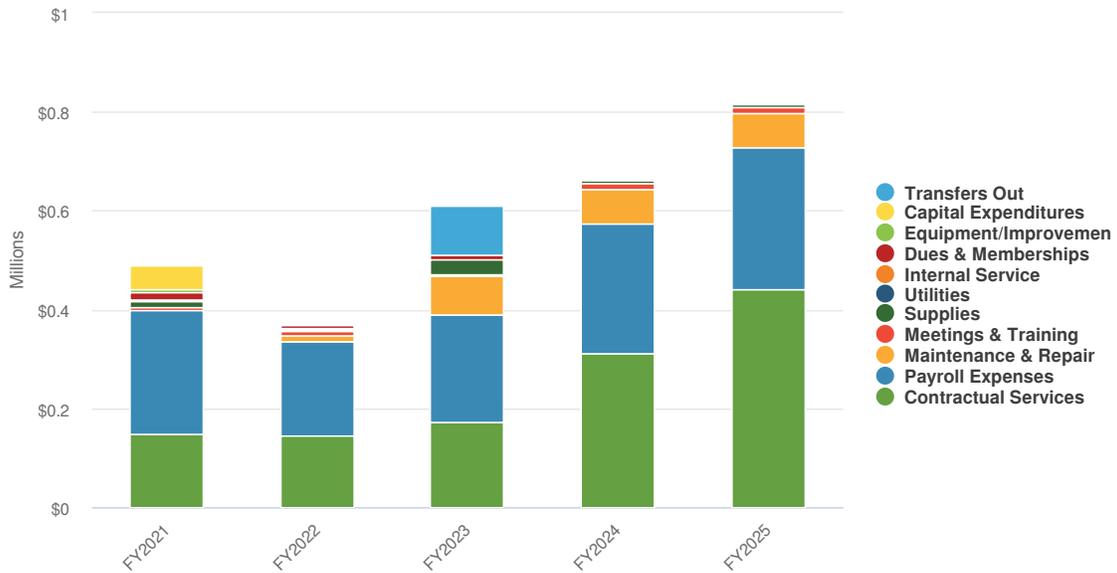


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$190,050	\$217,803	\$261,513	\$286,525	9.6%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Payroll Expenses:</b>	<b>\$190,050</b>	<b>\$217,803</b>	<b>\$261,513</b>	<b>\$286,525</b>	<b>9.6%</b>
Dues & Memberships					
Dues & Memberships	\$5,209	\$9,470	\$1,854	\$1,854	0%
<b>Total Dues &amp; Memberships:</b>	<b>\$5,209</b>	<b>\$9,470</b>	<b>\$1,854</b>	<b>\$1,854</b>	<b>0%</b>
Meetings & Training					
Meetings & Training	\$8,385	\$3,275	\$9,820	\$9,820	0%
<b>Total Meetings &amp; Training:</b>	<b>\$8,385</b>	<b>\$3,275</b>	<b>\$9,820</b>	<b>\$9,820</b>	<b>0%</b>
Maintenance & Repair					
Maintenance & Repair	\$14,747	\$77,897	\$71,905	\$71,905	0%
<b>Total Maintenance &amp; Repair:</b>	<b>\$14,747</b>	<b>\$77,897</b>	<b>\$71,905</b>	<b>\$71,905</b>	<b>0%</b>
Utilities					
Utilities	\$0	\$0	\$2,050	\$2,050	0%
<b>Total Utilities:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,050</b>	<b>\$2,050</b>	<b>0%</b>
Contractual Services					
Contractual Services	\$143,974	\$172,061	\$311,429	\$440,429	41.4%
<b>Total Contractual Services:</b>	<b>\$143,974</b>	<b>\$172,061</b>	<b>\$311,429</b>	<b>\$440,429</b>	<b>41.4%</b>
Supplies					
Supplies	\$3,090	\$29,091	\$7,280	\$7,280	0%
<b>Total Supplies:</b>	<b>\$3,090</b>	<b>\$29,091</b>	<b>\$7,280</b>	<b>\$7,280</b>	<b>0%</b>
Equipment/Improvement					
Equipment/Improvement	\$0	\$43	\$1,000	\$1,000	0%
<b>Total Equipment/Improvement:</b>	<b>\$0</b>	<b>\$43</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
Internal Service					
Internal Service	\$2,193	\$2,283	\$2,008	\$2,008	0%
<b>Total Internal Service:</b>	<b>\$2,193</b>	<b>\$2,283</b>	<b>\$2,008</b>	<b>\$2,008</b>	<b>0%</b>
Transfers Out					
Transfers Out	\$0	\$97,340	\$0	\$0	0%
<b>Total Transfers Out:</b>	<b>\$0</b>	<b>\$97,340</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$367,646</b>	<b>\$609,263</b>	<b>\$668,859</b>	<b>\$822,871</b>	<b>23%</b>



# Strategic Initiatives

## Targeted Collaborative Economic Development

- **Signature Strategy** - Retain existing businesses and attract new ones
  - Supporting Task - Develop and promote an effective brand image to prospective businesses and residents
    - **Brand image (logo) adopted by Council**
    - **Replace Town materials when it's time to reorder, incorporating the new logo**
  - Supporting Task - Develop strategies for retaining existing businesses and attracting new one from the following sectors: 1) Health and Wellness, 2) Professional Services, and 3) S.T.E.M.
    - **Expansion of Fountain Hills Medical Center/Honor Health**
    - **Partnership with Chamber of Commerce**
    - **New business attraction/retention program**
  - Supporting Task - Continue to maintain an economic development webpage and add a business metrics database
    - **CivicPlus design update**
    - **Contact Resource Management software**
- **Signature Strategy** - Lead the formation of collaborative economic development groups
  - Supporting Task - Coordinate periodic meetings between the Town of Fountain Hills, Fountain Hills Chamber of Commerce, Ft. McDowell Yavapai Nation, Salt River Maricopa Pima Indian Community, to discuss the local expansion of business and tourism opportunities
    - **Chamber monthly meetings**
    - **SRMPIC quarterly meetings**
  - Supporting Task - Form a business professional advisory group
    - **Work with local Chamber of Commerce to work with industry stakeholder groups and serve in advisory capacities, as applicable**

## Continue to Improve the Public Health, Well-Being, and Safety of our Town

- **Signature Strategy** - Promote Fountain Hills as a community focused on public health, well-being, and safety
  - Supporting Task - Support the expansion of preventive health and wellness access within the Fountain Hills community
    - **Fountain Hills Medical Center and Honor Health**
    - **Fountain Hills Cares Dementia - Spring (Completed)**
    - **Fountain Hills Cares Veteran Affairs - Fall (Completed)**
    - **Certified Dementia Friendly Community (In progress)**

# Finance



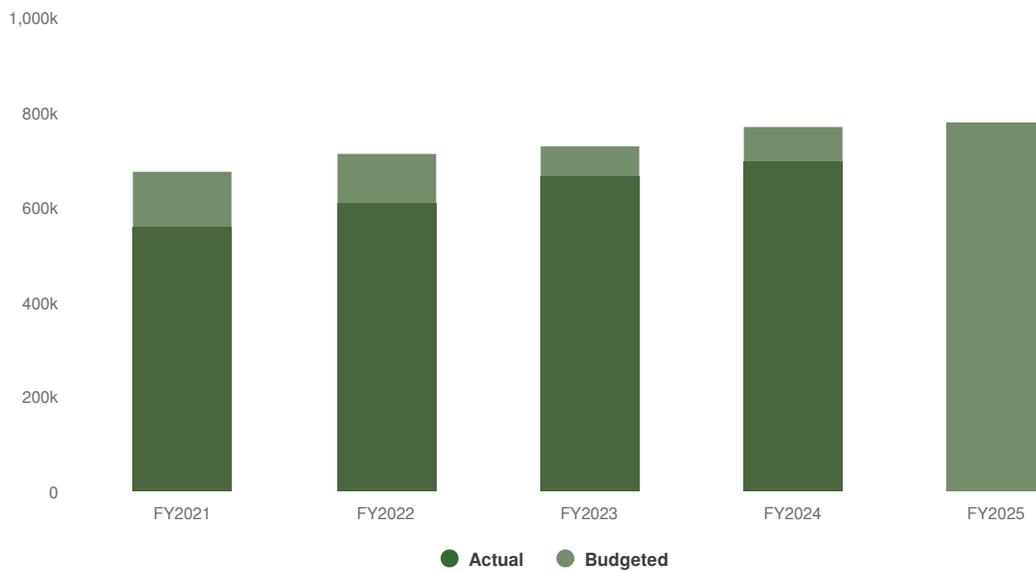
**Paul Soldinger**  
Chief Financial Officer

The Finance Division provides efficient and cost effective financial oversight of both the short and long-term components of the Town's functions. The division strives to be proactive in providing financial information to staff and citizens. The division also provides safe, secure and effective cash, banking, merchant service, tax service and debt service administration for the Town.

## Expenditures Summary

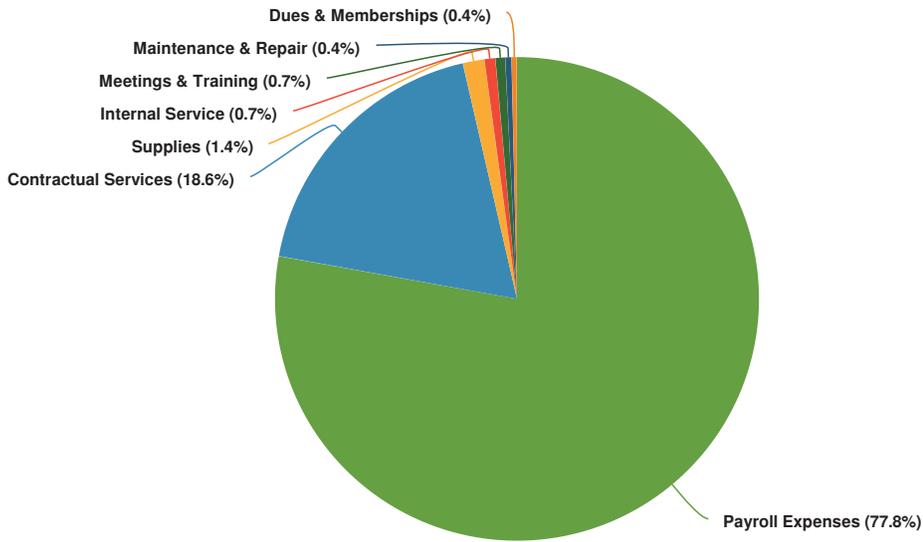
**\$779,341** **\$8,731**  
(1.13% vs. prior year)

### Finance Proposed and Historical Budget vs. Actual

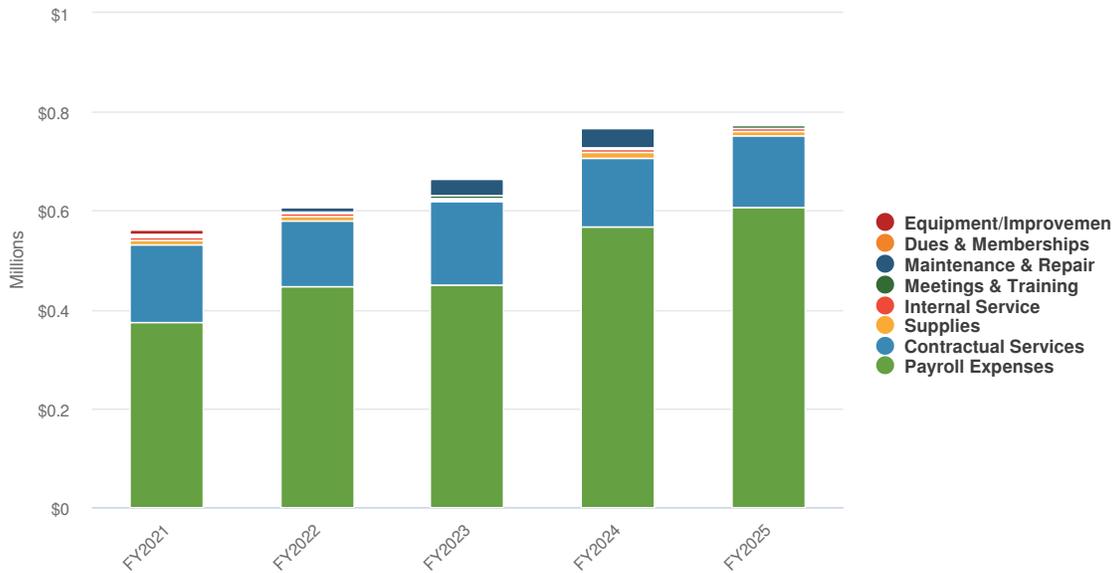


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$447,197	\$450,700	\$569,041	\$606,625	6.6%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Payroll Expenses:</b>	<b>\$447,197</b>	<b>\$450,700</b>	<b>\$569,041</b>	<b>\$606,625</b>	<b>6.6%</b>
Dues & Memberships					
Dues & Memberships	\$2,393	\$2,983	\$2,745	\$2,805	2.2%
<b>Total Dues &amp; Memberships:</b>	<b>\$2,393</b>	<b>\$2,983</b>	<b>\$2,745</b>	<b>\$2,805</b>	<b>2.2%</b>
Meetings & Training					
Meetings & Training	\$4,900	\$3,107	\$5,125	\$5,125	0%
<b>Total Meetings &amp; Training:</b>	<b>\$4,900</b>	<b>\$3,107</b>	<b>\$5,125</b>	<b>\$5,125</b>	<b>0%</b>
Maintenance & Repair					
Maintenance & Repair	\$9,205	\$34,025	\$38,850	\$3,200	-91.8%
<b>Total Maintenance &amp; Repair:</b>	<b>\$9,205</b>	<b>\$34,025</b>	<b>\$38,850</b>	<b>\$3,200</b>	<b>-91.8%</b>
Contractual Services					
Contractual Services	\$134,324	\$167,355	\$138,053	\$144,790	4.9%
<b>Total Contractual Services:</b>	<b>\$134,324</b>	<b>\$167,355</b>	<b>\$138,053</b>	<b>\$144,790</b>	<b>4.9%</b>
Supplies					
Supplies	\$6,355	\$3,017	\$11,120	\$11,120	0%
<b>Total Supplies:</b>	<b>\$6,355</b>	<b>\$3,017</b>	<b>\$11,120</b>	<b>\$11,120</b>	<b>0%</b>
Equipment/Improvement					
Equipment/Improvement	\$378	\$826	\$0	\$0	0%
<b>Total Equipment/Improvement:</b>	<b>\$378</b>	<b>\$826</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Internal Service					
Internal Service	\$6,291	\$5,812	\$5,676	\$5,676	0%
<b>Total Internal Service:</b>	<b>\$6,291</b>	<b>\$5,812</b>	<b>\$5,676</b>	<b>\$5,676</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$611,043</b>	<b>\$667,825</b>	<b>\$770,610</b>	<b>\$779,341</b>	<b>1.1%</b>



# Strategic Initiatives

## Promote the Long-Term Financial Sustainability of Town Infrastructure, Environmental and Social Resources

- **Signature Strategy** - Maintain transparency by communicating the Town's finances to the public
  - Supporting Task - Hold public meetings twice a year, separate from council meetings, to present the Town's finances
    - **Review of prior fiscal year after completion of annual audit (November)**
    - **Budget Outreach/Open House (February)**
- **Signature Strategy** - Promote the long-term financial health and stability of the Town
  - Supporting Task - Produce and publish a five-year financial plan with revenue and expenditure forecasts
    - **Five-year forecasts included in budget**
    - **Refine General Fund forecasts based on historical data**
    - **Develop long-range capital forecasts based on departmental input**
  - Supporting Task - Update the current Facilities Reserve Study to identify lifecycle replacement and repair of facilities and infrastructure
    - **Engaged consultant to review current policy and structure**
    - **Update capital policies to clearly delineate fund uses**
  - Supporting Task - Utilize the services of an experienced grant researcher and writer
    - **Identified projects eligible for grant funding**
    - **Research services available for specific types of grants**
- **Signature Strategy** - Periodically review Town services to identify opportunities for improving efficiency and effectiveness
  - Supporting Task - Conduct a feasibility analysis of government services provided by the Town
    - **Identify consultants to analyze Town services**
  - Supporting Task - Promote e-government and electronic transactions to improve customer convenience and operational efficiencies
    - **Implemented online business and implementing residential rental application solution**

## Maintain Current Infrastructure while Preparing the Town for Emerging Trends that Increase Public Safety and Quality of Life

- **Signature Strategy** - Develop an investment plan and schedule to maintain/bring FH's streets, medians, buildings, and parks to established standards
  - Supporting Task - Develop a detailed Infrastructure Condition Report with a scoring mechanism for evaluating and reporting the functionality, appearance, and upkeep of the Town's fixed assets
    - **Storm Water Master Plan**
    - **Continue working towards a new Facilities Reserve Plan**
    - **Citizen Streets Committee**
    - **Community Services Master Plan**



# Administrative Services



**David Trimble**

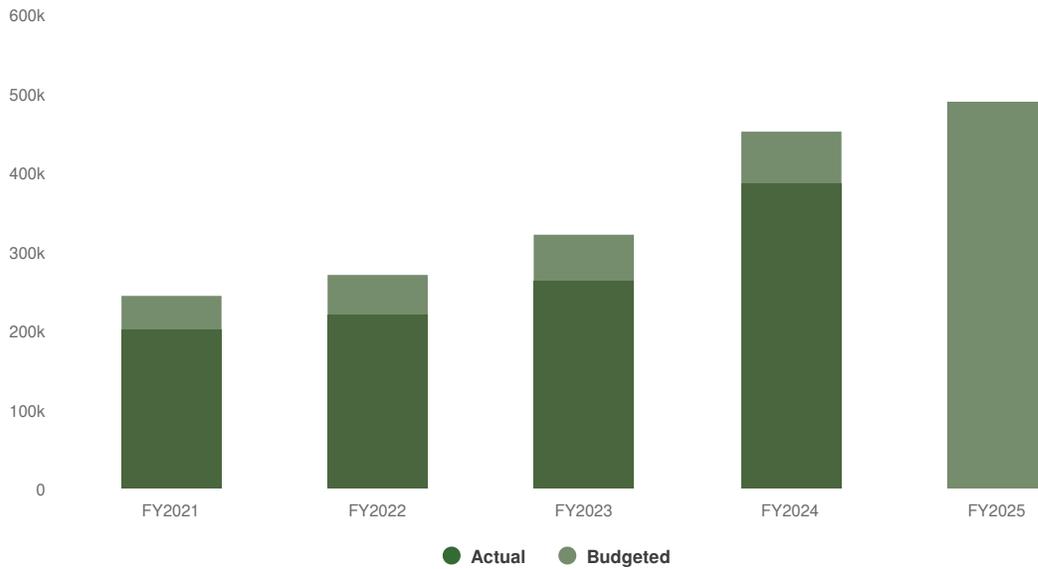
Administrative Services Director/Deputy Town Mgr

The Administrative Services Division leads the organization in the acquisition, maintenance, development, supervision and measurement of human assets and the results of their work (quality, productivity and service). The division also includes Information Technology, Legal Services, and Purchasing.

## Expenditures Summary

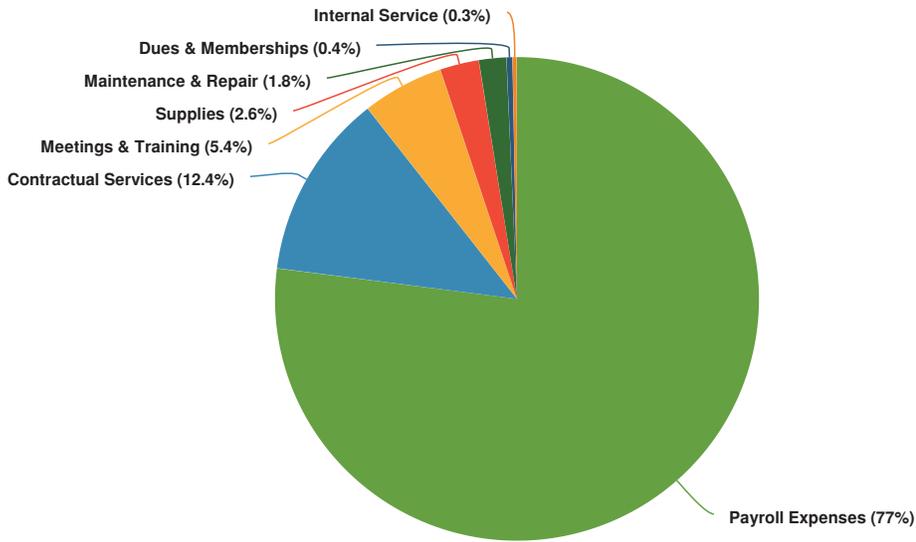
**\$491,355** **\$38,990**  
(8.62% vs. prior year)

### Administrative Services Proposed and Historical Budget vs. Actual

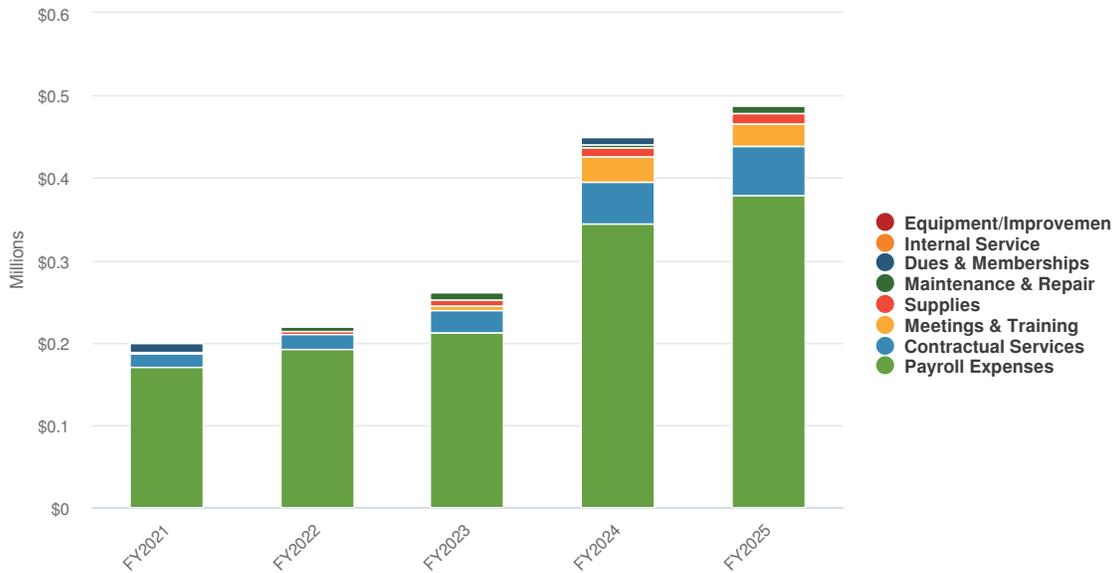


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$192,935	\$211,445	\$343,655	\$378,494	10.1%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Payroll Expenses:</b>	<b>\$192,935</b>	<b>\$211,445</b>	<b>\$343,655</b>	<b>\$378,494</b>	<b>10.1%</b>
Dues & Memberships					
Dues & Memberships	\$507	\$604	\$8,633	\$1,969	-77.2%
<b>Total Dues &amp; Memberships:</b>	<b>\$507</b>	<b>\$604</b>	<b>\$8,633</b>	<b>\$1,969</b>	<b>-77.2%</b>
Meetings & Training					
Meetings & Training	\$627	\$5,551	\$31,047	\$26,770	-13.8%
<b>Total Meetings &amp; Training:</b>	<b>\$627</b>	<b>\$5,551</b>	<b>\$31,047</b>	<b>\$26,770</b>	<b>-13.8%</b>
Maintenance & Repair					
Maintenance & Repair	\$4,136	\$8,509	\$3,549	\$8,950	152.2%
<b>Total Maintenance &amp; Repair:</b>	<b>\$4,136</b>	<b>\$8,509</b>	<b>\$3,549</b>	<b>\$8,950</b>	<b>152.2%</b>
Contractual Services					
Contractual Services	\$17,218	\$28,338	\$50,753	\$60,894	20%
<b>Total Contractual Services:</b>	<b>\$17,218</b>	<b>\$28,338</b>	<b>\$50,753</b>	<b>\$60,894</b>	<b>20%</b>
Supplies					
Supplies	\$3,822	\$6,834	\$12,070	\$12,820	6.2%
<b>Total Supplies:</b>	<b>\$3,822</b>	<b>\$6,834</b>	<b>\$12,070</b>	<b>\$12,820</b>	<b>6.2%</b>
Equipment/Improvement					
Equipment/Improvement	\$0	\$0	\$1,200	\$0	-100%
<b>Total Equipment/Improvement:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,200</b>	<b>\$0</b>	<b>-100%</b>
Internal Service					
Internal Service	\$1,991	\$2,328	\$1,458	\$1,458	0%
<b>Total Internal Service:</b>	<b>\$1,991</b>	<b>\$2,328</b>	<b>\$1,458</b>	<b>\$1,458</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$221,236</b>	<b>\$263,609</b>	<b>\$452,365</b>	<b>\$491,355</b>	<b>8.6%</b>



# Legal Services

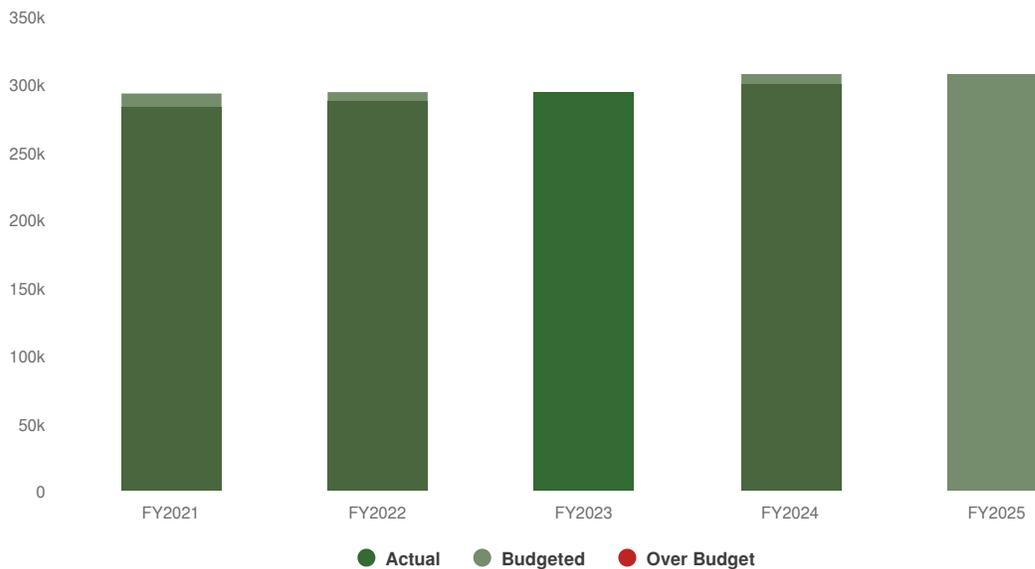


The Town Attorney and Town Prosecutor are appointed by the Town Council to serve as general counsel for the Town in addition to its responsibility for the efficient disposition of criminal cases prosecuted in the Municipal Court.

## Expenditures Summary

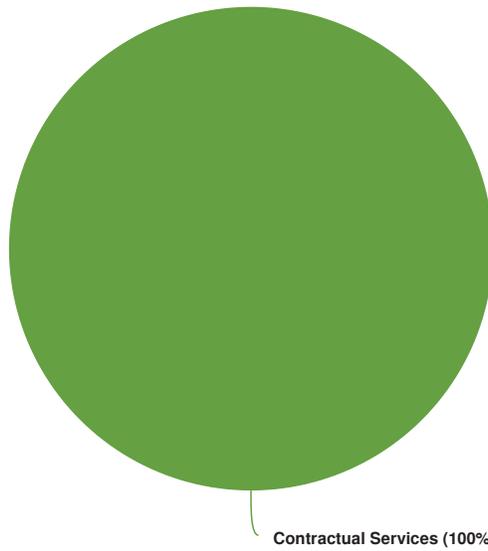
**\$308,600** **\$0**  
(0.00% vs. prior year)

### Legal Services Proposed and Historical Budget vs. Actual

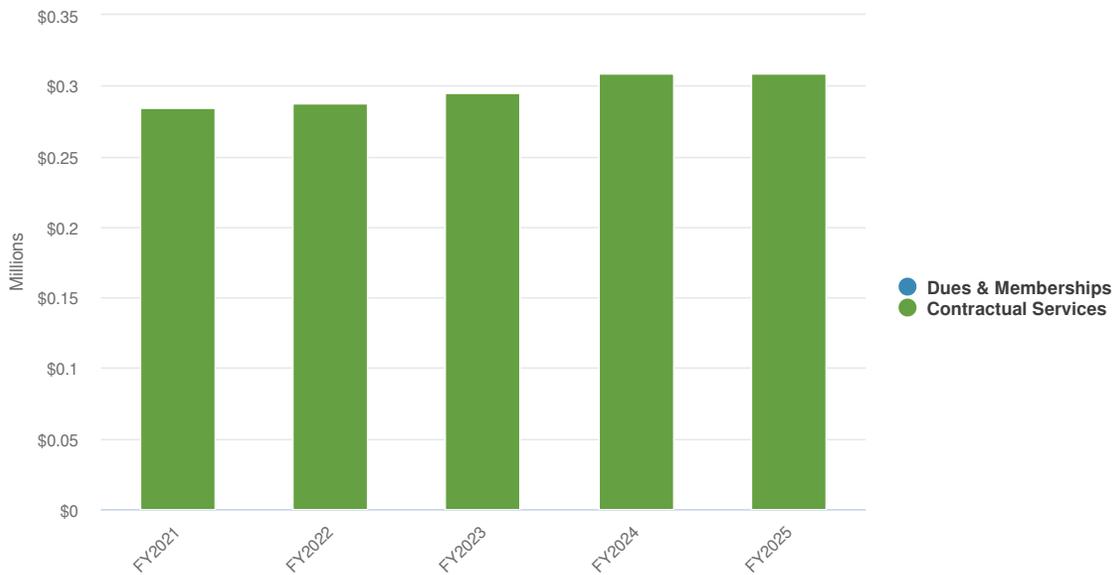


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Dues & Memberships					



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Dues & Memberships	\$0	\$35	\$0	\$0	0%
<b>Total Dues &amp; Memberships:</b>	<b>\$0</b>	<b>\$35</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Contractual Services					
Contractual Services	\$288,003	\$295,023	\$308,600	\$308,600	0%
<b>Total Contractual Services:</b>	<b>\$288,003</b>	<b>\$295,023</b>	<b>\$308,600</b>	<b>\$308,600</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$288,003</b>	<b>\$295,058</b>	<b>\$308,600</b>	<b>\$308,600</b>	<b>0%</b>

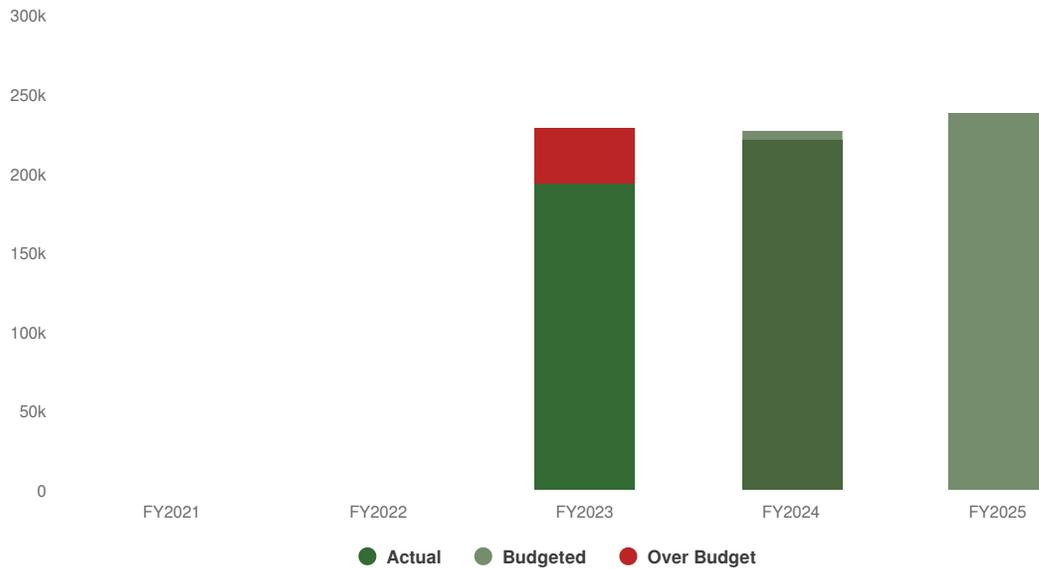
# Public Information

The mission of the Community Relations/Public Information Office is to be the trusted source of information by accurately communicating news and information to Fountain Hills' citizens, elected officials, customers, employees, and news media via internal and external communication sources.

## Expenditures Summary

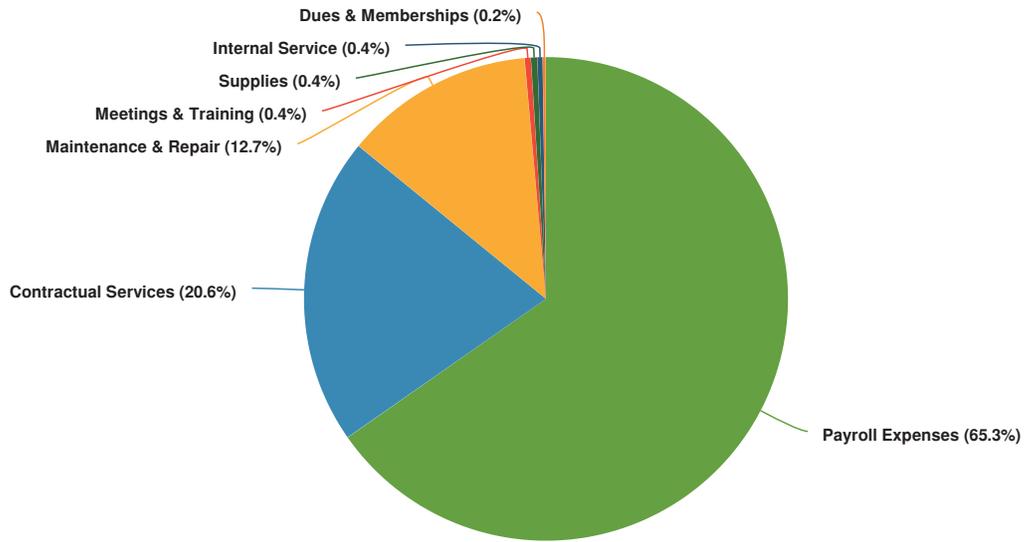
**\$238,801** **\$11,418**  
(5.02% vs. prior year)

Public Information Proposed and Historical Budget vs. Actual

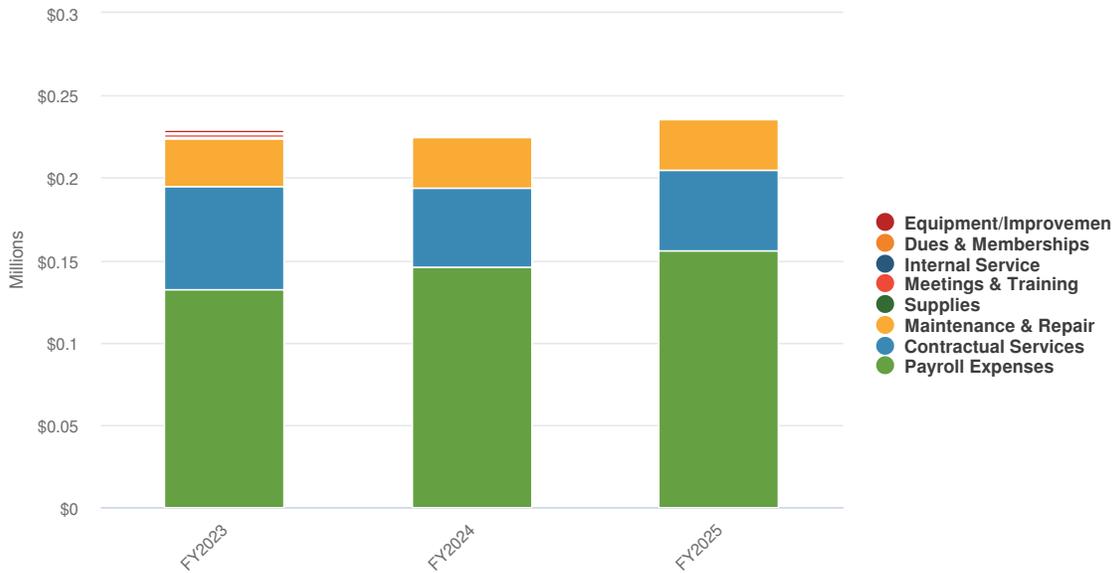


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$0	\$132,392	\$146,299	\$155,917	6.6%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Payroll Expenses:</b>	<b>\$0</b>	<b>\$132,392</b>	<b>\$146,299</b>	<b>\$155,917</b>	<b>6.6%</b>
Dues & Memberships					
Dues & Memberships	\$0	\$466	\$0	\$500	N/A
<b>Total Dues &amp; Memberships:</b>	<b>\$0</b>	<b>\$466</b>	<b>\$0</b>	<b>\$500</b>	<b>N/A</b>
Meetings & Training					
Meetings & Training	\$0	\$1,827	\$1,000	\$1,000	0%
<b>Total Meetings &amp; Training:</b>	<b>\$0</b>	<b>\$1,827</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
Maintenance & Repair					
Maintenance & Repair	\$0	\$29,003	\$30,310	\$30,310	0%
<b>Total Maintenance &amp; Repair:</b>	<b>\$0</b>	<b>\$29,003</b>	<b>\$30,310</b>	<b>\$30,310</b>	<b>0%</b>
Contractual Services					
Contractual Services	\$0	\$62,564	\$47,917	\$49,217	2.7%
<b>Total Contractual Services:</b>	<b>\$0</b>	<b>\$62,564</b>	<b>\$47,917</b>	<b>\$49,217</b>	<b>2.7%</b>
Supplies					
Supplies	\$0	\$396	\$1,000	\$1,000	0%
<b>Total Supplies:</b>	<b>\$0</b>	<b>\$396</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
Equipment/Improvement					
Equipment/Improvement	\$0	\$1,495	\$0	\$0	0%
<b>Total Equipment/Improvement:</b>	<b>\$0</b>	<b>\$1,495</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Internal Service					
Internal Service	\$0	\$1,112	\$857	\$857	0%
<b>Total Internal Service:</b>	<b>\$0</b>	<b>\$1,112</b>	<b>\$857</b>	<b>\$857</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$229,253</b>	<b>\$227,383</b>	<b>\$238,801</b>	<b>5%</b>

## Strategic Initiatives

### **Targeted Collaborative Economic Development**

- **Signature Strategy** - Retain existing businesses and attract new ones
  - Supporting Task - Develop and promote an effective brand image to prospective businesses and residents
    - **Brand image (logo) adopted by Council**
    - **Replace Town materials, incorporating the new logo**

### **Promote the Long-Term Financial Sustainability of Town Infrastructure, Environmental and Social Resources**

- **Signature Strategy** - Maintain transparency by communicating the Town's finances to the public
  - Supporting Task - Conduct a regularly occurring community survey in order to track satisfaction levels with Town services
    - **Completed in FY 2022**



# Purchasing

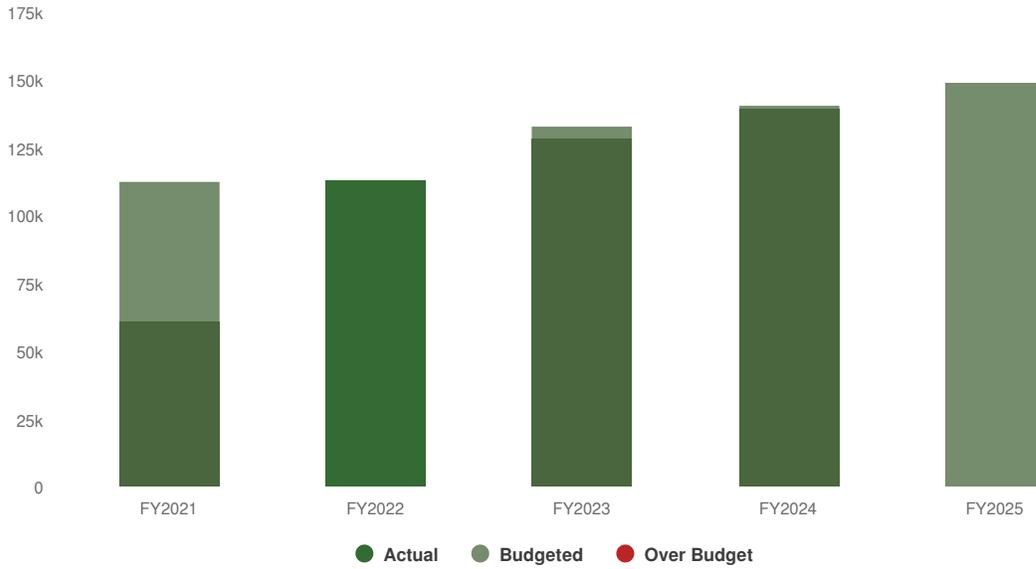


The Purchasing Division is responsible for supporting the Town's need for materials and services in accordance with Federal, State, and Town requirements. These requisitions are conducted in an open, competitive, and professional manner, which maximizes the effectiveness of tax dollars.

## Expenditures Summary

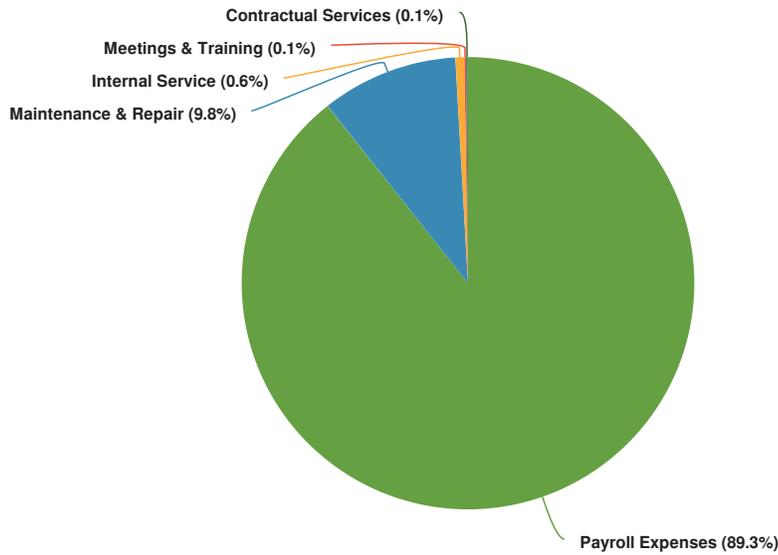
**\$149,035** **\$8,069**  
(5.72% vs. prior year)

### Purchasing Proposed and Historical Budget vs. Actual

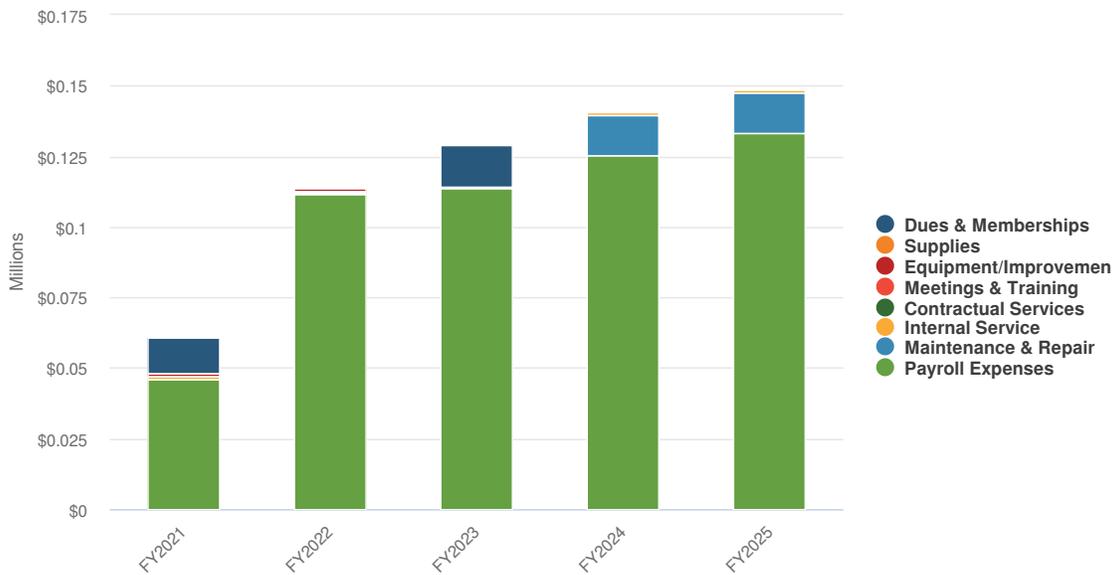


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$111,339	\$113,516	\$125,079	\$133,148	6.5%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Payroll Expenses:</b>	<b>\$111,339</b>	<b>\$113,516</b>	<b>\$125,079</b>	<b>\$133,148</b>	<b>6.5%</b>
Dues & Memberships					
Dues & Memberships	\$0	\$14,568	\$0	\$0	0%
<b>Total Dues &amp; Memberships:</b>	<b>\$0</b>	<b>\$14,568</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Meetings & Training					
Meetings & Training	\$219	\$0	\$200	\$200	0%
<b>Total Meetings &amp; Training:</b>	<b>\$219</b>	<b>\$0</b>	<b>\$200</b>	<b>\$200</b>	<b>0%</b>
Maintenance & Repair					
Maintenance & Repair	\$0	\$0	\$14,570	\$14,570	0%
<b>Total Maintenance &amp; Repair:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,570</b>	<b>\$14,570</b>	<b>0%</b>
Contractual Services					
Contractual Services	\$184	\$66	\$200	\$200	0%
<b>Total Contractual Services:</b>	<b>\$184</b>	<b>\$66</b>	<b>\$200</b>	<b>\$200</b>	<b>0%</b>
Equipment/Improvement					
Equipment/Improvement	\$810	\$0	\$0	\$0	0%
<b>Total Equipment/Improvement:</b>	<b>\$810</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Internal Service					
Internal Service	\$897	\$835	\$917	\$917	0%
<b>Total Internal Service:</b>	<b>\$897</b>	<b>\$835</b>	<b>\$917</b>	<b>\$917</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$113,449</b>	<b>\$128,985</b>	<b>\$140,966</b>	<b>\$149,035</b>	<b>5.7%</b>



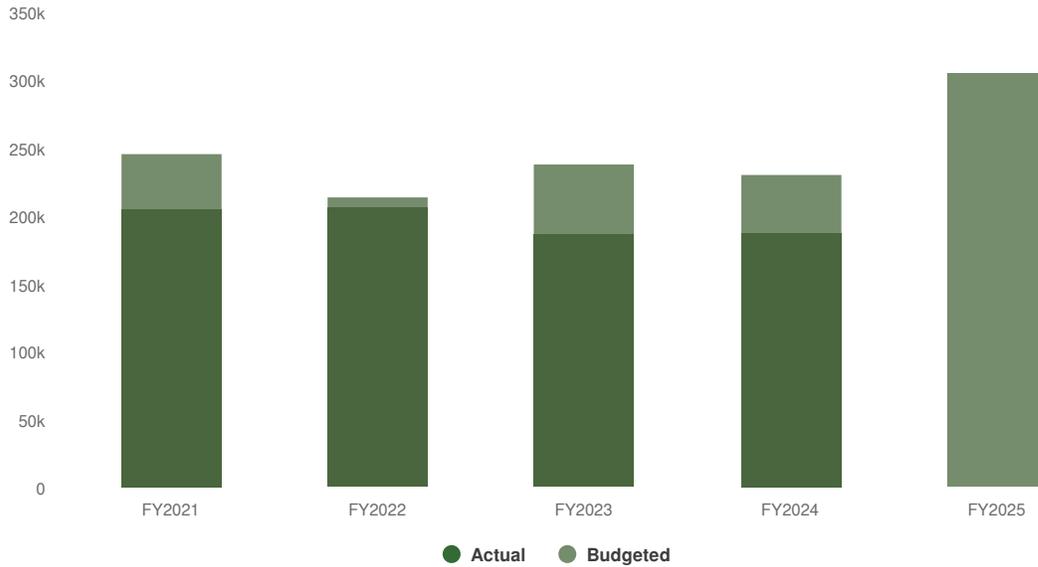
# Town Clerk

The Town Clerk Division supports the values of the community and the organization through the delivery of quality customer service; conducting fair and open municipal elections; providing broad organizational support; managing the Town's records management program and accessibility to public records; overseeing boards and commissions administration; and ensuring that official postings, notices and related publications meet legal compliance.

## Expenditures Summary

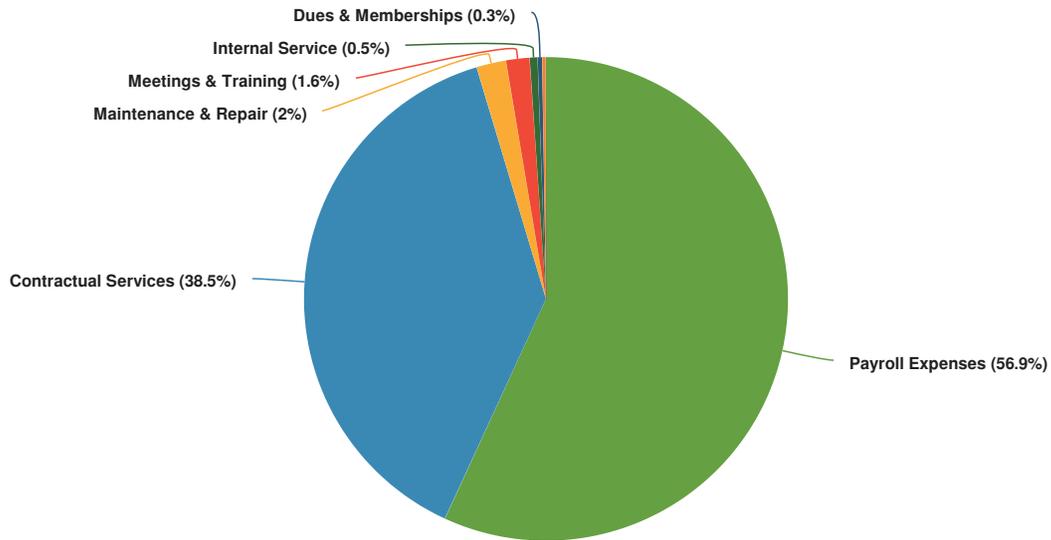
**\$306,281** **\$75,243**  
(32.57% vs. prior year)

Town Clerk Proposed and Historical Budget vs. Actual



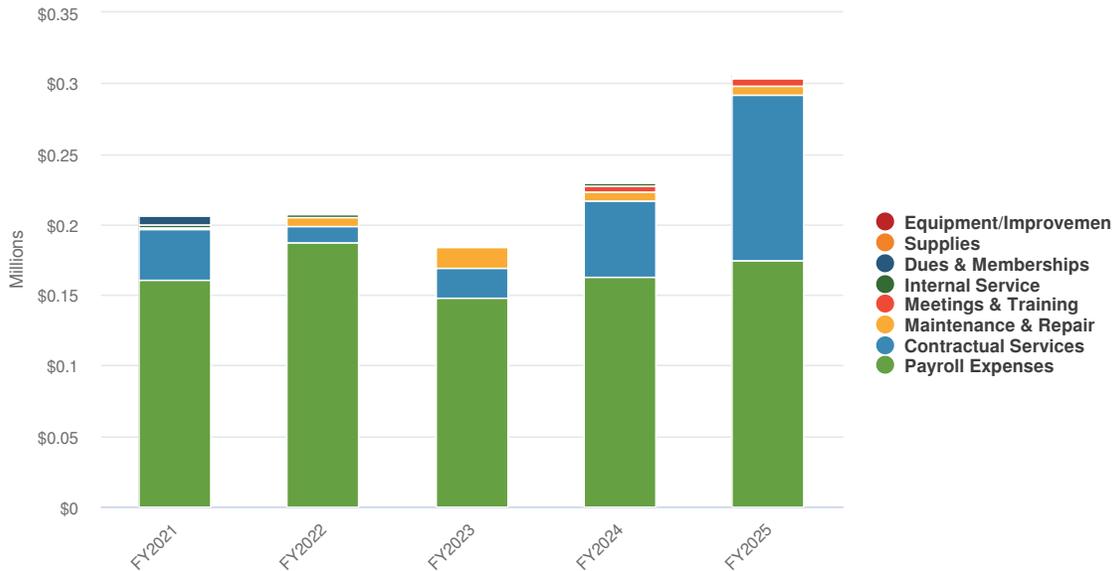
# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



The Town will be holding a primary and general election for Mayoral and Council Member seats, which will require increased expenditures for contractual services during Fiscal Year 2025.

## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$187,625	\$148,416	\$162,825	\$174,168	7%
<b>Total Payroll Expenses:</b>	<b>\$187,625</b>	<b>\$148,416</b>	<b>\$162,825</b>	<b>\$174,168</b>	<b>7%</b>
Dues & Memberships					
Dues & Memberships	\$215	\$383	\$950	\$950	0%
<b>Total Dues &amp; Memberships:</b>	<b>\$215</b>	<b>\$383</b>	<b>\$950</b>	<b>\$950</b>	<b>0%</b>
Meetings & Training					
Meetings & Training	\$310	\$145	\$4,824	\$4,824	0%
<b>Total Meetings &amp; Training:</b>	<b>\$310</b>	<b>\$145</b>	<b>\$4,824</b>	<b>\$4,824</b>	<b>0%</b>
Maintenance & Repair					
Maintenance & Repair	\$6,210	\$14,891	\$6,000	\$6,000	0%
<b>Total Maintenance &amp; Repair:</b>	<b>\$6,210</b>	<b>\$14,891</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>0%</b>
Contractual Services					
Contractual Services	\$11,233	\$21,141	\$54,080	\$117,980	118.2%
<b>Total Contractual Services:</b>	<b>\$11,233</b>	<b>\$21,141</b>	<b>\$54,080</b>	<b>\$117,980</b>	<b>118.2%</b>
Supplies					
Supplies	\$2	\$454	\$695	\$695	0%
<b>Total Supplies:</b>	<b>\$2</b>	<b>\$454</b>	<b>\$695</b>	<b>\$695</b>	<b>0%</b>
Equipment/Improvement					
Equipment/Improvement	\$0	\$0	\$50	\$50	0%
<b>Total Equipment/Improvement:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50</b>	<b>\$50</b>	<b>0%</b>
Internal Service					
Internal Service	\$1,840	\$1,757	\$1,614	\$1,614	0%
<b>Total Internal Service:</b>	<b>\$1,840</b>	<b>\$1,757</b>	<b>\$1,614</b>	<b>\$1,614</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$207,434</b>	<b>\$187,188</b>	<b>\$231,038</b>	<b>\$306,281</b>	<b>32.6%</b>

## Town Manager



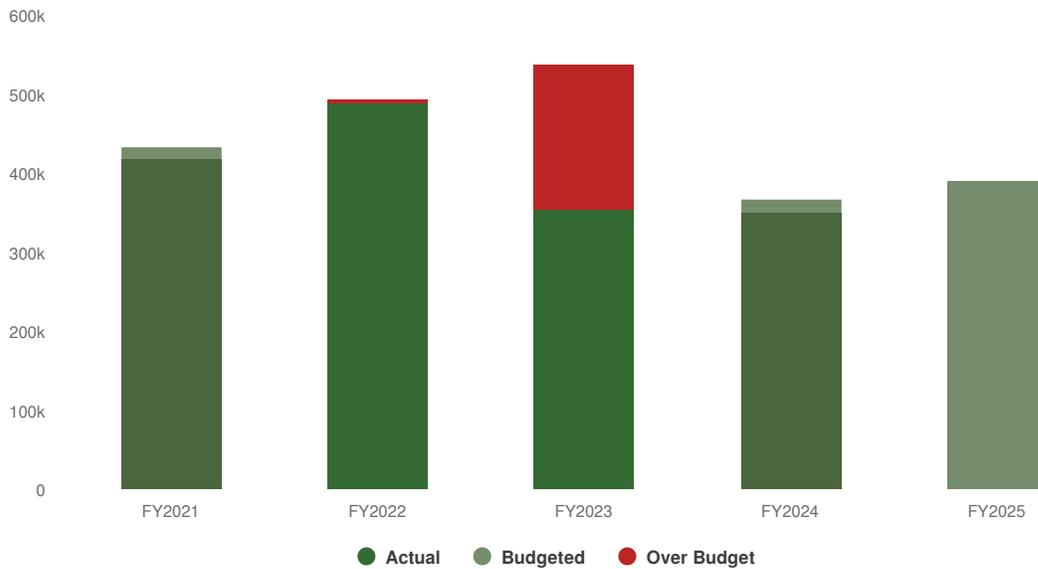
**Rachael Goodwin**  
Town Manager

The Town Manager provides leadership to ensure a high quality of life for the citizens of Fountain Hills by utilizing Town resources to the greatest extent possible and offering superior service. The Manager works in conjunction with the Town Council and the Strategic Planning Advisory Commission (SPAC) for successful implementation of Operational Priorities and Strategic Plan Goals. Per direction and approval of the Town Council, the Manager also administers fee for service contracts and communicates with the public.

### Expenditures Summary

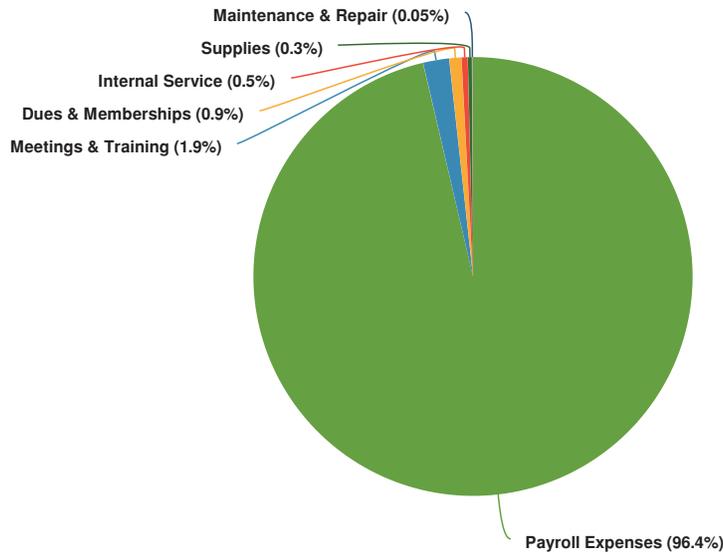
**\$389,870**    **\$21,558**  
(5.85% vs. prior year)

Town Manager Proposed and Historical Budget vs. Actual

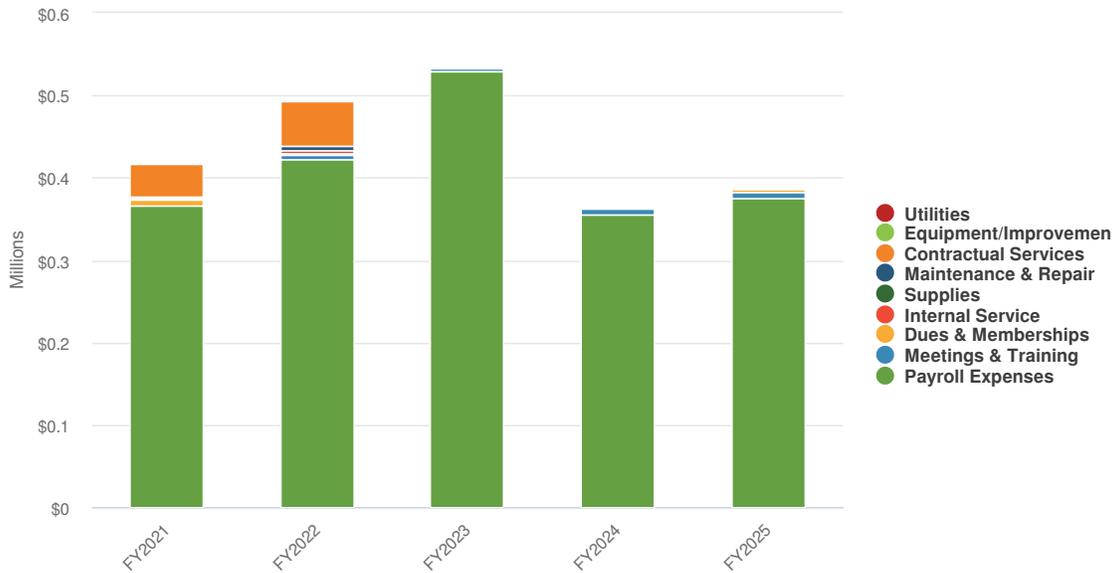


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$421,992	\$529,864	\$355,223	\$375,646	5.7%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Payroll Expenses:</b>	<b>\$421,992</b>	<b>\$529,864</b>	<b>\$355,223</b>	<b>\$375,646</b>	<b>5.7%</b>
Dues & Memberships					
Dues & Memberships	\$2,068	\$3,042	\$3,000	\$3,500	16.7%
<b>Total Dues &amp; Memberships:</b>	<b>\$2,068</b>	<b>\$3,042</b>	<b>\$3,000</b>	<b>\$3,500</b>	<b>16.7%</b>
Meetings & Training					
Meetings & Training	\$5,311	\$2,408	\$6,615	\$7,500	13.4%
<b>Total Meetings &amp; Training:</b>	<b>\$5,311</b>	<b>\$2,408</b>	<b>\$6,615</b>	<b>\$7,500</b>	<b>13.4%</b>
Maintenance & Repair					
Maintenance & Repair	\$4,228	\$317	\$200	\$200	0%
<b>Total Maintenance &amp; Repair:</b>	<b>\$4,228</b>	<b>\$317</b>	<b>\$200</b>	<b>\$200</b>	<b>0%</b>
Contractual Services					
Contractual Services	\$55,377	\$57	\$80	\$80	0%
<b>Total Contractual Services:</b>	<b>\$55,377</b>	<b>\$57</b>	<b>\$80</b>	<b>\$80</b>	<b>0%</b>
Supplies					
Supplies	\$1,137	\$378	\$1,410	\$1,160	-17.7%
<b>Total Supplies:</b>	<b>\$1,137</b>	<b>\$378</b>	<b>\$1,410</b>	<b>\$1,160</b>	<b>-17.7%</b>
Equipment/Improvement					
Equipment/Improvement	\$106	\$0	\$0	\$0	0%
<b>Total Equipment/Improvement:</b>	<b>\$106</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Internal Service					
Internal Service	\$3,299	\$2,051	\$1,784	\$1,784	0%
<b>Total Internal Service:</b>	<b>\$3,299</b>	<b>\$2,051</b>	<b>\$1,784</b>	<b>\$1,784</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$493,519</b>	<b>\$538,117</b>	<b>\$368,312</b>	<b>\$389,870</b>	<b>5.9%</b>



# Strategic Initiatives

## Targeted Collaborative Economic Development

- **Signature Strategy** - Lead the formation of collaborative economic development groups
  - Supporting Task - Coordinate periodic meetings between the Town of Fountain Hills, Fountain Hills Chamber of Commerce, Ft. McDowell Yavapai Nation, Salt River Maricopa Pima Indian Community, to discuss the local expansion of business and tourism opportunities
    - **Chamber monthly meetings**
    - **SRMPIC quarterly meetings**

## Promote the Long-Term Financial Sustainability of Town Infrastructure, Environmental and Social Resources

- **Signature Strategy** - Promote the long-term financial health and stability of the Town
  - Supporting Task - Utilize the services of an experienced grant researcher and writer
    - **Identify projects eligible for grant funding**
    - **Research services available for specific types of grants**

## Continue to Improve the Public Health, Well-Being, and Safety of our Town

- **Signature Strategy** - Promote the natural and built environment of Fountain Hills to improve the public health, well-being, and safety of the community
  - Supporting Task - Incorporate public health, well-being, and safety in Fountain Hills policies when relevant
    - **Pedestrian Traffic Safety Committee**
    - **Embarking on first full fiscal year with in-house fire and emergency services for Town citizens**

# General Government

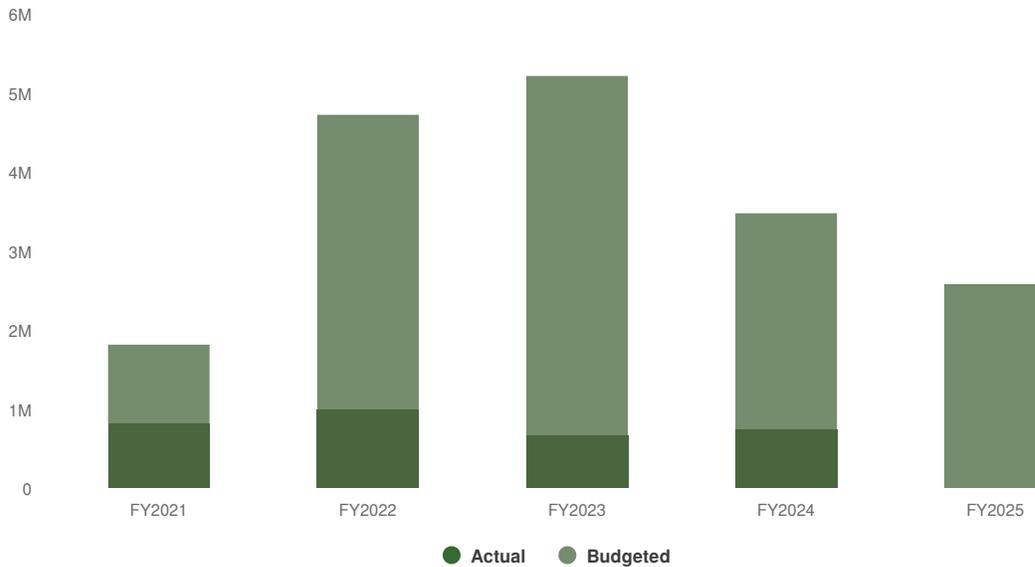


The purpose of the General Government Department is to locate expenditures that are Town-wide and do not belong to any one department. Such expenditures as the community contracts, Town's membership dues in the Arizona League of Cities and Town, Maricopa Association of Governments, East Valley Partnership, and other Town-wide expenditures are located in the General Government Department. Transfers for Municipal Property Corporation (MPC) debt service for the Community Center are also located in General Government. Terms such as General Government and Non-Departmental are commonly used in municipal budgeting to describe this type of cost center.

## Expenditures Summary

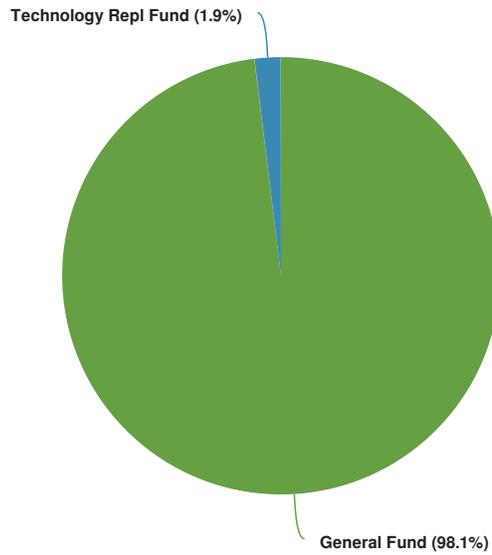
**\$2,582,053** **-\$911,735**  
(-26.10% vs. prior year)

General Government Proposed and Historical Budget vs. Actual



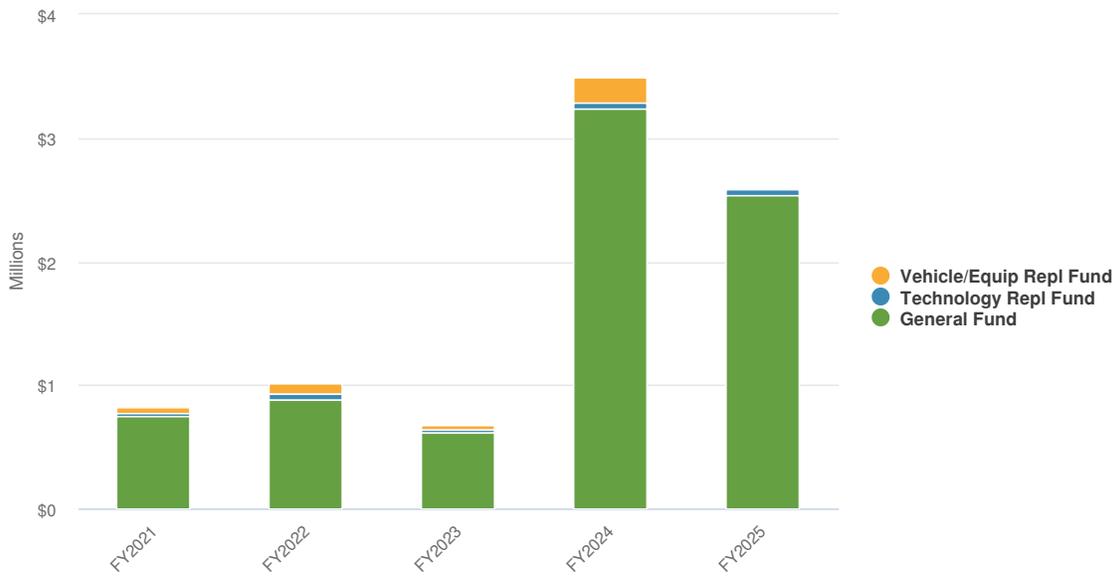
# Expenditures by Fund

## 2025 Expenditures by Fund



Slowing revenue growth and increased spending for cost-of-living adjustments for staff resulted in a lower contingency amount within the General Government Department for Fiscal Year 2025. The Town also did not budget any expenditures within the Vehicle/Equipment Replacement Fund. These changes resulted in the decrease in Fiscal Year 2025 budgeted expenditures.

## Budgeted and Historical 2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund	\$884,814	\$614,144	\$3,238,088	\$2,532,053	-21.8%

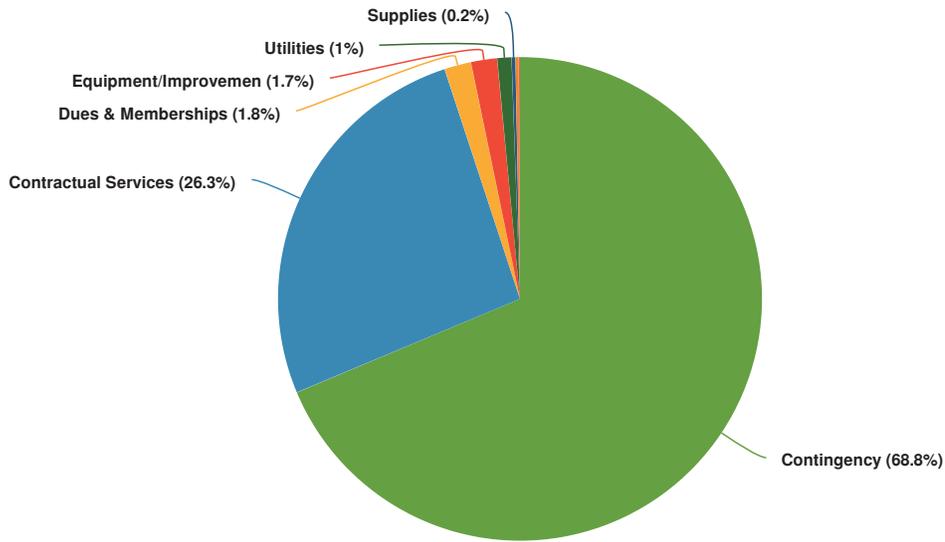


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Technology Repl Fund	\$43,971	\$28,936	\$50,000	\$50,000	0%
Vehicle/Equip Repl Fund	\$80,580	\$39,602	\$205,700	\$0	-100%
<b>Total:</b>	<b>\$1,009,365</b>	<b>\$682,682</b>	<b>\$3,493,788</b>	<b>\$2,582,053</b>	<b>-26.1%</b>

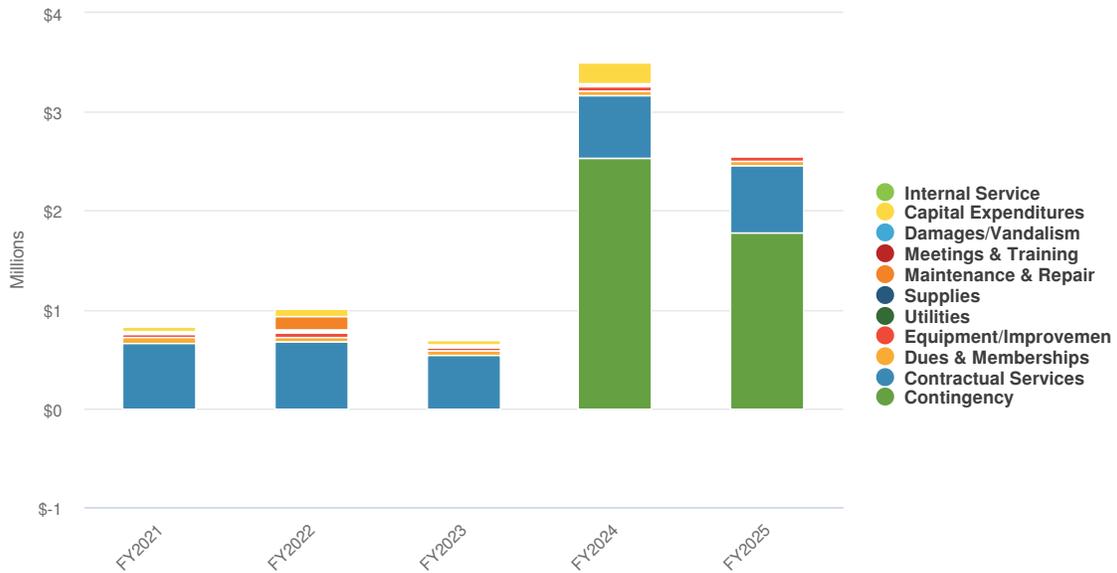


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Dues & Memberships					



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Dues & Memberships	\$44,840	\$44,279	\$45,987	\$46,038	0.1%
<b>Total Dues &amp; Memberships:</b>	<b>\$44,840</b>	<b>\$44,279</b>	<b>\$45,987</b>	<b>\$46,038</b>	<b>0.1%</b>
Meetings & Training					
Meetings & Training	\$0	\$0	\$1,740	\$1,740	0%
<b>Total Meetings &amp; Training:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,740</b>	<b>\$1,740</b>	<b>0%</b>
Maintenance & Repair					
Maintenance & Repair	\$134,532	\$1,747	\$6,000	\$6,000	0%
<b>Total Maintenance &amp; Repair:</b>	<b>\$134,532</b>	<b>\$1,747</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>0%</b>
Utilities					
Utilities	\$24,085	\$20,523	\$25,000	\$25,000	0%
<b>Total Utilities:</b>	<b>\$24,085</b>	<b>\$20,523</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>0%</b>
Contractual Services					
Contractual Services	\$675,505	\$538,743	\$625,002	\$679,717	8.8%
<b>Total Contractual Services:</b>	<b>\$675,505</b>	<b>\$538,743</b>	<b>\$625,002</b>	<b>\$679,717</b>	<b>8.8%</b>
Supplies					
Supplies	\$7,678	\$8,562	\$6,305	\$6,305	0%
<b>Total Supplies:</b>	<b>\$7,678</b>	<b>\$8,562</b>	<b>\$6,305</b>	<b>\$6,305</b>	<b>0%</b>
Equipment/Improvement					
Equipment/Improvement	\$43,971	\$31,960	\$45,000	\$45,000	0%
<b>Total Equipment/Improvement:</b>	<b>\$43,971</b>	<b>\$31,960</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>0%</b>
Damages/Vandalism					
Damages/Vandalism	\$400	\$0	\$0	\$0	0%
<b>Total Damages/Vandalism:</b>	<b>\$400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Internal Service					
Internal Service	-\$2,226	-\$2,735	-\$4,288	-\$4,288	0%
<b>Total Internal Service:</b>	<b>-\$2,226</b>	<b>-\$2,735</b>	<b>-\$4,288</b>	<b>-\$4,288</b>	<b>0%</b>
Contingency					
Contingency	\$0	\$0	\$2,537,342	\$1,776,541	-30%
<b>Total Contingency:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,537,342</b>	<b>\$1,776,541</b>	<b>-30%</b>
Capital Expenditures					
Capital Expenditures	\$80,580	\$39,602	\$205,700	\$0	-100%
<b>Total Capital Expenditures:</b>	<b>\$80,580</b>	<b>\$39,602</b>	<b>\$205,700</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Expense Objects:</b>	<b>\$1,009,365</b>	<b>\$682,682</b>	<b>\$3,493,788</b>	<b>\$2,582,053</b>	<b>-26.1%</b>



# Municipal Court

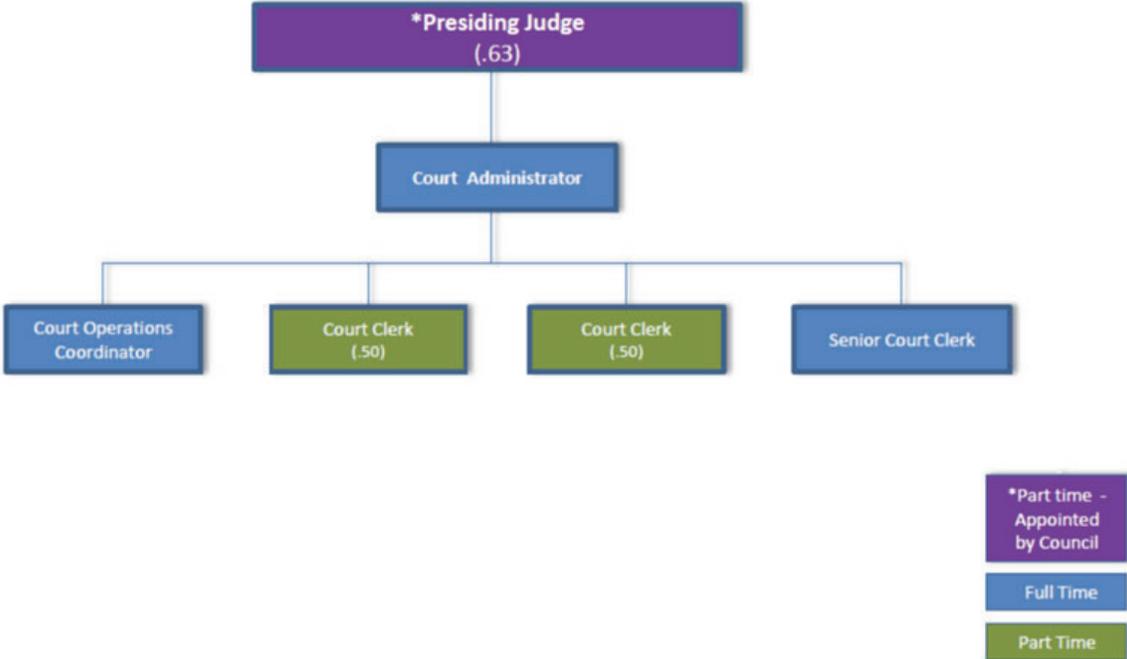


**Joanna Elliott**  
Court Administrator

The Fountain Hills Municipal Court is the judicial branch of the Fountain Hills government. Pursuant to State law and the Town Code, decisions regarding the overall function of the Court are the sole responsibility of the Presiding Judge, who also has exclusive supervisory authority over all court personnel. The Court has jurisdiction over civil traffic, criminal traffic and criminal misdemeanor offenses and violations of our Town Code and ordinances. The Court also has authority over specified juvenile offenses. In addition, the Municipal Court Presiding Judge has authority to issue arrest/search warrants, civil orders of protection, and injunctions against harassment. As part of the Arizona State Court System, the Fountain Hills Municipal Court is subject to the authority and administrative supervision of the Arizona Supreme Court. The Fountain Hills Municipal Court has legal obligations and reporting responsibilities to the State as well as to the Town of Fountain Hills. The Court must comply with constantly changing federal, state, and local laws and administrative rules, including those relating to crimes and criminal procedure, victims' rights, record keeping, ADA, minimum accounting standards and judicial ethics.

## Organizational Chart

### MUNICIPAL COURT



## Authorized FTE by Department

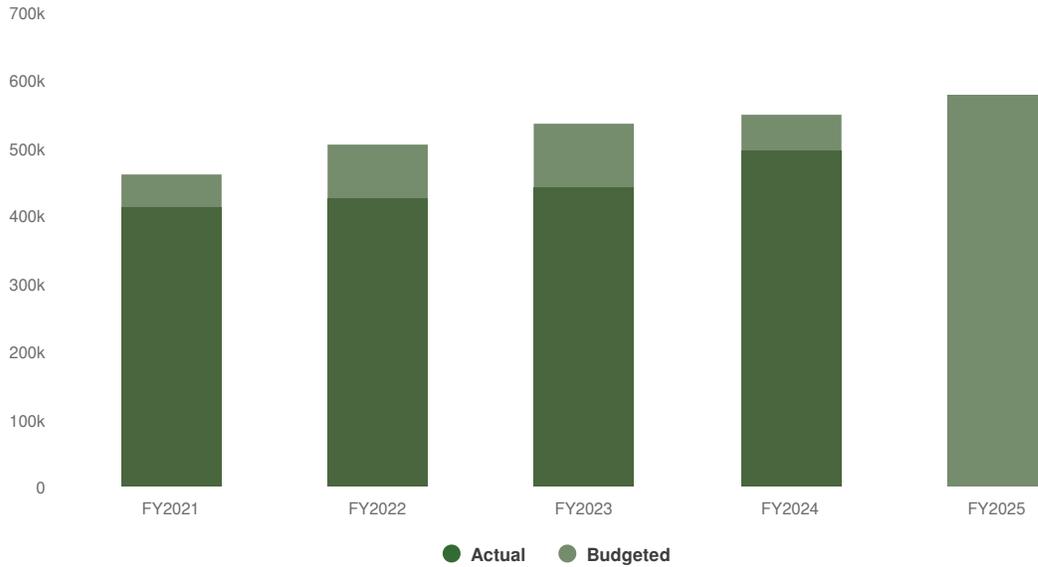
### Schedule of Authorized Positions

Position Title	FY 21-22 Authorized FTE	FY 22-23 Authorized FTE	FY 23-24 Authorized FTE	FY 24-25 Proposed FTE
<b><u>Municipal Court</u></b>				
<b>Authorized FTE</b>	<b>3.63</b>	<b>4.63</b>	<b>4.63</b>	<b>4.63</b>

### Expenditures Summary

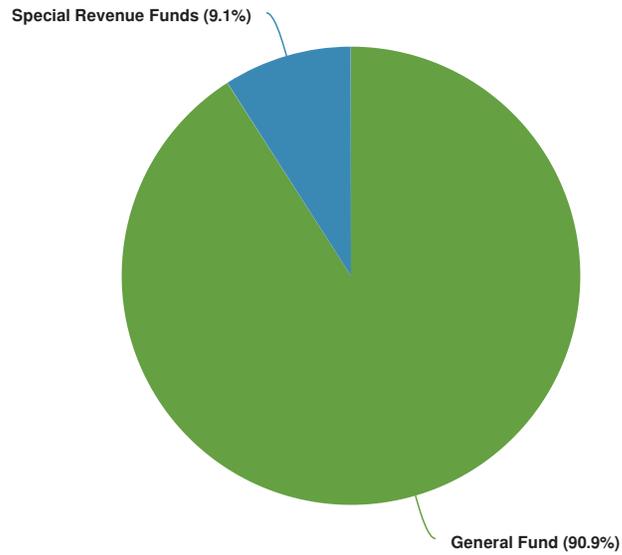
\$578,874
\$28,865  
(5.25% vs. prior year)

#### Municipal Court Proposed and Historical Budget vs. Actual

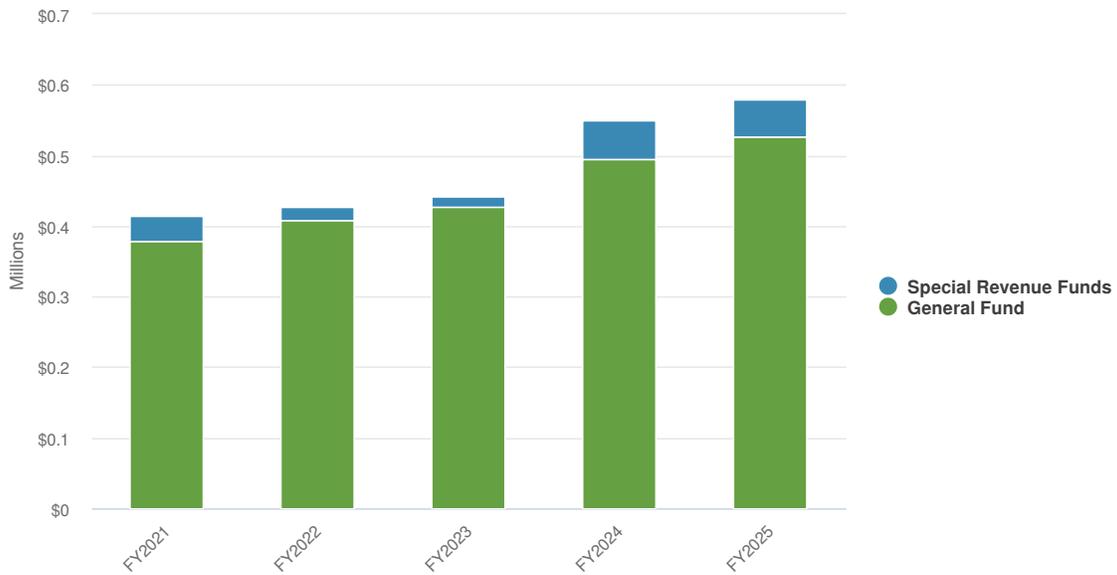


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund

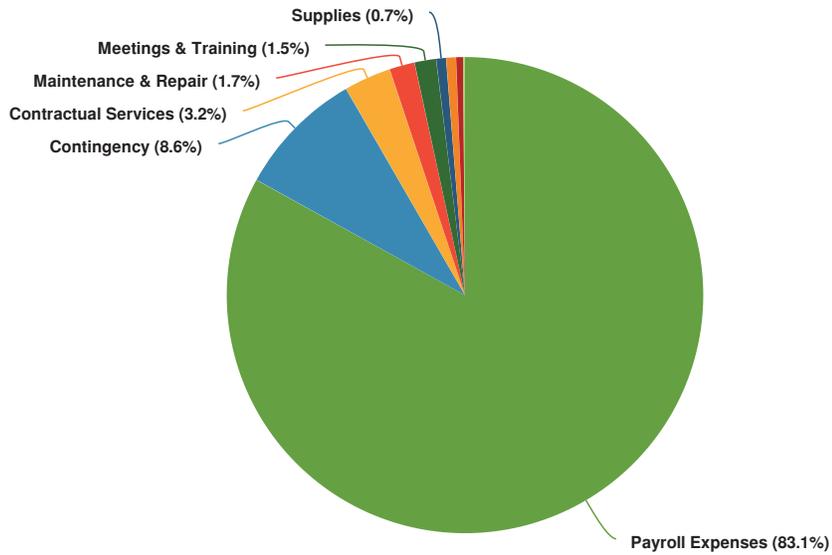


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund	\$408,115	\$426,770	\$495,409	\$526,374	6.3%
Special Revenue Funds	\$19,495	\$15,929	\$54,600	\$52,500	-3.8%
<b>Total:</b>	<b>\$427,611</b>	<b>\$442,699</b>	<b>\$550,009</b>	<b>\$578,874</b>	<b>5.2%</b>

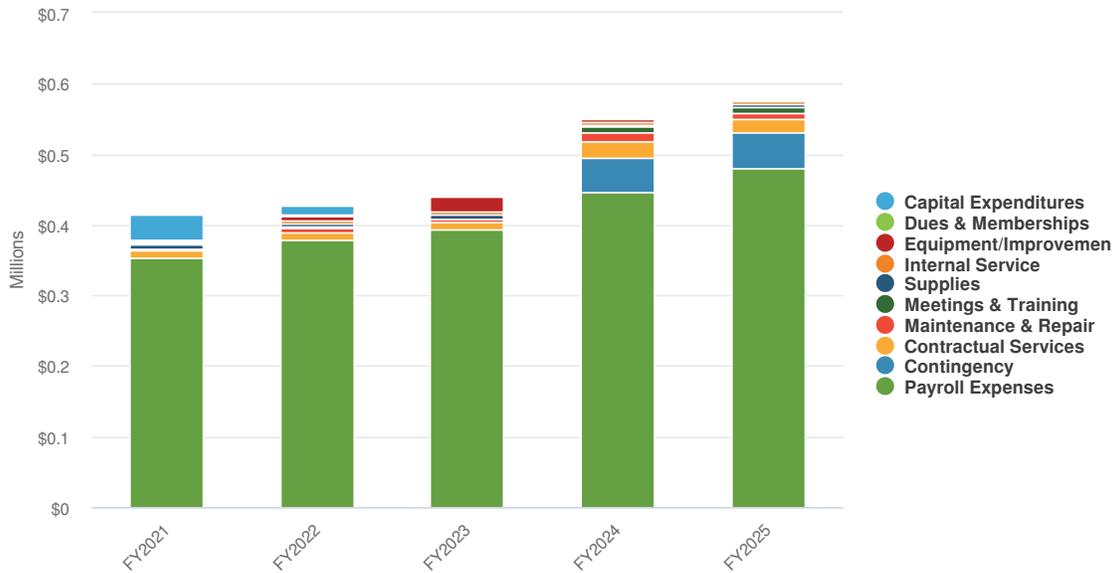


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$379,487	\$393,147	\$445,662	\$480,762	7.9%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Payroll Expenses:</b>	<b>\$379,487</b>	<b>\$393,147</b>	<b>\$445,662</b>	<b>\$480,762</b>	<b>7.9%</b>
Dues & Memberships					
Dues & Memberships	\$1,329	\$2,716	\$677	\$677	0%
<b>Total Dues &amp; Memberships:</b>	<b>\$1,329</b>	<b>\$2,716</b>	<b>\$677</b>	<b>\$677</b>	<b>0%</b>
Meetings & Training					
Meetings & Training	\$1,132	\$1,232	\$8,405	\$8,405	0%
<b>Total Meetings &amp; Training:</b>	<b>\$1,132</b>	<b>\$1,232</b>	<b>\$8,405</b>	<b>\$8,405</b>	<b>0%</b>
Maintenance & Repair					
Maintenance & Repair	\$5,592	\$2,610	\$11,610	\$10,010	-13.8%
<b>Total Maintenance &amp; Repair:</b>	<b>\$5,592</b>	<b>\$2,610</b>	<b>\$11,610</b>	<b>\$10,010</b>	<b>-13.8%</b>
Contractual Services					
Contractual Services	\$10,645	\$11,390	\$22,616	\$18,481	-18.3%
<b>Total Contractual Services:</b>	<b>\$10,645</b>	<b>\$11,390</b>	<b>\$22,616</b>	<b>\$18,481</b>	<b>-18.3%</b>
Supplies					
Supplies	\$5,053	\$5,660	\$3,939	\$3,939	0%
<b>Total Supplies:</b>	<b>\$5,053</b>	<b>\$5,660</b>	<b>\$3,939</b>	<b>\$3,939</b>	<b>0%</b>
Equipment/Improvement					
Equipment/Improvement	\$7,431	\$21,651	\$3,260	\$2,760	-15.3%
<b>Total Equipment/Improvement:</b>	<b>\$7,431</b>	<b>\$21,651</b>	<b>\$3,260</b>	<b>\$2,760</b>	<b>-15.3%</b>
Internal Service					
Internal Service	\$3,747	\$4,292	\$3,840	\$3,840	0%
<b>Total Internal Service:</b>	<b>\$3,747</b>	<b>\$4,292</b>	<b>\$3,840</b>	<b>\$3,840</b>	<b>0%</b>
Contingency					
Contingency	\$0	\$0	\$50,000	\$50,000	0%
<b>Total Contingency:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
Capital Expenditures					
Capital Expenditures	\$13,196	\$0	\$0	\$0	0%
<b>Total Capital Expenditures:</b>	<b>\$13,196</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$427,611</b>	<b>\$442,699</b>	<b>\$550,009</b>	<b>\$578,874</b>	<b>5.2%</b>



# Public Works

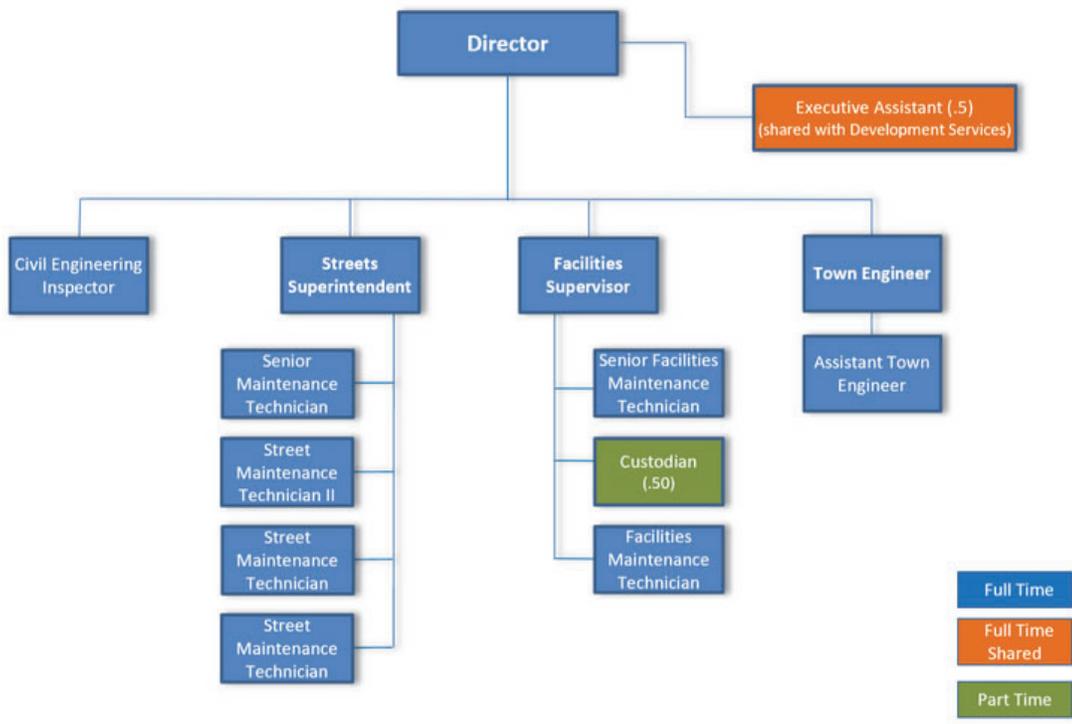


**Justin Weldy**  
Public Works Director

The Public Works Department is dedicated to enhancing the quality of life in Fountain Hills by ensuring the construction of quality infrastructure; maintenance of roadways and traffic control devices; maintenance of Town-owned washes, dams, medians and open space; and maintenance of Town facilities in a manner that provides a safe, healthy and secure environment for staff and visitors. The Department strives to provide quality customer service in a professional and timely manner.

## Organizational Chart

### PUBLIC WORKS DEPARTMENT



## Authorized FTE by Department

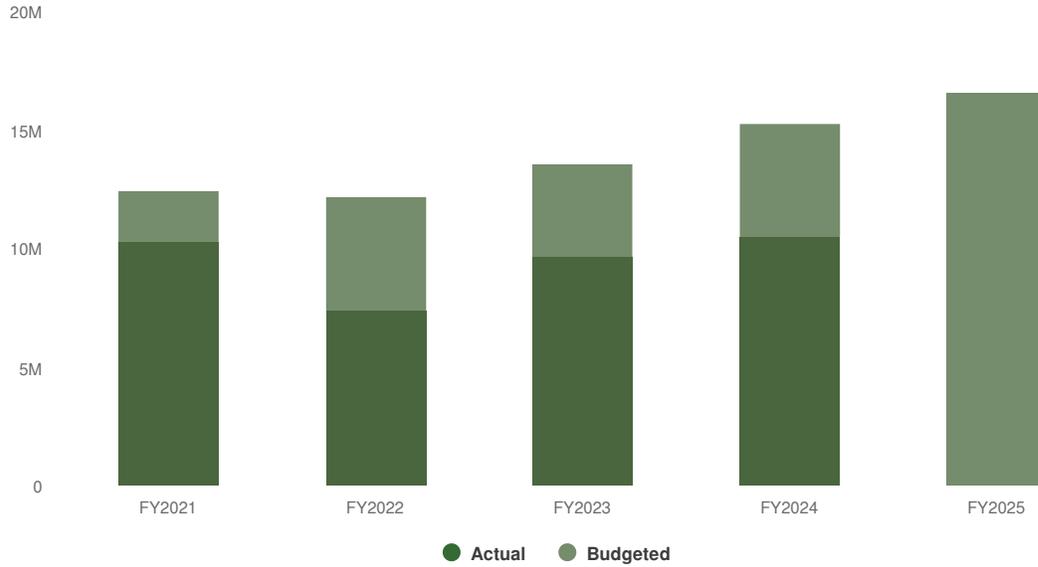
Position Title	FY 21-22 Authorized FTE	FY 22-23 Authorized FTE	FY 23-24 Authorized FTE	FY 24-25 Proposed FTE
<b>Public Works</b>				
<b>Authorized FTE</b>	<b>12.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>



## Expenditures Summary

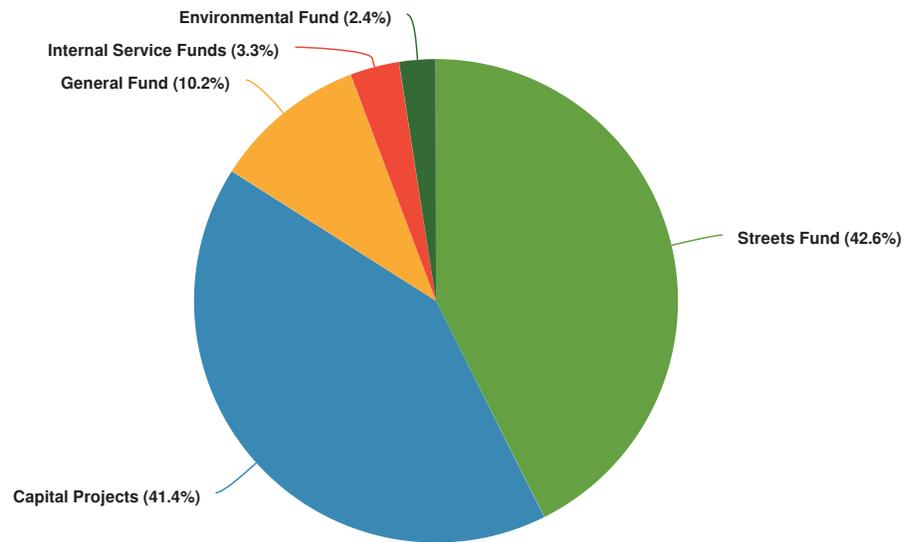
**\$16,629,654** **\$1,369,317**  
(8.97% vs. prior year)

### Public Works Proposed and Historical Budget vs. Actual

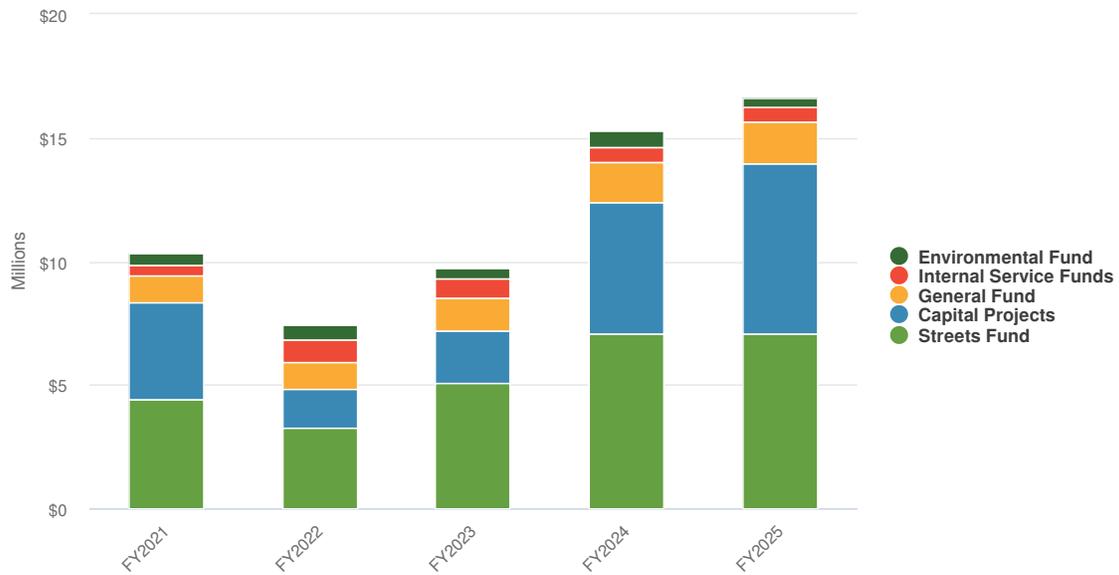


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



The Public Works Department has more planned Capital Projects for Fiscal Year 2025 compared to the prior year, which resulted in increased budgeted expenditures.

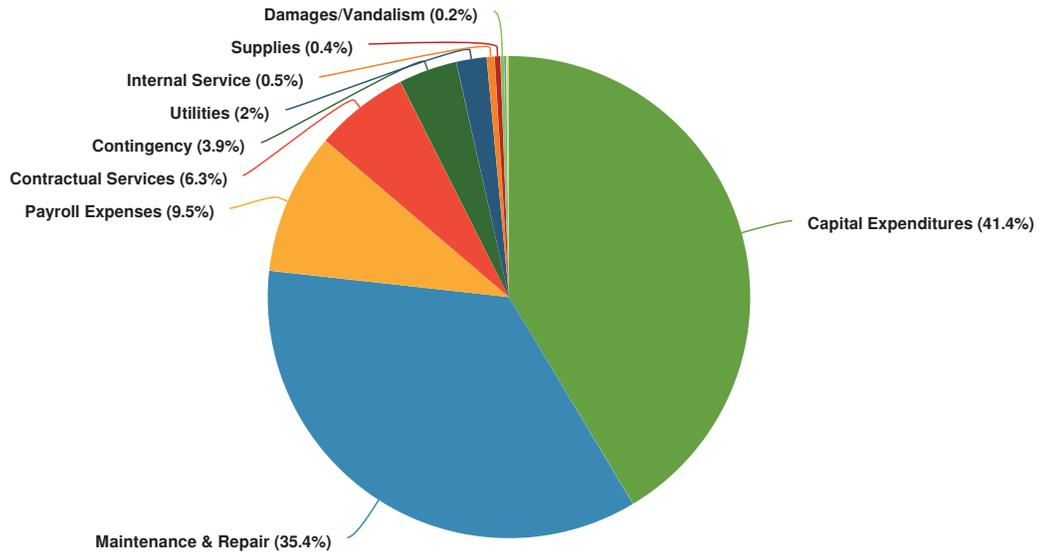
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund	\$1,125,503	\$1,336,419	\$1,642,802	\$1,702,310	3.6%
Capital Projects	\$1,546,559	\$2,157,591	\$5,308,231	\$6,885,000	29.7%



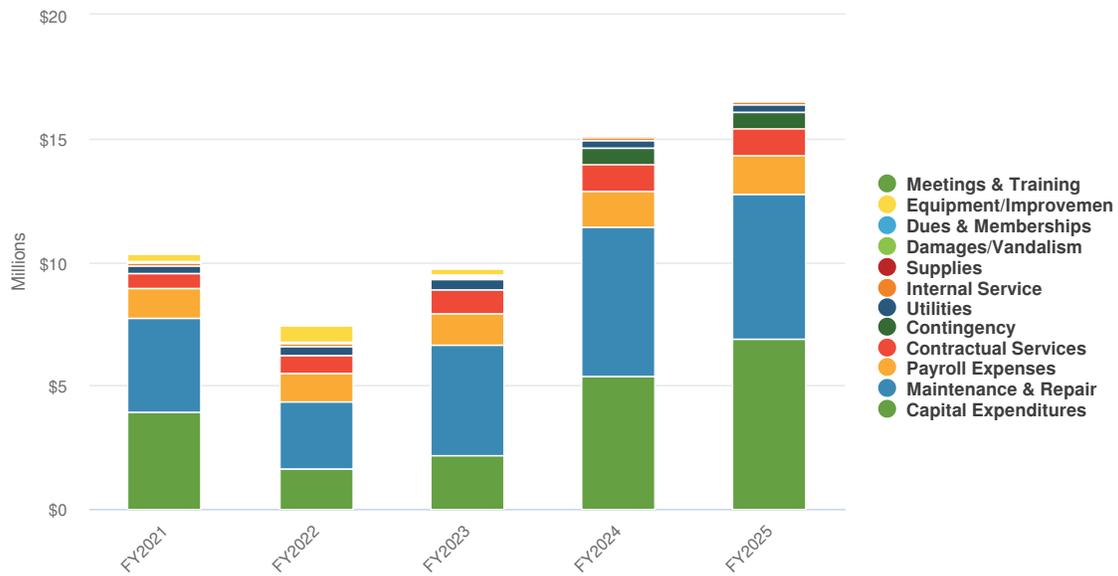
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Streets Fund	\$3,268,623	\$5,054,003	\$7,048,280	\$7,087,540	0.6%
Environmental Fund	\$611,382	\$386,571	\$627,024	\$404,804	-35.4%
Internal Service Funds	\$867,619	\$781,979	\$634,000	\$550,000	-13.2%
<b>Total:</b>	<b>\$7,419,686</b>	<b>\$9,716,563</b>	<b>\$15,260,337</b>	<b>\$16,629,654</b>	<b>9%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$1,127,888	\$1,274,009	\$1,473,746	\$1,577,624	7%
<b>Total Payroll Expenses:</b>	<b>\$1,127,888</b>	<b>\$1,274,009</b>	<b>\$1,473,746</b>	<b>\$1,577,624</b>	<b>7%</b>
Dues & Memberships					
Dues & Memberships	\$12,364	\$12,751	\$28,225	\$21,975	-22.1%
<b>Total Dues &amp; Memberships:</b>	<b>\$12,364</b>	<b>\$12,751</b>	<b>\$28,225</b>	<b>\$21,975</b>	<b>-22.1%</b>
Meetings & Training					
Meetings & Training	\$1,065	\$2,527	\$8,015	\$9,490	18.4%
<b>Total Meetings &amp; Training:</b>	<b>\$1,065</b>	<b>\$2,527</b>	<b>\$8,015</b>	<b>\$9,490</b>	<b>18.4%</b>
Maintenance & Repair					
Maintenance & Repair	\$2,714,711	\$4,517,937	\$6,027,583	\$5,879,083	-2.5%
<b>Total Maintenance &amp; Repair:</b>	<b>\$2,714,711</b>	<b>\$4,517,937</b>	<b>\$6,027,583</b>	<b>\$5,879,083</b>	<b>-2.5%</b>
Utilities					
Utilities	\$365,137	\$398,666	\$334,863	\$339,113	1.3%
<b>Total Utilities:</b>	<b>\$365,137</b>	<b>\$398,666</b>	<b>\$334,863</b>	<b>\$339,113</b>	<b>1.3%</b>
Contractual Services					
Contractual Services	\$755,393	\$956,140	\$1,055,816	\$1,053,511	-0.2%
<b>Total Contractual Services:</b>	<b>\$755,393</b>	<b>\$956,140</b>	<b>\$1,055,816</b>	<b>\$1,053,511</b>	<b>-0.2%</b>



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Supplies					
Supplies	\$33,474	\$35,693	\$62,493	\$61,993	-0.8%
<b>Total Supplies:</b>	<b>\$33,474</b>	<b>\$35,693</b>	<b>\$62,493</b>	<b>\$61,993</b>	<b>-0.8%</b>
Equipment/Improvement					
Equipment/Improvement	\$662,714	\$251,376	\$97,350	\$21,850	-77.6%
<b>Total Equipment/Improvement:</b>	<b>\$662,714</b>	<b>\$251,376</b>	<b>\$97,350</b>	<b>\$21,850</b>	<b>-77.6%</b>
Damages/Vandalism					
Damages/Vandalism	\$13,214	\$38,924	\$40,900	\$40,900	0%
<b>Total Damages/Vandalism:</b>	<b>\$13,214</b>	<b>\$38,924</b>	<b>\$40,900</b>	<b>\$40,900</b>	<b>0%</b>
Internal Service					
Internal Service	\$81,844	\$82,499	\$89,115	\$89,115	0%
<b>Total Internal Service:</b>	<b>\$81,844</b>	<b>\$82,499</b>	<b>\$89,115</b>	<b>\$89,115</b>	<b>0%</b>
Contingency					
Contingency	\$0	\$0	\$650,000	\$650,000	0%
<b>Total Contingency:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>0%</b>
Capital Expenditures					
Capital Expenditures	\$1,651,882	\$2,146,042	\$5,392,231	\$6,885,000	27.7%
<b>Total Capital Expenditures:</b>	<b>\$1,651,882</b>	<b>\$2,146,042</b>	<b>\$5,392,231</b>	<b>\$6,885,000</b>	<b>27.7%</b>
<b>Total Expense Objects:</b>	<b>\$7,419,686</b>	<b>\$9,716,563</b>	<b>\$15,260,337</b>	<b>\$16,629,654</b>	<b>9%</b>



# Strategic Initiatives

## Maintain Current Infrastructure while Preparing the Town for Emerging Trends that Increase Public Safety and Quality of Life

- **Signature Strategy** - Develop an investment plan and schedule to maintain/bring FH's streets, medians, buildings, and parks to established standards
  - Supporting Task - Develop a detailed Infrastructure Condition Report with a scoring mechanism for evaluating and reporting the functionality, appearance, and upkeep of the Town's fixed assets
    - **Storm Water Master Plan**
    - **Facilities Reserve**
    - **Citizen's Street Committee**
    - **Community Services Master Plan**
- **Signature Strategy** - Support local Broadband strategic buildouts and deployment efforts while ensuring the preservation of conduit and right of way for future technologies
  - Supporting Task - Make co-location of broadband a requirement with existing infrastructure planning as a condition of permit use or where public funding is provided
    - **Review Town Code (In Progress)**
- **Signature Strategy** - Increase the ease and safety of multi-use aspects of Fountain Hills roads
  - Supporting Task - The Fountain Hills Town Council Subcommittee on Pedestrian and Traffic Safety will continue to identify roads where lack of an interconnected sidewalk system increases risk to pedestrians and will continue to update and schedule to remedy
    - **MAG grant approved**
    - **Construction continues in FY 2025**
    - **Public Open House**
  - Supporting Task - Develop a comprehensive bicycle master plan. A successful plan will focus on developing a seamless cycling network that emphasizes short trip distances, multi-modal trips, and is complemented by encouragement, education, and enforcement programs to increase usage
    - **Add bike lane from Beeline/Shea Blvd to Scottsdale/Shea Blvd border**



# Development Services

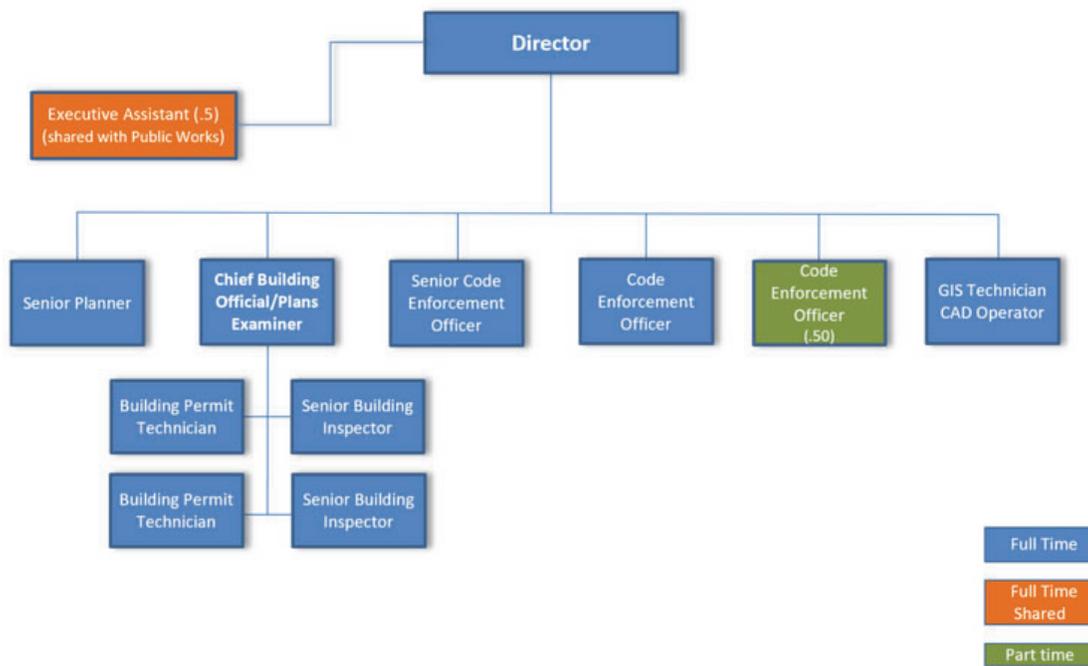


**John Wesley**  
Development Services Director

The Development Services Department is dedicated to enhancing the quality of life in Fountain Hills by providing plan review, construction permitting, building inspections, code enforcement, and Geographic Information Systems, as well as the use of innovative and proven land planning techniques. The Department strives to provide quality customer service in a professional and timely manner.

## Organizational Chart

### DEVELOPMENT SERVICES DEPARTMENT



## Authorized FTE by Department

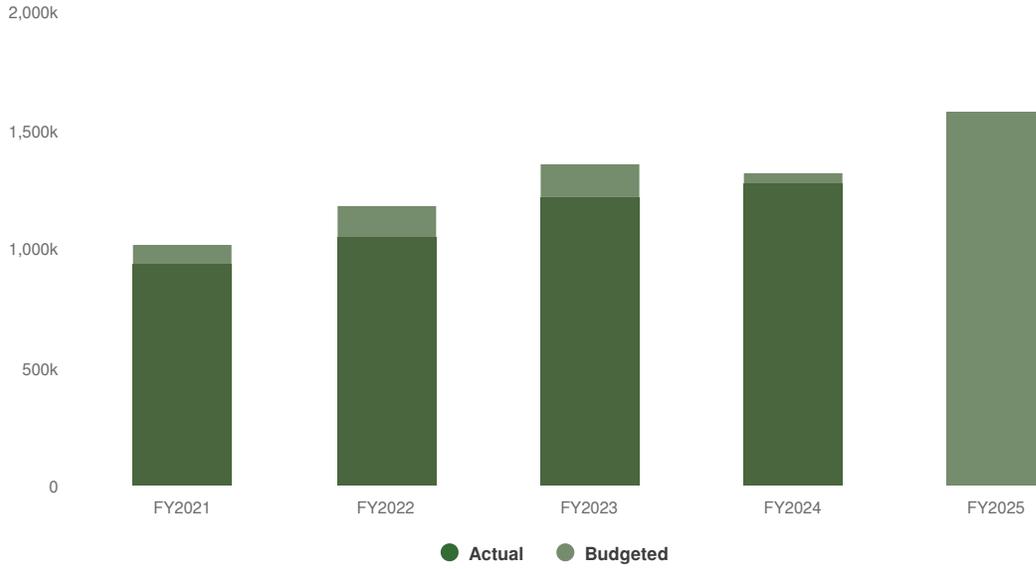
Position Title	FY 21-22 Authorized FTE	FY 22-23 Authorized FTE	FY 23-24 Authorized FTE	FY 24-25 Proposed FTE
<b>Development Services</b>				
<b>Authorized FTE</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>11.00</b>

# Expenditures Summary

**\$1,578,897**

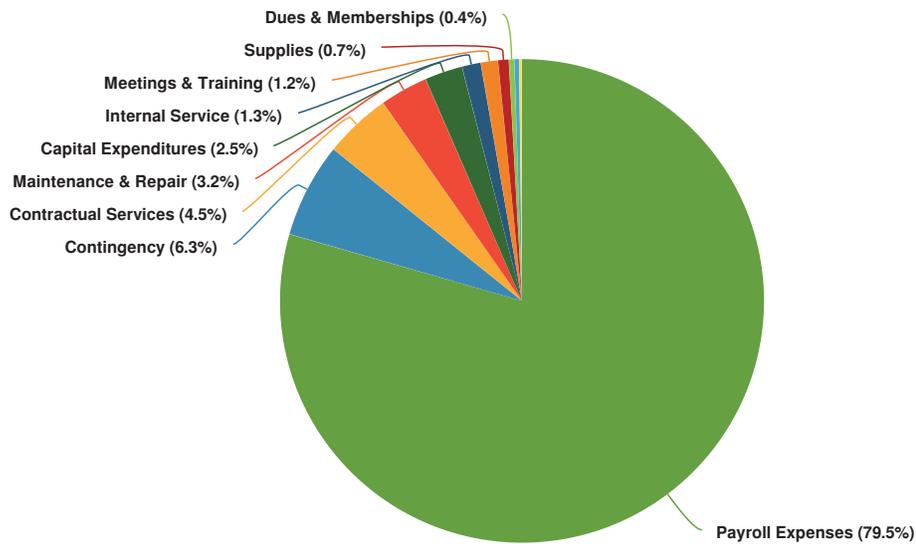
**\$260,234**  
(19.73% vs. prior year)

## Development Services Proposed and Historical Budget vs. Actual

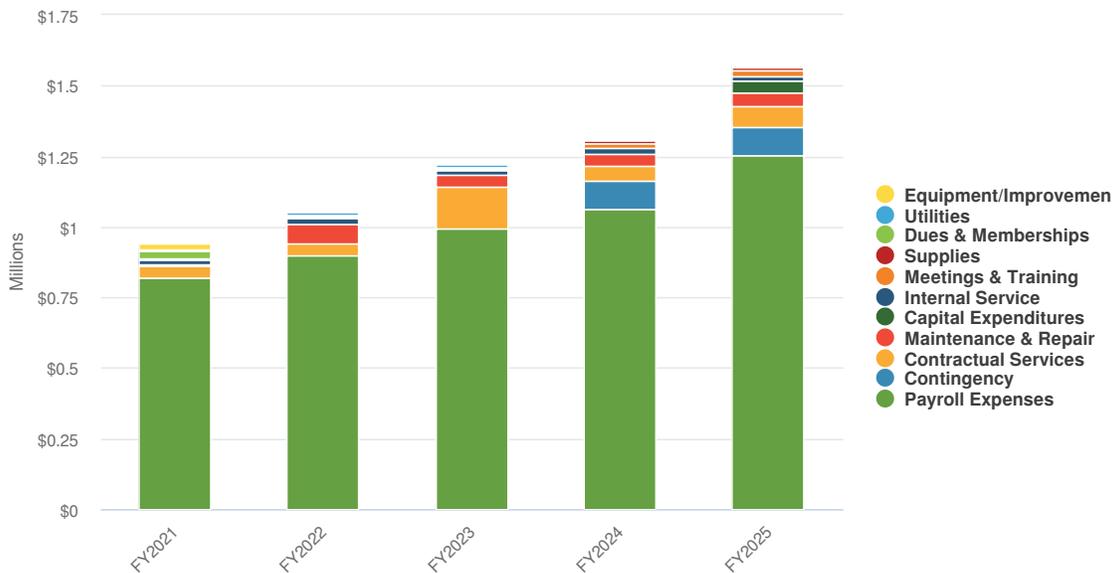


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



The Town Council authorized another Senior Building Inspector position during the Fiscal Year 2025 budget adoption, which increased budgeted expenditures for the Development Services Department.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$898,156	\$993,849	\$1,065,074	\$1,254,608	17.8%
<b>Total Payroll Expenses:</b>	<b>\$898,156</b>	<b>\$993,849</b>	<b>\$1,065,074</b>	<b>\$1,254,608</b>	<b>17.8%</b>
Dues & Memberships					
Dues & Memberships	\$5,637	\$3,199	\$3,773	\$5,773	53%
<b>Total Dues &amp; Memberships:</b>	<b>\$5,637</b>	<b>\$3,199</b>	<b>\$3,773</b>	<b>\$5,773</b>	<b>53%</b>
Meetings & Training					
Meetings & Training	\$3,958	\$3,660	\$18,230	\$18,230	0%
<b>Total Meetings &amp; Training:</b>	<b>\$3,958</b>	<b>\$3,660</b>	<b>\$18,230</b>	<b>\$18,230</b>	<b>0%</b>
Maintenance & Repair					
Maintenance & Repair	\$65,945	\$40,375	\$43,559	\$50,759	16.5%
<b>Total Maintenance &amp; Repair:</b>	<b>\$65,945</b>	<b>\$40,375</b>	<b>\$43,559</b>	<b>\$50,759</b>	<b>16.5%</b>
Utilities					
Utilities	\$7,391	\$9,100	\$5,040	\$5,040	0%
<b>Total Utilities:</b>	<b>\$7,391</b>	<b>\$9,100</b>	<b>\$5,040</b>	<b>\$5,040</b>	<b>0%</b>
Contractual Services					
Contractual Services	\$45,334	\$147,851	\$49,074	\$70,574	43.8%
<b>Total Contractual Services:</b>	<b>\$45,334</b>	<b>\$147,851</b>	<b>\$49,074</b>	<b>\$70,574</b>	<b>43.8%</b>
Supplies					
Supplies	\$4,166	\$2,926	\$11,260	\$11,260	0%
<b>Total Supplies:</b>	<b>\$4,166</b>	<b>\$2,926</b>	<b>\$11,260</b>	<b>\$11,260</b>	<b>0%</b>
Equipment/Improvement					
Equipment/Improvement	\$1,241	\$774	\$2,800	\$2,800	0%
<b>Total Equipment/Improvement:</b>	<b>\$1,241</b>	<b>\$774</b>	<b>\$2,800</b>	<b>\$2,800</b>	<b>0%</b>
Internal Service					
Internal Service	\$20,698	\$19,966	\$19,853	\$19,853	0%
<b>Total Internal Service:</b>	<b>\$20,698</b>	<b>\$19,966</b>	<b>\$19,853</b>	<b>\$19,853</b>	<b>0%</b>
Contingency					
Contingency	\$0	\$0	\$100,000	\$100,000	0%
<b>Total Contingency:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0%</b>
Capital Expenditures					
Capital Expenditures	\$0	\$0		\$40,000	N/A
<b>Total Capital Expenditures:</b>	<b>\$0</b>	<b>\$0</b>		<b>\$40,000</b>	<b>N/A</b>



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Expense Objects:	\$1,052,527	\$1,221,700	\$1,318,663	\$1,578,897	19.7%

## Strategic Initiatives

### Targeted Collaborative Economic Development

- **Signature Strategy** - Retain existing businesses and attract new ones
  - Supporting Task - Identify ways to streamline the building permit process
    - **Improve/Refine TOPPS**
    - **Step-by-step instructions**
    - **How-to videos**

### Continue to Improve the Public Health, Well-Being, and Safety of our Town

- **Signature Strategy** - Promote the natural and built environment of Fountain Hills to improve the public health, well-being, and safety of the community
  - Supporting Task - Create and publicize an Environmental Plan for Fountain Hills
    - **Present Environmental Plan to the Strategic Planning Advisory Commission (Completed)**

### Maintain Current Infrastructure while Preparing the Town for Emerging Trends that Increase Public Safety and Quality of Life

- **Signature Strategy** - Increase the ease and safety of multi-use aspects of Fountain Hills roads
  - Supporting Task - Develop a comprehensive bicycle master plan. A successful plan will focus on developing a seamless cycling network that emphasizes short trip distances, multi-modal trips, and is complemented by encouragement, education, and enforcement programs to increase usage
    - **Add bike lane from Beeline/Shea Blvd to Scottsdale/Shea Blvd border**

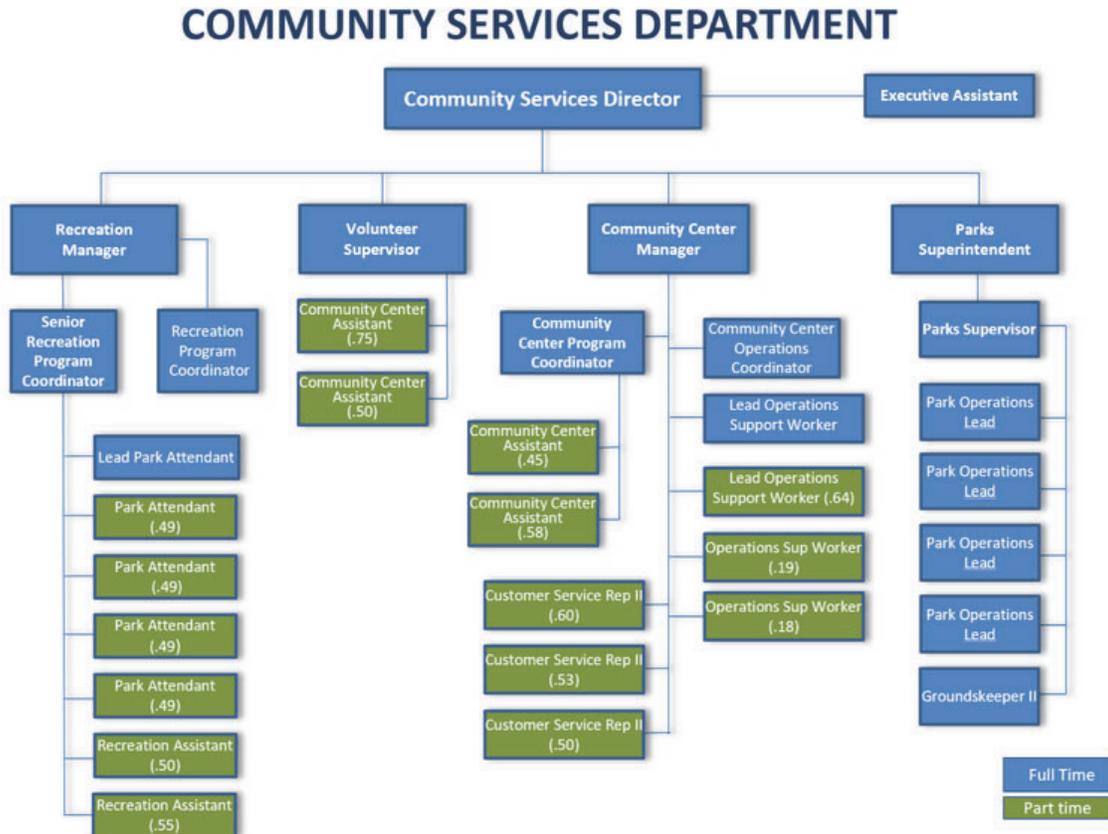
# Community Services



**Kevin Snipes**  
Community Services Director

The mission of the Community Services Department is to provide exceptional customer service to enhance the quality of life by providing and maintaining safe, available, and accessible parks and facilities, recreation programs, events, and services that will meet the intellectual, social, cultural, and leisure needs of all residents.

## Organizational Chart



## Authorized FTE by Department

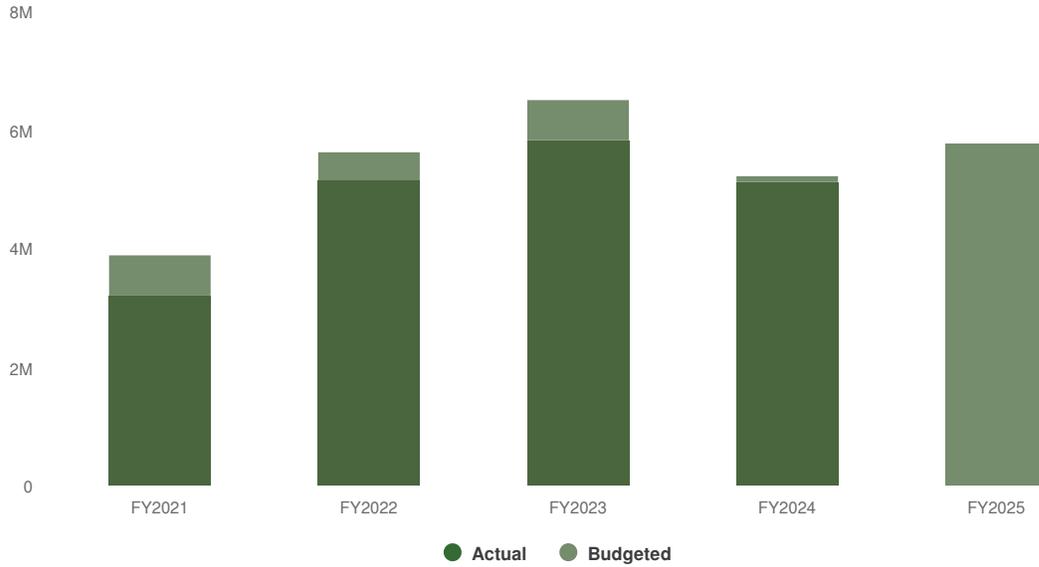
Position Title	FY 21-22 Authorized FTE	FY 22-23 Authorized FTE	FY 23-24 Authorized FTE	FY 24-25 Proposed FTE
<b>Community Services</b>				
<b>Authorized FTE</b>	<b>24.02</b>	<b>24.52</b>	<b>25.38</b>	<b>25.93</b>



## Expenditures Summary

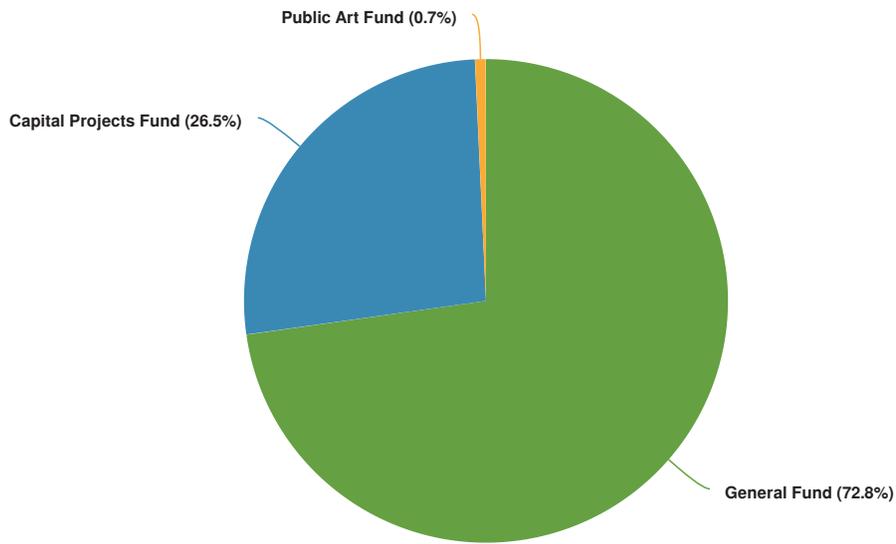
**\$5,774,716** **\$548,686**  
(10.50% vs. prior year)

### Community Services Proposed and Historical Budget vs. Actual

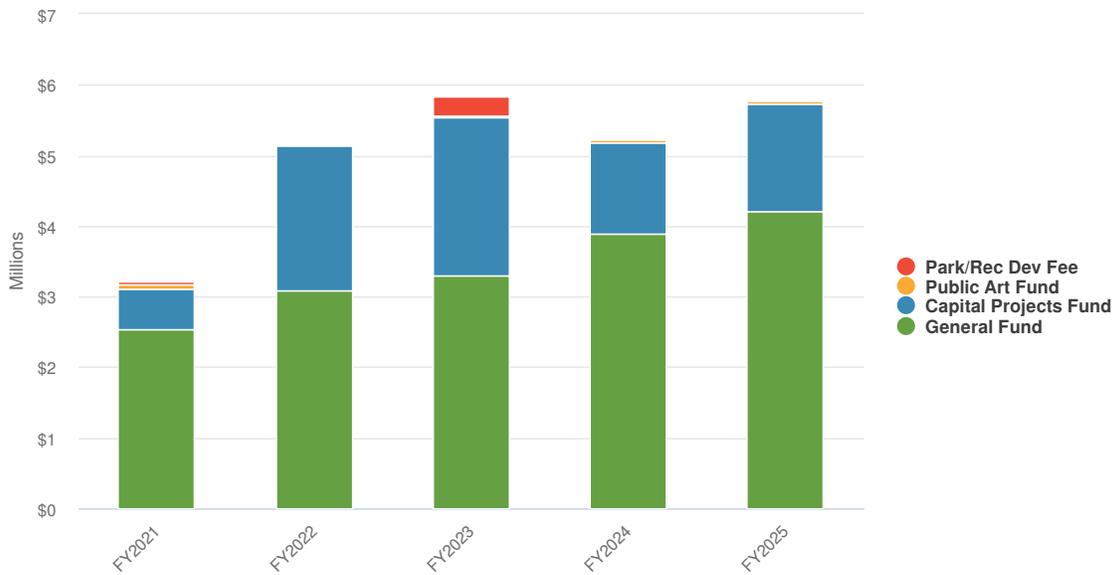


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



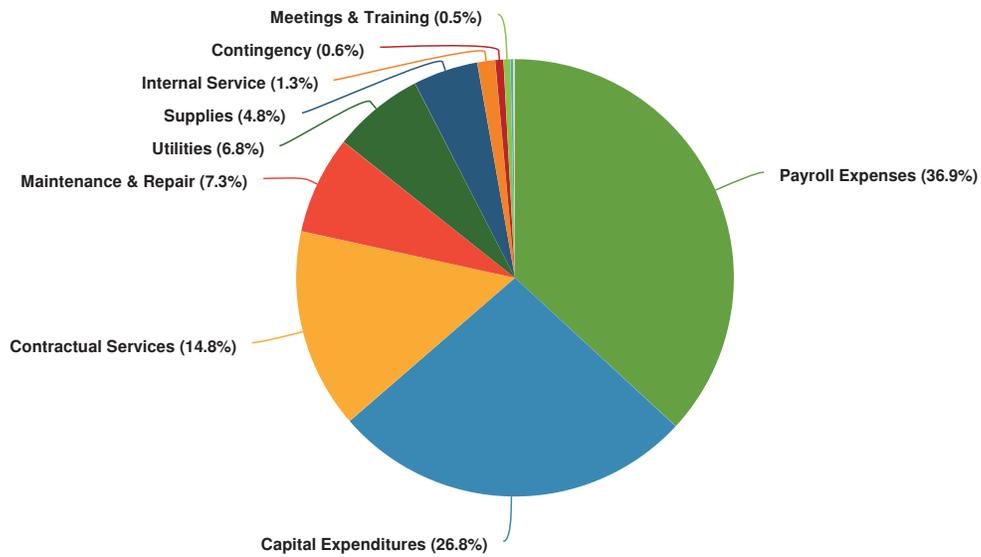
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund	\$3,095,977	\$3,303,758	\$3,898,569	\$4,202,955	7.8%
Capital Projects Fund	\$2,034,285	\$2,231,601	\$1,285,700	\$1,530,000	19%
Park/Rec Dev Fee	\$0	\$275,000	\$0	\$0	0%
Public Art Fund	\$22,468	\$23,756	\$41,761	\$41,761	0%



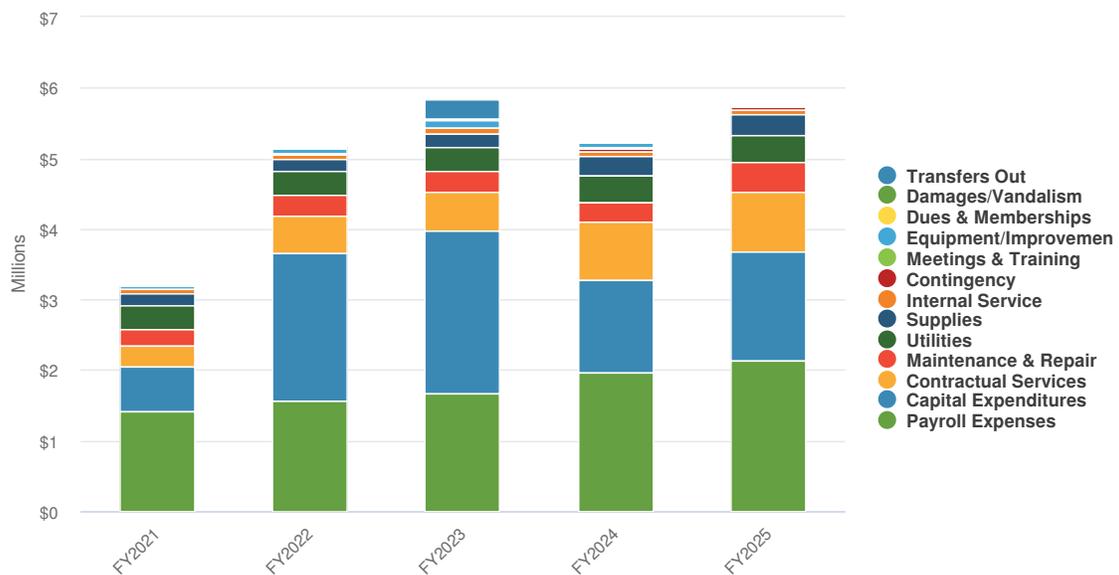
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total:</b>	<b>\$5,152,730</b>	<b>\$5,834,116</b>	<b>\$5,226,030</b>	<b>\$5,774,716</b>	<b>10.5%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



The Community Services Department has more planned Capital Projects for Fiscal Year 2025 compared to the prior year, which resulted in increased budgeted expenditures. Further, additional expenditures were budgeted for ongoing maintenance & repair at the Town's parks.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$1,566,119	\$1,667,818	\$1,972,598	\$2,129,273	7.9%
<b>Total Payroll Expenses:</b>	<b>\$1,566,119</b>	<b>\$1,667,818</b>	<b>\$1,972,598</b>	<b>\$2,129,273</b>	<b>7.9%</b>
Dues & Memberships					
Dues & Memberships	\$4,105	\$5,436	\$5,920	\$6,020	1.7%
<b>Total Dues &amp; Memberships:</b>	<b>\$4,105</b>	<b>\$5,436</b>	<b>\$5,920</b>	<b>\$6,020</b>	<b>1.7%</b>
Meetings & Training					
Meetings & Training	\$18,733	\$18,028	\$24,087	\$28,987	20.3%
<b>Total Meetings &amp; Training:</b>	<b>\$18,733</b>	<b>\$18,028</b>	<b>\$24,087</b>	<b>\$28,987</b>	<b>20.3%</b>
Maintenance & Repair					
Maintenance & Repair	\$300,204	\$308,724	\$262,192	\$418,692	59.7%
<b>Total Maintenance &amp; Repair:</b>	<b>\$300,204</b>	<b>\$308,724</b>	<b>\$262,192</b>	<b>\$418,692</b>	<b>59.7%</b>
Utilities					
Utilities	\$333,092	\$337,342	\$391,096	\$391,319	0.1%
<b>Total Utilities:</b>	<b>\$333,092</b>	<b>\$337,342</b>	<b>\$391,096</b>	<b>\$391,319</b>	<b>0.1%</b>
Contractual Services					
Contractual Services	\$539,147	\$541,187	\$830,985	\$853,758	2.7%
<b>Total Contractual Services:</b>	<b>\$539,147</b>	<b>\$541,187</b>	<b>\$830,985</b>	<b>\$853,758</b>	<b>2.7%</b>
Supplies					
Supplies	\$170,564	\$188,222	\$268,301	\$276,516	3.1%
<b>Total Supplies:</b>	<b>\$170,564</b>	<b>\$188,222</b>	<b>\$268,301</b>	<b>\$276,516</b>	<b>3.1%</b>
Equipment/Improvement					
Equipment/Improvement	\$56,290	\$106,851	\$56,050	\$11,050	-80.3%
<b>Total Equipment/Improvement:</b>	<b>\$56,290</b>	<b>\$106,851</b>	<b>\$56,050</b>	<b>\$11,050</b>	<b>-80.3%</b>
Damages/Vandalism					
Damages/Vandalism	\$11,563	\$3,532	\$2,100	\$2,100	0%
<b>Total Damages/Vandalism:</b>	<b>\$11,563</b>	<b>\$3,532</b>	<b>\$2,100</b>	<b>\$2,100</b>	<b>0%</b>
Internal Service					
Internal Service	\$69,870	\$72,463	\$76,001	\$76,001	0%
<b>Total Internal Service:</b>	<b>\$69,870</b>	<b>\$72,463</b>	<b>\$76,001</b>	<b>\$76,001</b>	<b>0%</b>



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Transfers Out					
Transfers Out	\$0	\$275,000	\$0	\$0	0%
<b>Total Transfers Out:</b>	<b>\$0</b>	<b>\$275,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Contingency					
Contingency	\$0	\$0	\$35,000	\$35,000	0%
<b>Total Contingency:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>0%</b>
Capital Expenditures					
Capital Expenditures	\$2,083,042	\$2,309,512	\$1,301,700	\$1,546,000	18.8%
<b>Total Capital Expenditures:</b>	<b>\$2,083,042</b>	<b>\$2,309,512</b>	<b>\$1,301,700</b>	<b>\$1,546,000</b>	<b>18.8%</b>
<b>Total Expense Objects:</b>	<b>\$5,152,730</b>	<b>\$5,834,116</b>	<b>\$5,226,030</b>	<b>\$5,774,716</b>	<b>10.5%</b>

## Strategic Initiatives

### Continue to Improve the Public Health, Well-Being, and Safety of our Town

- **Signature Strategy** - Promote the natural and built environment of Fountain Hills to improve the public health, well-being, and safety of the community
  - Supporting Task - Continue to expand and connect open space and recreational facilities to create opportunities for physical activities
    - **Sunridge Natural Park and trail addition**
    - **Addition of walking loops**
  - Supporting Task - Work with local environmental organizations in strengthening our community's connection with its natural surroundings
    - **Sonoran Conservancy**
    - **International Dark Skies**
    - **Incorporate biophilic principles**

### Maintain Current Infrastructure while Preparing the Town for Emerging Trends that Increase Public Safety and Quality of Life

- **Signature Strategy** - Develop an investment plan and schedule to maintain/bring FH's streets, medians, buildings, and parks to established standards
  - Supporting Task - Develop a detailed Infrastructure Condition Report with a scoring mechanism for evaluating and reporting the functionality, appearance, and upkeep of the Town's fixed assets
    - **Storm Water Master Plan**
    - **Facilities Reserve**
    - **Citizen Streets Committee**
    - **Community Services Master Plan**
- **Signature Strategy** - Utilize services provided by other government agencies and outside entities e.g. private companies, non-profit organizations, and volunteer groups in evaluating and supporting the health of Fountain Hills parks
  - Supporting Task - Utilize nationally recognized standards for maintenance of the Town's park system
    - **Pursue Community Services/Parks Recreation Master Plan guidance**
    - **NPRA Gold Medal Award**



# Fire and Emergency Medical Services



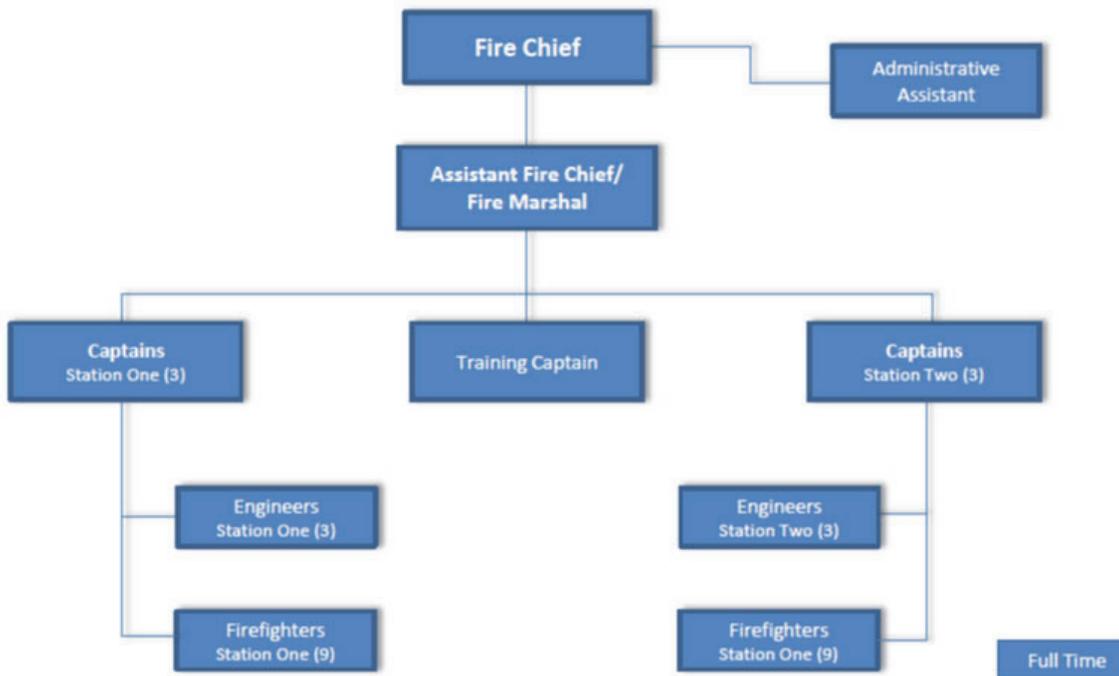
**Dave Ott**  
Fire Chief

The Town of Fountain Hills Fire Department transitioned from a contracted vendor to in-house fire department in Fiscal Year 2024. Fiscal Year 2025 will commence the first full fiscal year of Town-administered Fire and Emergency Medical Services for its citizens under the direction of Fire Chief Dave Ott.

The Fire Department is responsible for EMS delivery and fire suppression within the Town limits. The Fire Department is also responsible for fire prevention that includes plan review and building inspections. The Fire Department takes the lead role in emergency management and the Fire Chief serves as the Emergency Manager for the Town. The Fire Department also provides other community services such as public education, CPR classes, child safety seat checks and other safety programs.

## Organizational Chart

### FIRE DEPARTMENT



## Authorized FTE by Department

### Schedule of Authorized Positions

Position Title	FY 21-22 Authorized FTE	FY 22-23 Authorized FTE	FY 23-24 Authorized FTE	FY 24-25 Proposed FTE
<b>Fire Department</b>				
<b>Authorized FTE</b>	-	-	<b>34.00</b>	<b>34.00</b>

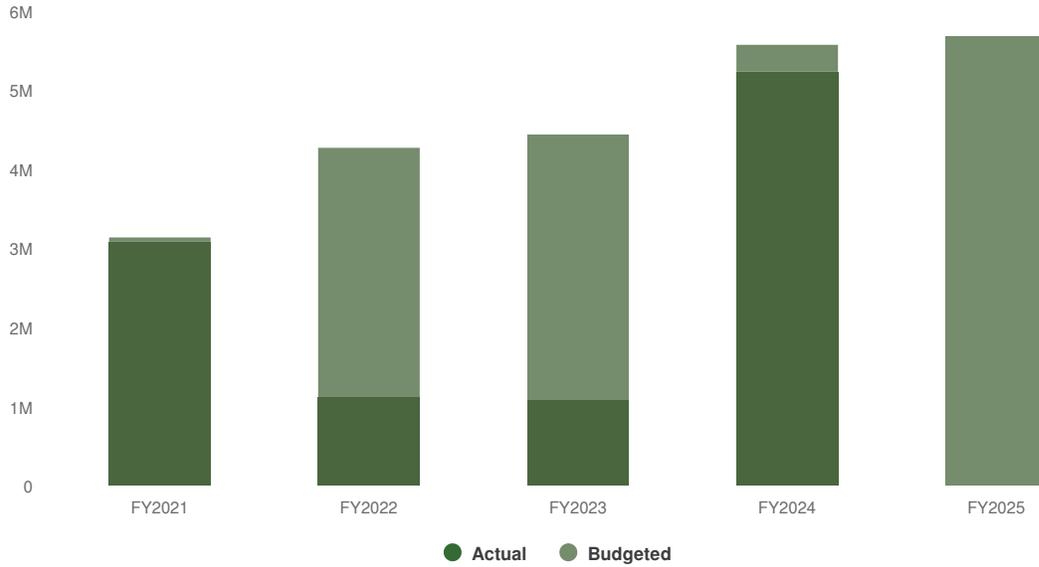
# Expenditures Summary

**\$5,694,859**

**\$105,034**

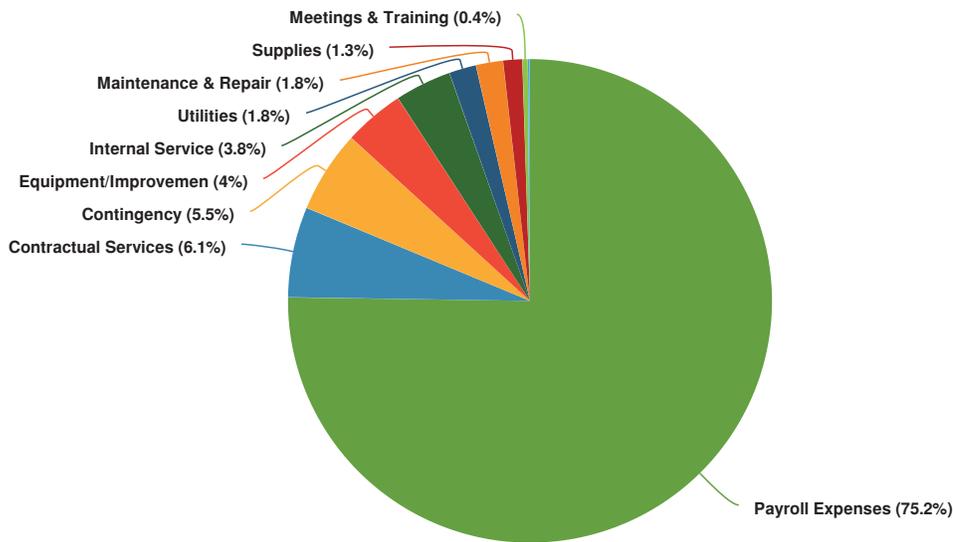
(1.88% vs. prior year)

## Fire and Emergency Medical Services Proposed and Historical Budget vs. Actual

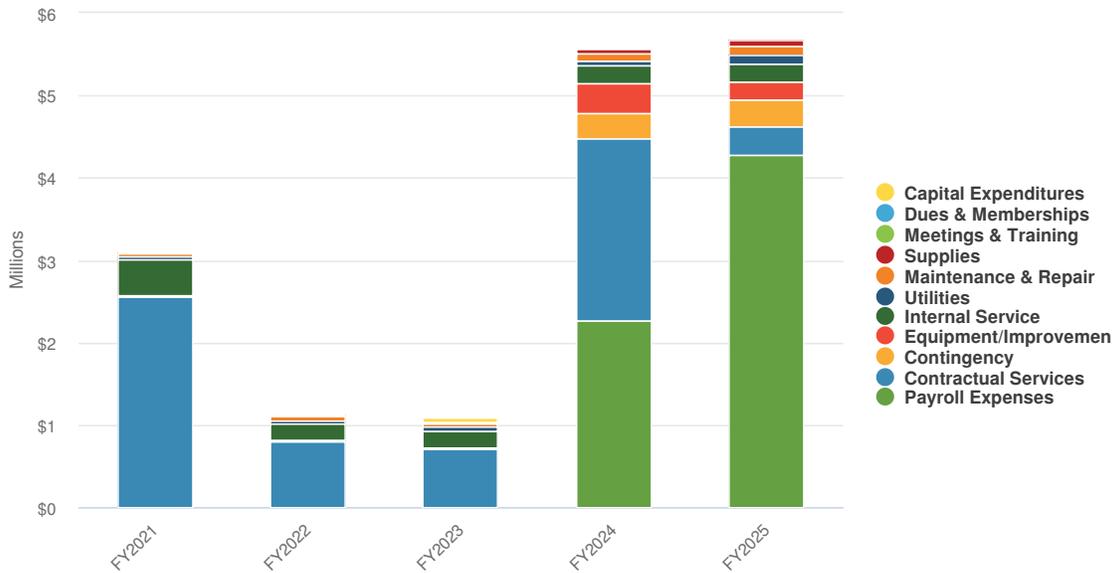


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$0	\$0	\$2,262,906	\$4,284,876	89.4%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Payroll Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,262,906</b>	<b>\$4,284,876</b>	<b>89.4%</b>
Dues & Memberships					
Dues & Memberships	\$390	\$500	\$13,500	\$8,000	-40.7%
<b>Total Dues &amp; Memberships:</b>	<b>\$390</b>	<b>\$500</b>	<b>\$13,500</b>	<b>\$8,000</b>	<b>-40.7%</b>
Meetings & Training					
Meetings & Training	\$245	\$1,940	\$15,450	\$20,200	30.7%
<b>Total Meetings &amp; Training:</b>	<b>\$245</b>	<b>\$1,940</b>	<b>\$15,450</b>	<b>\$20,200</b>	<b>30.7%</b>
Maintenance & Repair					
Maintenance & Repair	\$53,869	\$40,045	\$83,110	\$103,110	24.1%
<b>Total Maintenance &amp; Repair:</b>	<b>\$53,869</b>	<b>\$40,045</b>	<b>\$83,110</b>	<b>\$103,110</b>	<b>24.1%</b>
Utilities					
Utilities	\$37,502	\$48,635	\$50,040	\$103,795	107.4%
<b>Total Utilities:</b>	<b>\$37,502</b>	<b>\$48,635</b>	<b>\$50,040</b>	<b>\$103,795</b>	<b>107.4%</b>
Contractual Services					
Contractual Services	\$792,723	\$705,152	\$2,217,831	\$345,040	-84.4%
<b>Total Contractual Services:</b>	<b>\$792,723</b>	<b>\$705,152</b>	<b>\$2,217,831</b>	<b>\$345,040</b>	<b>-84.4%</b>
Supplies					
Supplies	\$12,326	\$11,149	\$58,555	\$72,855	24.4%
<b>Total Supplies:</b>	<b>\$12,326</b>	<b>\$11,149</b>	<b>\$58,555</b>	<b>\$72,855</b>	<b>24.4%</b>
Equipment/Improvement					
Equipment/Improvement	\$30,318	\$21,561	\$361,950	\$230,500	-36.3%
<b>Total Equipment/Improvement:</b>	<b>\$30,318</b>	<b>\$21,561</b>	<b>\$361,950</b>	<b>\$230,500</b>	<b>-36.3%</b>
Internal Service					
Internal Service	\$199,561	\$205,262	\$214,243	\$214,243	0%
<b>Total Internal Service:</b>	<b>\$199,561</b>	<b>\$205,262</b>	<b>\$214,243</b>	<b>\$214,243</b>	<b>0%</b>
Contingency					
Contingency	\$0	\$0	\$312,240	\$312,240	0%
<b>Total Contingency:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$312,240</b>	<b>\$312,240</b>	<b>0%</b>
Capital Expenditures					
Capital Expenditures	\$0	\$56,945	\$0	\$0	0%
<b>Total Capital Expenditures:</b>	<b>\$0</b>	<b>\$56,945</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$1,126,933</b>	<b>\$1,091,189</b>	<b>\$5,589,825</b>	<b>\$5,694,859</b>	<b>1.9%</b>



# Law Enforcement



**Larry Kratzer**  
District 7 Commander

The Maricopa County Sheriff's Office is a fully integrated law enforcement agency committed to being the leader in establishing the standards for providing quality law enforcement, detention and support services to the citizens of Maricopa County and to other criminal justice agencies.

Under the command of Captain Larry Kratzer, twenty-two deputies are assigned to the Town of Fountain Hills. Of these, nineteen deputies and six sergeants are assigned to patrol. In addition, one deputy is assigned as the School Resource Officer.

## Organizational Chart

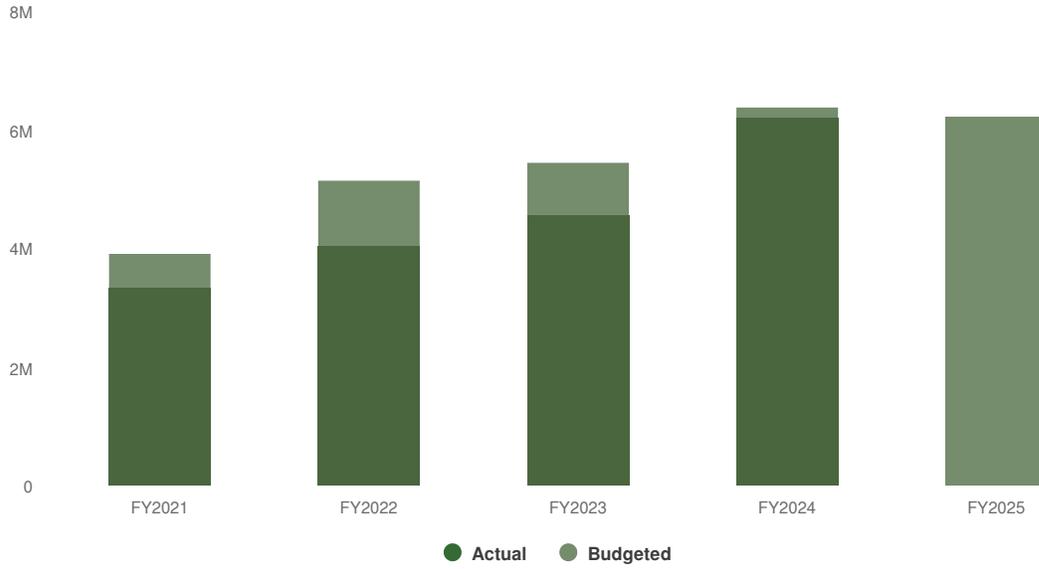
### LAW ENFORCEMENT



## Expenditures Summary

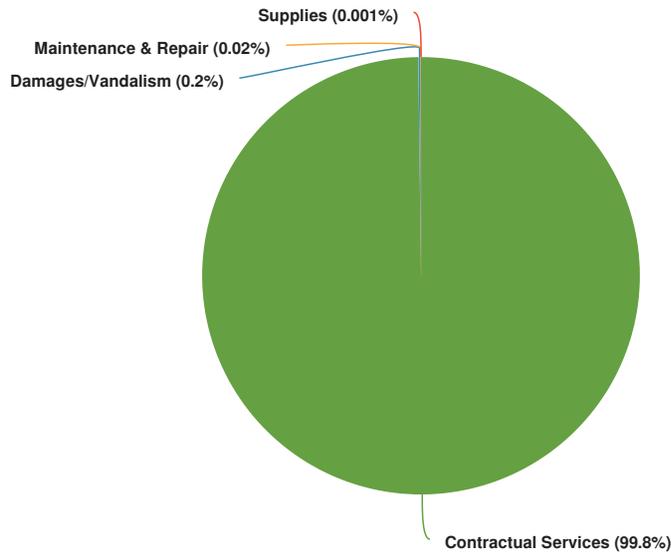
**\$6,243,916** **-\$144,679**  
(-2.26% vs. prior year)

### Law Enforcement Proposed and Historical Budget vs. Actual

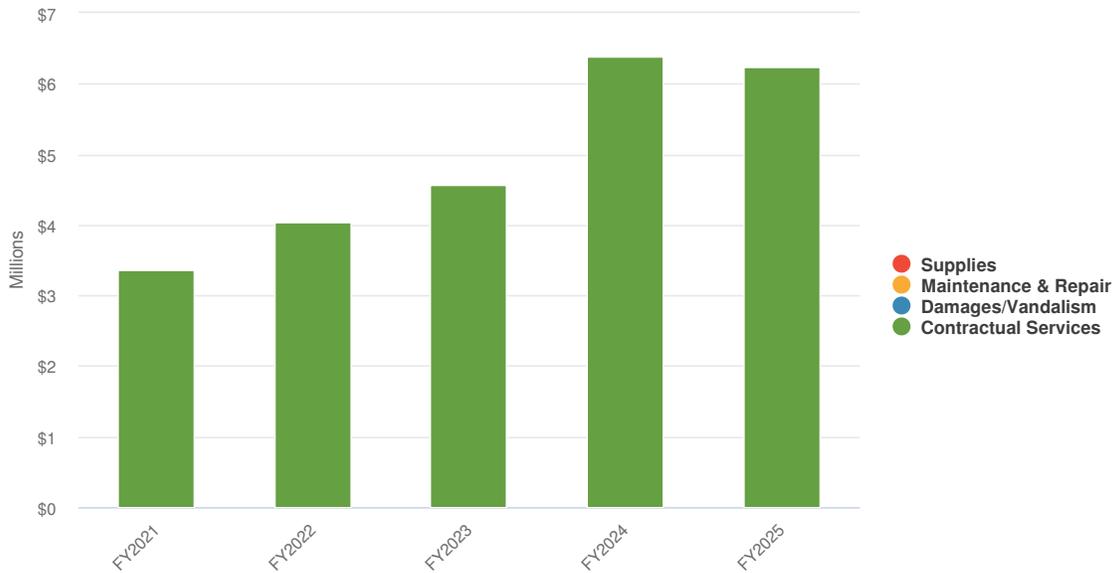


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Maintenance & Repair					



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Maintenance & Repair	\$0	\$0	\$1,296	\$1,296	0%
<b>Total Maintenance &amp; Repair:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,296</b>	<b>\$1,296</b>	<b>0%</b>
Contractual Services					
Contractual Services	\$4,044,580	\$4,574,193	\$6,377,259	\$6,232,580	-2.3%
<b>Total Contractual Services:</b>	<b>\$4,044,580</b>	<b>\$4,574,193</b>	<b>\$6,377,259</b>	<b>\$6,232,580</b>	<b>-2.3%</b>
Supplies					
Supplies	\$0	\$0	\$40	\$40	0%
<b>Total Supplies:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40</b>	<b>\$40</b>	<b>0%</b>
Damages/Vandalism					
Damages/Vandalism	\$0	\$0	\$10,000	\$10,000	0%
<b>Total Damages/Vandalism:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$4,044,580</b>	<b>\$4,574,193</b>	<b>\$6,388,595</b>	<b>\$6,243,916</b>	<b>-2.3%</b>

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# **CAPITAL IMPROVEMENTS**

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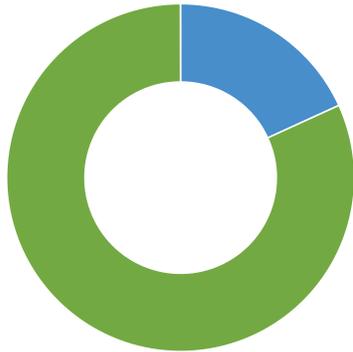


# Capital Improvements: One-year Plan

## Total Capital Requested **\$8,415,000**

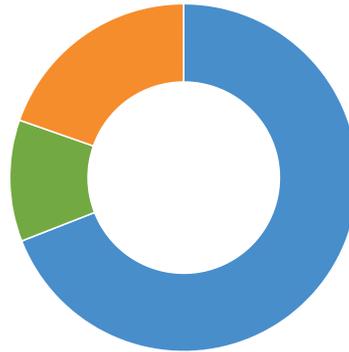
### 19 Capital Improvement Projects

#### Total Funding Requested by Department



● Community Services (18%)	\$1,530,000.00
● Public Works (82%)	\$6,885,000.00
<b>TOTAL</b>	<b>\$8,415,000.00</b>

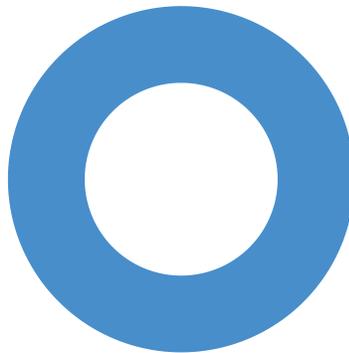
#### Total Funding Requested by Source



● Capital Project Fund (600) (69%)	\$5,812,500.00
● Parks Development Fee Fund (740) (11%)	\$950,000.00
● Special Revenue (400) (20%)	\$1,652,500.00
<b>TOTAL</b>	<b>\$8,415,000.00</b>

The total cost to the Capital Project's fund balance will be \$5.8M with the remainder provided by other Town Funds or external federal and state grants.

#### Capital Costs Breakdown



● Capital Costs (100%)	\$8,415,000.00
<b>TOTAL</b>	<b>\$8,415,000.00</b>

# Community Services Requests

## Itemized Requests for 2025

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<b>Avenue Linear Park Improvements</b>	<b>\$200,000</b>
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The Avenue Linear Park has been a central focus for the downtown area. It is the desire of the groups that own businesses in the area for the park to have more shaded sitting areas in hopes that prospective clients will stay longer and visit...

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<b>Four Peaks Park Pickleball Courts</b>	<b>\$180,000</b>
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Pickleball is the fastest growing sport in the United States. It is also the fastest growing sport in Fountain Hills. The town built the first town owned courts two years ago and they were an instant success. Four Peaks Park...

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<b>Golden Eagle Park Playground Replacement</b>	<b>\$150,000</b>
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Golden Eagle Park is one of the Town's most used parks. Since 2015 the parks department has replaced two thirds of the playground. The remaining third of the playground was installed 25 years ago. It is long passed its useful...

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<b>Panorama Park</b>	<b>\$250,000</b>
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The Panorama Drive Storm Drain Project was completed in FY23, That project addressed the low-lying, Town-owned, parcel of land at the southeast corner of Panorama Drive and El Lago Boulevard by filling and leveling the land. For the last...

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<b>Pleasantville Park - Development Fees</b>	<b>\$700,000</b>
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Pleasantville Park is a town-owned property that is about one acre in size on the corner of Bainbridge and Golden Eagle Blvd. It has been designated as a future park in the Community Services Master Plan. Staff is recommending using...

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<b>Splash Pad Picnic Area</b>	<b>\$50,000</b>
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The "turf area", dirt patch between the splash pad and businesses at Plaza Fountainside has been an eyesore since the lake was drained and the sludge from the lake was stored there. The amount of sodium in the soil from the sludge has made the...

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**Total: \$1,530,000**



# Public Works Requests

## Itemized Requests for 2025

### Community Center Renovations Phase III

**\$500,000**

During the initial phase of renovations to the Community Center in 2021, drainage issues were discovered at the exterior walls and doors of the building. Subsequently, during the Summer of 2022, the building experienced interior odors, carpet...

### Courtside Villas Storm Water Improvements

**\$150,000**

This is a multi-year project that will address storm water related issues within the Courtside Villas development. For FY25, design and installation of a new catch basin on Love Court with a new connecting storm pipe through an existing...

### Fountain Hills Boulevard/Legend Wash Crossing Drainage Improvements

**\$200,000**

This project will design and construct drainage improvements at the Fountain Hills Boulevard crossing of Legend Wash. This is currently a low-flow crossing, and the proposed improvement will elevate the roadway and install a culvert or drainage...

### Golden Eagle Impoundment Area Improvements

**\$2,500,000**

This project will design and construct drainage channel improvements, including modification of trash racks on Golden Eagle dam inlets, construction of floodwalls, sediment drop basins, grouted riprap, irrigation & electrical relocation,...

### Guardrail Replacement Town-wide

**\$85,000**

The Town owns and maintains 10,000 linear feet of guardrail. Due to Federal guidelines changing in 2014, several segments of pre and post-incorporation guardrail are no longer in compliance with Federal highway standards. In 2022, an assessment of...

### Low-Flow Roadway Drainage Crossing Improvement Program

**\$200,000**

This project is an annual program which will improve low-flow roadway crossings at Washes throughout the Town. There are approximately 30 of these crossings within the Town, and this program will include design and construction of pipes,...

### Pedestrian Marked Crosswalks - Town-wide

**\$150,000**

This project will design and construct pedestrian crosswalks and associated signage where appropriate town-wide. In addition to the crosswalk striping, ADA-compliant curb ramps and refuge islands will be constructed where it is...

### Shea Boulevard Widening Phase 1 - Eastbound from Palisades Blvd to Fountain Hills Blvd

**\$1,500,000**

This project will design and construct the first phase of the expansion of Shea Boulevard. This segment will complete eastbound Shea, between Palisades Blvd and Fountain Hills Blvd. The ultimate build-out when completed will widen...

### Shea Boulevard Widening Phases 2 & 3 - Fountain Hills Blvd to Technology Drive

**\$700,000**

The widening of Shea Boulevard between Palisades Boulevard and Technology Drive began several years ago, and is being completed in phases. Currently, there is a separate project (Phase 1) that is completing construction on 1 additional...

### Sidewalk Gap infill, Palisades & Saguaro

**\$200,000**

This project will design and construct sidewalks to infill gaps between existing sidewalks, complete full street block sidewalk lengths, connect to existing pedestrian generators (including schools, parks, churches, and commercial areas), and for...

### Sidewalk Infill and Design

**\$300,000**

This project provides design and construction for ADA-compliant concrete sidewalk and curb ramps where gaps currently exist. The new sidewalks will provide connectivity to improve the walkability in the Town, and supports the Town's Active...



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**Town-Wide Storm Water Infrastructure Rehabilitation****\$150,000**

This project will construct Town-wide stormwater infrastructure maintenance and repair, including pipe cleaning, inspecting, maintenance and treatments, and installation of pipe linings.

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**Wayfinding Signs****\$250,000**

This project will fabricate and install way-finding signs at strategic locations throughout the Town to help direct visitors to public amenities, parks, lodging and business areas. During FY23, an engineering firm performed structural calculations...

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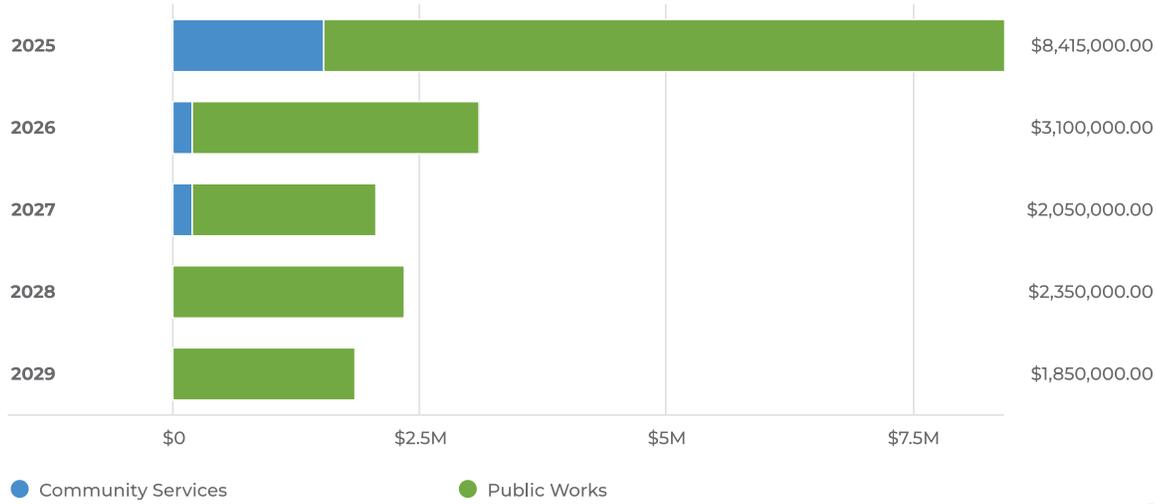
**Total: \$6,885,000**

# Capital Improvements: Multi-year Plan

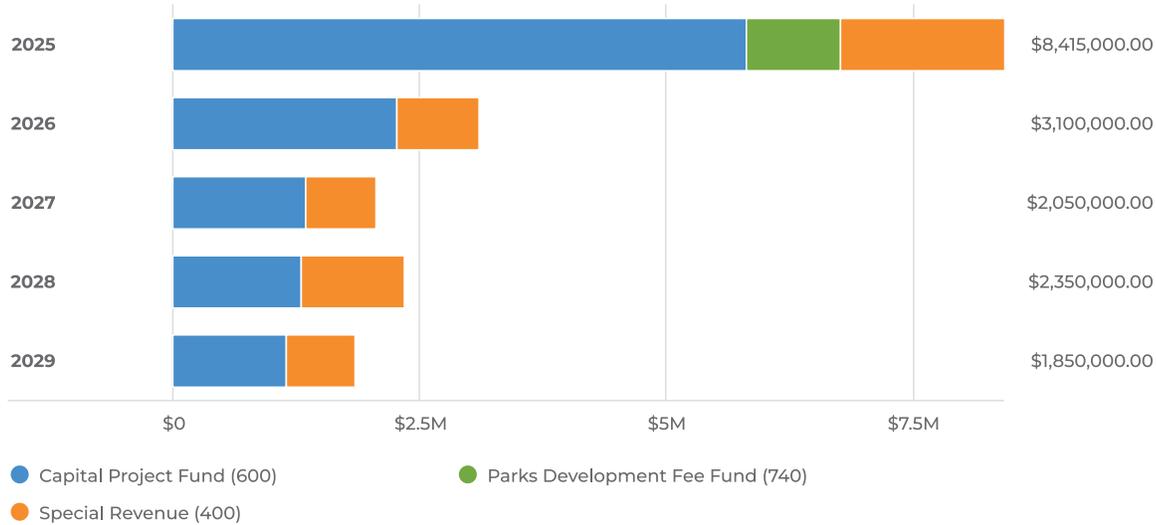
## Total Capital Requested \$17,765,000

19 Capital Improvement Projects

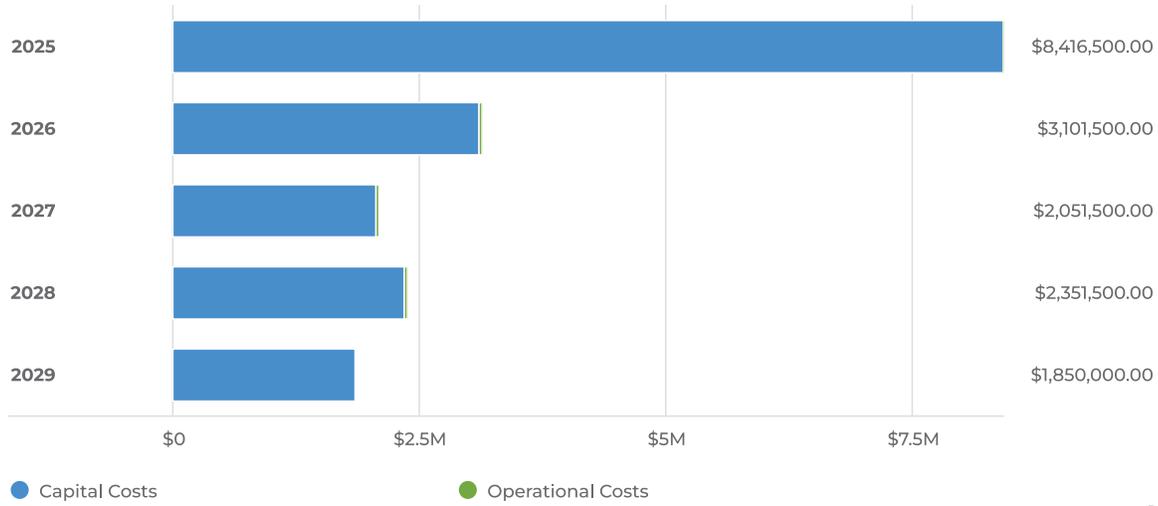
### Total Funding Requested by Department



### Total Funding Requested by Source



### Capital Costs Breakdown



# Public Works Requests

## Itemized Requests for 2025-2029

### Community Center Renovations Phase III

**\$500,000**

During the initial phase of renovations to the Community Center in 2021, drainage issues were discovered at the exterior walls and doors of the building. Subsequently, during the Summer of 2022, the building experienced interior odors, carpet...

### Courtside Villas Storm Water Improvements

**\$150,000**

This is a multi-year project that will address storm water related issues within the Courtside Villas development. For FY25, design and installation of a new catch basin on Love Court with a new connecting storm pipe through an existing...

### Fountain Hills Boulevard/Legend Wash Crossing Drainage Improvements

**\$1,300,000**

This project will design and construct drainage improvements at the Fountain Hills Boulevard crossing of Legend Wash. This is currently a low-flow crossing, and the proposed improvement will elevate the roadway and install a culvert or drainage...

### Golden Eagle Impoundment Area Improvements

**\$3,000,000**

This project will design and construct drainage channel improvements, including modification of trash racks on Golden Eagle dam inlets, construction of floodwalls, sediment drop basins, grouted riprap, irrigation & electrical relocation,...

### Guardrail Replacement Town-wide

**\$285,000**

The Town owns and maintains 10,000 linear feet of guardrail. Due to Federal guidelines changing in 2014, several segments of pre and post-incorporation guardrail are no longer in compliance with Federal highway standards. In 2022, an assessment of...

### Low-Flow Roadway Drainage Crossing Improvement Program

**\$1,000,000**

This project is an annual program which will improve low-flow roadway crossings at Washes throughout the Town. There are approximately 30 of these crossings within the Town, and this program will include design and construction of pipes,...

### Pedestrian Marked Crosswalks - Town-wide

**\$750,000**

This project will design and construct pedestrian crosswalks and associated signage where appropriate town-wide. In addition to the crosswalk striping, ADA-compliant curb ramps and refuge islands will be constructed where it is...

### Shea Boulevard Widening Phase 1 - Eastbound from Palisades Blvd to Fountain Hills Blvd

**\$1,500,000**

This project will design and construct the first phase of the expansion of Shea Boulevard. This segment will complete eastbound Shea, between Palisades Blvd and Fountain Hills Blvd. The ultimate build-out when completed will widen...

### Shea Boulevard Widening Phases 2 & 3 - Fountain Hills Blvd to Technology Drive

**\$4,400,000**

The widening of Shea Boulevard between Palisades Boulevard and Technology Drive began several years ago, and is being completed in phases. Currently, there is a separate project (Phase 1) that is completing construction on 1 additional...

### Sidewalk Gap infill, Palisades & Saguaro

**\$200,000**

This project will design and construct sidewalks to infill gaps between existing sidewalks, complete full street block sidewalk lengths, connect to existing pedestrian generators (including schools, parks, churches, and commercial areas), and for...

### Sidewalk Infill and Design

**\$1,500,000**

This project provides design and construction for ADA-compliant concrete sidewalk and curb ramps where gaps currently exist. The new sidewalks will provide connectivity to improve the walkability in the Town, and supports the Town's Active...



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<b>Town-Wide Storm Water Infrastructure Rehabilitation</b>	<b>\$750,000</b>
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This project will construct Town-wide stormwater infrastructure maintenance and repair, including pipe cleaning, inspecting, maintenance and treatments, and installation of pipe linings.

<b>Wayfinding Signs</b>	<b>\$500,000</b>
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This project will fabricate and install way-finding signs at strategic locations throughout the Town to help direct visitors to public amenities, parks, lodging and business areas. During FY23, an engineering firm performed structural calculations...

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**Total: \$15,835,000**

## Community Services Requests

### Itemized Requests for 2025-2029

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<b>Avenue Linear Park Improvements</b>	<b>\$600,000</b>
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The Avenue Linear Park has been a central focus for the downtown area. It is the desire of the groups that own businesses in the area for the park to have more shaded sitting areas in hopes that prospective clients will stay longer and visit...

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<b>Four Peaks Park Pickleball Courts</b>	<b>\$180,000</b>
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Pickleball is the fastest growing sport in the United States. It is also the fastest growing sport in Fountain Hills. The town built the first town owned courts two years ago and they were an instant success. Four Peaks Park...

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<b>Golden Eagle Park Playground Replacement</b>	<b>\$150,000</b>
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Golden Eagle Park is one of the Town's most used parks. Since 2015 the parks department has replaced two thirds of the playground. The remaining third of the playground was installed 25 years ago. It is long passed its useful...

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<b>Panorama Park</b>	<b>\$250,000</b>
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The Panorama Drive Storm Drain Project was completed in FY23, That project addressed the low-lying, Town-owned, parcel of land at the southeast corner of Panorama Drive and El Lago Boulevard by filling and leveling the land. For the last...

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<b>Pleasantville Park - Development Fees</b>	<b>\$700,000</b>
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Pleasantville Park is a town-owned property that is about one acre in size on the corner of Bainbridge and Golden Eagle Blvd. It has been designated as a future park in the Community Services Master Plan. Staff is recommending using...

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<b>Splash Pad Picnic Area</b>	<b>\$50,000</b>
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The "turf area", dirt patch between the splash pad and businesses at Plaza Fountainside has been an eyesore since the lake was drained and the sludge from the lake was stored there. The amount of sodium in the soil from the sludge has made the...

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**Total: \$1,930,000**



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# DEBT

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## Outstanding Debt

The Schedule below includes an itemization of the outstanding debt as of June 30, 2021, after the scheduled principal and interest payments due July 1, 2021. As of Fiscal Year 2024 year-end, the Town continues to not have any outstanding debt.

<b>Bond Type</b>	<b>Purpose of Issue</b>	<b>Date of Bond Issue</b>	<b>Interest Rate</b>	<b>Date of Maturity</b>	<b>Original Principal Amount</b>	<b>Principal Amount Retired</b>	<b>Outstanding Principal</b>
Road							
GO	Construction	12/18/2014	2.00-3.00	7/1/2020	<u>7,565,000</u>	<u>7,565,000</u>	<u>0</u>
					<b>Total GO</b>	<b><u>7,565,000</u></b>	<b><u>0</u></b>
Rev	Refunding	6/4/2015	1.62	7/1/2020	<u>1,880,000</u>	<u>1,880,000</u>	<u>0</u>
					<b>Total Rev</b>	<b><u>1,880,000</u></b>	<b><u>0</u></b>
GO	Eagle Mtn	6/4/2015	1.76	7/1/2021	<u>2,300,000</u>	<u>2,300,000</u>	<u>0</u>
					<b>Total GO - Eagle Mtn</b>	<b><u>2,300,000</u></b>	<b><u>0</u></b>
<b>Grand Total</b>					<b><u>\$ 11,745,000</u></b>	<b><u>\$ 11,745,000</u></b>	<b><u>\$ 0</u></b>

## Legal Debt Limit

The Total Net Debt Applicable to Limit comes from the Report of Bonded Indebtedness and is related to those issues noted by the appropriate % debt limit.

- 20% limit - GO bonds for projects involving water, sewer, artificial lighting, parks, open space, public safety, law enforcement, fire and emergency facilities, street and transportation facilities and recreational facility improvements.
- 6% limit - GO bonds for any other general purpose improvements.

The basis for determining the legal debt margin is the net full cash assessed value of all property located within the Town.

Curently, the Town does not have any outstanding debt.

	<b><u>FY20-21</u></b>	<b><u>FY21-22</u></b>	<b><u>FY22-23</u></b>	<b><u>FY23-24</u></b>
<b>6% Debt Limit</b>				
Debt limit	\$ 35,603,580	\$ 37,800,780	\$ 40,238,671	\$ 49,892,806
Total applicable to limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Legal debt margin	<u>\$ 35,603,580</u>	<u>\$ 37,800,780</u>	<u>\$ 40,238,671</u>	<u>\$ 49,892,806</u>
Total net debt applicable to the limit as a percentage of debt limit	-	-	-	-
<b>20% Debt Limit</b>				
Debt limit	\$ 118,678,601	\$ 126,002,599	\$ 134,128,903	\$ 166,309,355
Total applicable to limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Legal debt margin	<u>\$ 118,678,601</u>	<u>\$ 126,002,599</u>	<u>\$ 134,128,903</u>	<u>\$ 166,309,355</u>
Total net debt applicable to the limit as a percentage of debt limit	-	-	-	-
Net Assessed Full Cash Value	\$ 593,393,005	\$ 630,012,994	\$ 670,644,516	\$ 831,546,774



## **General Obligation (GO) Bonds**

Voter-approved General Obligation bonds issued by the Town are repaid by collecting a secondary property tax. This secondary property tax levy is based on the total amount required for the annual principal and interest payments (with adjustments for carry-forward and/or interest earnings, delinquencies, etc.) divided by the total assessed valuation for the Town of Fountain Hills.

Currently, the Town does not have any outstanding General Obligation bonds, and a town-wide secondary property tax is not required for fiscal year 2025.

## **Municipal Property Corporation (MPC) Bonds**

One of the methods of funding major municipal projects is the use of a Municipal Property Corporation (MPC). The Town created the Fountain Hills Municipal Property Corporation, and bonds were issued in 2000 and 2001 to build the Community Center and purchase a portion of the McDowell Mountain Preserve, respectively. In 2004, MPC bonds were used to construct Town Hall. While the bonds are outstanding, the MPC owns the land and buildings purchased with bond proceeds. Principal and interest payments are made using various operating revenues received by the Town and do not require a property tax levy on residents.

Now that all the MPC bonds have been retired, ownership of the buildings and land have been transferred to the Town.

## **Eagle Mountain Community Facilities District (EMCFD) Bonds**

There have been four bond issues (issued as General Obligation bonds) that were approved for specific purposes:

- The first two CFD bond issues in 1996 (refunded in 2005) were to acquire certain public infrastructure benefiting the District, specifically a sewer project, a storm water conveyance system project, the Eagle Mountain Parkway Phase I project, and the Summer Hill Boulevard project.
- The third CFD bond issue, completed in 2005, refunded and defeased the two 1996 issues.
- The fourth issue refinanced the outstanding bonds in 2015 to reduce interest costs.

The Eagle Mountain Community Facilities District debt payments are levied on the property owners within the District. These obligations are paid by the property owners using secondary property taxes, less any credits, carry-forward and/or interest earnings and allowing for delinquencies. The final payment on the fourth issue was made on 7/1/2021. As a result, a secondary property tax will not be assessed for fiscal year 2025.



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# **SCHEDULES & RESOURCES**

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# FY25 Schedule of Authorized Positions

## Schedule of Authorized Positions

Position Title	FY 21-22 Authorized FTE	FY 22-23 Authorized FTE	FY 23-24 Authorized FTE	FY 24-25 Proposed FTE
<b><u>Municipal Court</u></b>				
Presiding Judge	0.63	0.63	0.63	0.63
Court Administrator	1.00	1.00	1.00	1.00
Senior Court Clerk	1.00	-	1.00	1.00
Court Operations Coordinator	1.00	1.00	1.00	1.00
Court Clerk	-	2.00	1.00	1.00
<b>Authorized FTE</b>	<b>3.63</b>	<b>4.63</b>	<b>4.63</b>	<b>4.63</b>
<b><u>Administration</u></b>				
Town Manager	1.00	1.00	1.00	1.00
Deputy Town Manager/Administrative Services Dir.	1.00	1.00	1.00	1.00
Executive Asst to Town Mgr/Council	1.00	1.00	1.00	1.00
Town Clerk	1.00	1.00	1.00	1.00
Economic Development and Tourism Specialist	1.00	-	-	-
Management Analyst	-	1.00	1.00	1.00
Economic Development Director	1.00	1.00	1.00	1.00
Community Relations Manager	1.00	-	-	-
Community Relations Director	-	1.00	1.00	1.00
Chief Technology Administrator	1.00	1.00	1.00	1.00
Information Technology Support Specialist	0.50	0.74	1.00	1.00
Finance Director	1.00	-	-	-
Chief Financial Officer	-	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00
Financial Services Technician	2.00	2.00	2.00	2.00
Procurement Administrator	1.00	1.00	1.00	1.00
Human Resources Analyst	-	-	1.00	1.00
Benefits and Payroll Specialist	-	0.50	0.50	0.50
Accounting Clerk	0.50	-	-	-
Customer Service Representative II	1.00	1.00	1.00	1.00
<b>Authorized FTE</b>	<b>16.00</b>	<b>16.24</b>	<b>17.50</b>	<b>17.50</b>
<b><u>Public Works</u></b>				
Public Works Director	1.00	1.00	1.00	1.00
Civil Engineering Inspector	1.00	1.00	1.00	1.00
Executive Assistant	0.50	0.50	0.50	0.50
Town Engineer	1.00	1.00	1.00	1.00
Assistant Town Engineer	1.00	1.00	1.00	1.00
Facilities Supervisor	1.00	1.00	1.00	1.00
Senior Facilities Maintenance Tech	1.00	1.00	1.00	1.00
Facilities Maintenance Tech	-	1.00	1.00	1.00
Custodian	0.50	0.50	0.50	0.50
Streets Superintendent	1.00	1.00	1.00	1.00
Senior Maintenance Technician	1.00	1.00	1.00	1.00
Street Maintenance Technician II	-	-	-	1.00
Street Maintenance Technician	3.00	3.00	3.00	2.00
<b>Authorized FTE</b>	<b>12.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>



**Development Services**

Development Services Director	1.00	1.00	1.00	1.00
Executive Assistant	0.50	0.50	0.50	0.50
Senior Planner	1.00	1.00	1.00	1.00
GIS Technician/CAD Operator	1.00	1.00	1.00	1.00
Senior Code Enforcement Officer	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.50	1.50	1.50
Chief Building Official/Plans Examiner	1.00	1.00	1.00	1.00
Senior Building Inspector	1.00	1.00	1.00	2.00
Building Permit Technician	1.50	2.00	2.00	2.00

**Authorized FTE** **9.00** **10.00** **10.00** **11.00**

**Community Services**

Community Services Director	1.00	-	-	1.00
Deputy Town Manager/Community Services Dir.		1.00	1.00	-
Recreation Manager	1.00	1.00	1.00	1.00
Recreation Program Coordinator	2.00	1.00	1.00	1.00
Recreation Assistant	-	-	0.50	1.05
Senior Recreation Program Coordinator	-	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Parks Supervisor	-	-	1.00	1.00
Parks Superintendent	1.00	1.00	1.00	1.00
Park Operations Lead	4.00	4.00	3.00	3.00
Lead Park Attendant	1.00	1.00	1.00	1.00
Park Attendant	1.96	1.96	1.96	1.96
Groundskeeper II	2.00	2.00	2.00	2.00
Customer Service Representative II	1.63	1.63	1.63	1.63
Community Center Manager	1.00	1.00	1.00	1.00
Operations Coordinator - Community Center	1.00	1.00	1.00	1.00
Operations Support Worker	0.37	0.37	0.37	0.37
Lead Operations Support Worker	1.28	1.28	1.64	1.64
Senior Services Supervisor	1.00	-	-	-
Community Center Program Coordinator	-	1.00	1.00	1.00
Senior Services Activities Coordinator	1.78	-	-	-
Community Center Assistant	-	2.28	2.28	2.28
Volunteer Supervisor			1.00	1.00
Volunteer Coordinator	1.00	1.00	-	-

**Authorized FTE** **24.02** **24.52** **25.38** **25.93**

**Fire Department**

Fire Chief	-	-	1.00	1.00
Assistant Fire Chief / Fire Marshal	-	-	1.00	1.00
Fire Captain	-	-	6.00	6.00
Fire Captain - Training	-	-	1.00	1.00
Fire Battalion Chief	-	-	-	-
Fire Lieutenant	-	-	-	-
Fire Engineer	-	-	6.00	6.00
Firefighter	-	-	18.00	18.00
Administrative Assistant	-	-	1.00	1.00

**Authorized FTE** **-** **-** **34.00** **34.00**

**Total Authorized FTE** **64.65** **68.39** **104.51** **106.06**



## FY25 Pay Plan

### FY 24-25 PAY PLAN - Non-Public Safety Positions (July 2024)

#### Exempt Positions

<u>Position Title</u>	<u>Minimum</u>	<u>Maximum</u>
Deputy Town Manager/Community Services Director	\$ 146,015	\$ 208,801
Deputy Town Manager/Administrative Services Director	146,015	208,801
Chief Financial Officer	146,015	208,801
Public Works Director	136,466	195,146
Development Services Director	136,466	195,146
Town Clerk	127,538	182,379
Community Services Director	127,538	182,379
Economic Development Director	127,538	182,379
Chief Technology Administrator	121,336	173,510
Town Engineer	119,600	171,028
Community Relations Director	119,600	171,028
Assistant Town Engineer	101,666	145,382
Court Administrator	99,878	142,826
Chief Building Official/Plans Examiner	88,353	126,345
Recreation Manager	87,279	124,809
Parks Superintendent	87,279	124,809
Community Center Manager	87,279	124,809
Senior Accountant	87,279	124,809
Procurement Administrator	87,279	124,809
Streets Superintendent	86,499	123,694
Senior Planner	86,145	123,187
Human Resources Analyst	76,285	109,088
Facilities Supervisor	75,358	107,762
Senior Recreation Program Coordinator	75,358	107,762
Volunteer Supervisor	75,358	107,762
Parks Supervisor	75,358	107,762
Executive Assistant to Town Manager/Council	72,471	103,634
Management Analyst	72,286	103,369
Accountant	66,895	95,660
Court Operations Coordinator	66,895	95,660
Community Center Program Coordinator	66,895	95,660
Operations Coordinator - Community Center	66,895	95,660
Recreation Program Coordinator	66,895	95,660
Senior Code Enforcement Officer	66,895	95,660



**Non-Exempt Positions**

<b><u>Position Title</u></b>	<b><u>Minimum</u></b>	<b><u>Maximum</u></b>
Senior Building Inspector	\$ 35.79	\$ 51.18
Information Technology Support Specialist	34.99	50.04
GIS Technician/CAD Operator	34.15	48.83
Civil Engineer Inspector	31.32	44.79
Benefits and Payroll Specialist	29.39	42.03
Executive Assistant	27.83	39.80
Code Enforcement Officer	27.83	39.80
Senior Maintenance Technician	27.15	38.82
Senior Facilities Maintenance Technician	27.15	38.82
Park Operations Lead	27.15	38.82
Street Maintenance Technician II	25.11	35.91
Facilities Maintenance Technician	25.11	35.91
Building Permit Technician	24.45	34.96
Senior Court Clerk	23.83	34.08
Street Maintenance Technician	23.83	34.08
Administrative Assistant	23.83	34.08
Court Clerk	22.77	32.56
Financial Services Technician	22.77	32.56
Groundskeeper II	22.77	32.56
Customer Service Representative II	22.05	31.53
Community Center Assistant	21.56	30.83
Lead Park Attendant	21.56	30.83
Lead Operations Support Worker	21.56	30.83
Customer Service Representative I	19.65	28.10
Recreation Assistant	19.19	27.44
Operations Support Worker	19.19	27.44
Park Attendant	19.19	27.44
Custodian	17.73	25.35



# FY25 Fire Department Pay Plan

## FY 24-25 FIRE DEPARTMENT PAY PLAN (July 2024)

Salaried / Exempt Positions		
Position Title	Minimum	Maximum
Fire Chief	\$ 146,015	\$ 208,801
Fire Assistant Chief / Fire Marshal	127,538	182,379

Hourly / Non-Exempt Positions									
Position Title	Minimum	Maximum	Annualized Minimum	Annualized Maximum	Work Schedule	Designated FLSA Work Period	Average Hours Scheduled Per Year	Average Overtime Hours Scheduled	Average Scheduled Straight Time Hours Scheduled
Fire Training Captain	47.09	67.34	97,947	140,064	Five 8 hour days / week	7 days = 40 hours	2,080	0	2,080
Fire Battalion Chief	40.11	57.36	121,674	173,993	48 hours worked / 96 hours off	14 days = 106 hours	2,912	243	2,669
Fire Captain	32.29	46.17	97,952	140,071	48 hours worked / 96 hours off	14 days = 106 hours	2,912	243	2,669
Fire Lieutenant	30.76	43.99	93,310	133,434	48 hours worked / 96 hours off	14 days = 106 hours	2,912	243	2,669
Fire Engineer	29.24	41.81	88,700	126,840	48 hours worked / 96 hours off	14 days = 106 hours	2,912	243	2,669
Firefighter	20.73	29.64	62,884	89,925	48 hours worked / 96 hours off	14 days = 106 hours	2,912	243	2,669

Note: Firefighters, Engineers, Lieutenants, and Captains with Paramedic Certifications receive \$1.85 / hr added to their base hourly rate of pay.



## FY25 Fee Schedule

<b>TOWN OF FOUNTAIN HILLS</b>		
<b>COMPREHENSIVE FEE SCHEDULE</b>		
<b>FISCAL YEAR 2024-2025</b>		

Description	Adopted Fee	Units
<b>Clerk</b>		
<b>Campaign Fees:</b>		
Pro/Con Argument Fee	\$100.00	per request
Campaign Finance - Late Filing Fee	\$10.00	per business day

<b>Community Services</b>
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<b><u>Parks Fees</u></b>		
<b>Park Rental Fees - Resident/Non-Profit:</b>		
Standard Ramada - 2 hour minimum	\$15.00	per hour
Saguaro Ramada - 2 hour minimum	\$30.00	per hour
Meeting Rooms 2 hour minimum	\$15.00	per hour
Athletic Fields - 2 hour minimum	\$20.00	per hour
Sports Courts - 1 hour reservation	\$10.00	per hour
Half Day Open Park space, including Amphitheater, Avenue of the Fountains Plaza, Great Lawn, Centennial Circle and other lawns	\$800.00	flat fee
Full Day Open Park space, including Amphitheater, Avenue of the Fountains Plaza, Great Lawn, Centennial Circle and other lawns	\$1,500.00	flat fee
<b>Park Rental Fees - Non-Resident/Commercial:</b>		
Small Ramada - 2 hour minimum	\$22.50	per hour
Saguaro Ramada - 2 hour minimum	\$40.00	per hour
Meeting Rooms 2 hour minimum	\$20.00	per hour
Athletic Fields - 2 hour minimum	\$30.00	per hour
Sports Courts - 1 hour reservation	\$15.00	per hour
Half Day Open Park space, including Amphitheater, Avenue of the Fountains Plaza, Great Lawn, Centennial Circle and other lawns	\$1,350.00	flat fee
Full Day Open Park space, including Amphitheater, Avenue of the Fountains Plaza, Great Lawn, Centennial Circle and other lawns	\$2,350.00	flat fee
<b>Park Rental Fee Extras:</b>		
Power Distribution Box Rental Fee & Deposit	\$25.00 plus \$200 deposit	per box per day
Quick Coupler	\$25.00 plus \$200 deposit	per box per day
Athletic Field Lights (2 hour minimum)	\$15.00	per hour per field
Athletic Field Prep – Baseball/Softball	\$30.00	per field
Athletic Field Prep – Soccer/Football	\$500.00	per field
Batting Cage Rental - 1 hour	\$10.00	per hour
Pitching Mound Rental	\$30.00	per use
Ball Field Fencing Rental	\$25.00	per use
Alcohol Permit with Park Reservation (NON-REFUNDABLE)	\$20.00	per permit
Fountain Operation	\$300.00	per half hour
Staff - 2 hour minimum	\$40.00	per hour per staff member

<b><u>Community Center Fees</u></b>		
<b>Community Center Rentals - Resident/Non-Profit:</b>		



Weekday Rates: Monday thru Thursday		
Classrooms - Minimum 2 hours	\$25.00	per hour
Ballroom - Per Ballroom; Minimum 4 hours	\$50.00	per hour
Lobby - Minimum 4 hours	\$50.00	per hour
Weekend Rates: Friday & Saturday (no rentals on Sunday)		
Ballroom - Per Ballroom; Minimum 4 hours	\$75.00	per hour
Lobby - Minimum 4 hours	\$75.00	per hour
Ballroom Damage Deposit	\$50.00	per Ballroom
<b>Community Center Rentals - Non-Resident/Commercial:</b>		
Weekday Rates: Monday thru Thursday		
Classrooms - Minimum 2 hours	\$50.00	per hour
Ballroom - Per Ballroom; Minimum 4 hours	\$100.00	per hour
Lobby - Minimum 4 hours	\$100.00	per hour
Weekend Rates: Friday & Saturday (no rentals on Sunday)		
Ballroom - Per Ballroom; Minimum 4 hours	\$150.00	per hour
Lobby - Minimum 4 hours	\$150.00	per hour
Ballroom Damage Deposit	\$50.00	per Ballroom
<b>Community Center Extra Service Fees:</b>		
Video Projector	\$55.00 plus \$300.00 deposit	per rental
Flat Screen TV	\$55.00 plus \$500.00 deposit	per rental
Small Screen	\$55.00 plus \$250.00 deposit	per rental
Large Screen (8' x 10')	\$55.00 plus \$600.00 deposit	per rental
Ping Pong Table	\$55.00 plus \$500.00 deposit	per rental
Sound Reinforcement		
Wireless Microphones	\$25.00	per rental
Speaker Table (Includes Mixing Board)	\$25.00	per rental
Conference Phone	\$55.00 plus \$100.00 deposit	per rental
Portable Sound System (Includes Mixing Board and/or Portable Speaker)	\$85.00 plus \$500.00 deposit	per rental
Electricity (per booth)	n/a	
Portable White Board	\$5.00	per rental
Walker Display Board	\$5.00	per rental
Items for Sale	\$5.00	per rental
Miscellaneous	n/a	
Dance Floor - per 3' x 3' parquet square (15' x 15')	\$225.00	per rental
Dance Floor - per 3' x 3' parquet square (18' x 18')	\$280.00	per rental
Dance Floor - per 3' x 3' parquet square (21' x 21')	\$325.00	per rental
Staging 6' x 8" section (1 piece)	\$25.00	per rental
Coffee Service	\$25.00	per request
Portable Bar	\$50.00 plus \$250.00 deposit	per request
Labor Charges	\$55.00	per hour per staff
MCSO Charges - Minimum 4 hours	Actual Cost	pre-paid/no refunds
Piano Tuning	Actual Cost	pre-paid/no refunds
Drop-In Fee for Presentations/Classes	\$5.00	per presentation/class
<b>Senior Services Annual Membership Fees:</b>		
Resident	\$30.00	per year
Non - Resident	\$45.00	per year



***Special Event Fees***

<b>Special Events Permits:</b>		
<i>Special Event Permits - Food/Event Vendors</i>		
Application Fee	\$500.00	based on event size
<i>Special Event Permits - Business</i>		
Application Fee - Business (If submitted at least 60 days prior to the event date)	\$300.00	per application
Application Fee - If submitted 59 days or less prior to the event date	\$550.00	per application
Permit Fee	\$50.00	per application
<i>Special Event Permits - Non-Profit</i>		
Application Fee - Charitable Organization (If submitted at least 60 days prior to the event date)	\$150.00	per application
Application Fee - If submitted 59 days or less prior to the event date	\$275.00	per application
Permit Fee	\$50.00	per application
<i>Special Event Permits - Extra Fees</i>		
Special Event Liquor Application Fee	\$25.00	per application
<i>Special Event Permits - Park Fee (Open Park space: amphitheater, AOTF Plaza, Great Lawn, Other)</i>		
Non-Profit:		
Small Event	\$400.00/\$750.00	half day/full day
Medium Event	\$2,500.00	full day
Large Event	\$3,500.00	full day
Business/Commercial:		
Small Event	\$750.00/\$1,400.00	half day/full day
Medium Event	\$2,500.00	full day
Large Event	\$3,500.00	full day
<i>Special Event Permits - Deposit Fees</i>		
Events with less than 1,000 attendance	\$500.00	per event
Events with 1,000 - 1,999 attendance	\$1,000.00	per event
Events with 2,000 - 5,000 attendance	\$2,500.00	per event
Events with over 5,000 attendance	\$5,000.00	per event
<i>Special Event Permit Fees - Road Closure Admin Fees</i>		
Events with less than 1,000 attendance	\$500.00	per event
Events with 1,000 - 1,999 attendance	\$750.00	per event
Events with 2,000 - 5,000 attendance	\$1,000.00	per event
Events with over 5,000 attendance	\$1,500.00	per event
<i>Special Event Permit Fees - Vendor Compliance Fine</i>		
First time penalty	\$250.00	per incident
Recurring penalty	\$750.00	per incident
Film permit application	\$85.00	per incident

<b>Court Fees</b>		
Non-Sufficient Funds (checks returned to Court)	\$50.00	per check
Public Defender	Actual costs for appointed attorney	
Jail Reimbursement	Actual costs billed by County for jail time served	
Jury Costs (assessed if jury trial canceled within five days of trial)	Actual administrative costs	
Civil Traffic Default	\$50.00	per incident
Warrant	\$65.00	per warrant issued
Diversion Program Rescheduling	\$22.00	per incident
Court Clerk	\$28.00	per request (ARS 22-281)



Court User	\$10.00	per charge
Public Records Search	\$28.00	per name (ARS 22-281)
Certified Copies	\$28.00	per copy (ARS 22-281)

**Development Services**

<b><i>Planning Fees</i></b>		
Administrative Use Permit/Temporary Sign Permit	\$50.00	per request
Appeal of a Decision by the Zoning Administrator	\$1,530.00	per appeal
Comprehensive Sign Plans and amendments	\$280.00	per request
Commercial/Industrial/Multi-Family Site Plan Review	\$680.00 for first 5,000 square feet of property, then \$130.00 for every thousand square feet thereafter	
Continuance at Applicant Request	\$140.00	per request
Cut & Fill Waiver	\$350.00	per request
Development Agreements	\$3,975.00 for up to 5 acres, plus \$795.00 per acre thereafter	
Development Agreements - Amendment	\$1,900.00 for up to 5 acres plus \$380.00 per acre thereafter	
Final Plats	\$1,690.00 for up to 10 lots plus \$169 per lot thereafter	
General Plan Amendments - Minor	\$2,500.00 for the first 5 acres plus \$500.00 per acre thereafter	
General Plan Amendments - Major	\$3,760.00 for the first 40 acres plus \$94.00 per acre thereafter	
Hillside Protection Easement (HPE)	\$170.00 Plus recording fees	
Golf Ball Fence, Administrative Review	\$280.00	per review
Landscape Plan Review	\$50.00	per review
Public Notice in Newspaper (for all actions requiring newspaper notifications)	\$260.00 (1)	
Notification fee (for all actions requiring mailed notifications)	\$175.00 (2)	
Ordinances (Text Amendments)	\$1,975.00	per ordinance
Planned Area Developments (PAD)	\$3,620.00 for the first 5 acres plus \$725.00 per acre thereafter	
Planned Area Developments (PAD) - Amendment	\$1,850.00 for the first 5 acres plus \$370.00 per acre thereafter	
Plat Abandonments	\$1,150.00 plus County Fees (3)	
Preliminary Plats	\$2,045.00 for the first 10 lots, plus \$205.00 per lot thereafter	
Recording Fees (subject to change without notice)	\$150.00	per request
Replats (lot joins, lot divisions, lot line adjustments)	\$575.00	
Rezones (Map)	\$3,623.00 up to 10 acres plus \$360.00 per acre thereafter	
Saguaro Cactus Permit	\$110.00	per permit
Special Use Permits and amendments	\$2,000.00	
Temporary Use Permits	\$230.00 plus notification	
Temporary Visitor Permit (RV Parking):	\$50.00	per permit
Tract Housing	\$325.00 plus \$100.00 per façade	
Variances	\$1,190.00 for the first variance plus \$300.00 for each additional variance	
Zoning Verification Letter	\$280.00	per verification



Community Residence Registration	\$350.00	per registration
Community Residence Annual Renewal	\$250.00	per renewal

- (1) Plus actual newspaper posting costs
- (2) Plus \$5 per mailing label
- (3) Minimum \$150 recording fee

**Building Fees**

<b>Building Permit/Plan Check Single Family Residential:</b>		
Single Family Homes & Additions (Includes Permit and Plan Review)		
Livable Area with A/C	\$0.73	square feet
Covered Area: Garage and/or Patio (non A/C)	\$0.55	square feet
Single Family Remodel	\$0.24	square feet
Single Family Remodel non A/C	\$0.15	square feet
Specialized Permits (Includes Permit and Plan Review)		
Solar Photovoltaic	\$150.00	per request
Fence Walls	\$200.00 for first 100 feet plus \$2.00 per linear foot thereafter	
Retaining Walls	\$300.00 for 100 linear feet plus \$3.20 per linear foot thereafter	
Pools & Spas Attached	\$320.00 up to 450 square feet plus \$0.72 per square foot above 450	
Stand Alone Spas	\$140.00	per request
Landscape Deposit	\$2,500.00 refundable deposit. Deposit required for Certificate of Occupancy (C of O) if landscaping is not installed; refundable upon landscaping approval by Town within six (6) months.	
Miscellaneous Plan Review or Inspection (1 hour minimum)	\$115.00	per hour
One Discipline Permit	\$140.00	per permit
Addendum	\$115.00	per addendum
Demolition (minor)	\$60.00	per request
Third-Party or Expedited Plan Review & Inspections	Actual costs for third party	
Plan Review Add On (After 3rd Review)	50% of Bldg Permit/Plan Review Fee	
Reinspection Fee	\$170.00	per inspection
Permit Extensions - Residential new construction only (If Town has all records and within current Code cycle)	460.00	per extension
Permit Extensions - Residential remodel only (If Town has all records and within current Code cycle)	\$120.00	per extension
Penalty for failure to obtain a building permit	100% of Bldg Permit/Plan Review Fee	per incident
<b>Building Permit/Plan Check Commercial:</b>		
<i>Commercial/Tenant Building Permit &amp; Additions (Includes Permit and Plan Review)</i>		
Area with A/C	\$0.80	per square foot
Covered Area (non A/C)	\$0.65	per square foot
<i>Commercial Remodel (Existing)</i>		



Area with A/C	\$585.00 for 3,000 square feet plus \$0.20 per square foot thereafter	
Covered Area (non - A/C)	\$275.00 for 3,000 square feet plus \$0.09 per square foot thereafter	
<i>Apartments/Condominiums</i>		
Livable Area with A/C	\$1.10	per square foot
Covered Area (non - A/C)	\$0.75	per square foot
Landscape Plan Review	\$50.00	per request
Miscellaneous Permits (Plan Review Fee is Separate)	\$13.00	per permit
Minimum Permit (one discipline)	\$140.00	per permit
Sign Permit, less than 32 square feet (New/Modified)	\$85.00	per permit
Sign Permit, 32 or greater square feet (New/modified)	\$105.00	per permit
Miscellaneous Plan Review or Inspection (1 hour minimum)	\$115.00	per hour
Revisions to Approved Plans	\$170.00	per hour
Plumbing - Water heater replacement/solar (minor)	\$140.00	per request
Mechanical - HVAC replacement (minor)	\$140.00	per request
Electrical - panel repair (minor)	\$150.00	per request
Demolition (minor)	\$60.00	per request
Third-Party or Expedited Plan Review & Inspections	Actual costs for third party	
Plan Review Add On (After 3rd Review)	50% of Bldg Permit/Plan Review Fee	per review
Reinspection Fee	\$170.00	per inspection
Permit Extensions - Commercial new construction only (If Town has all records and within current Code cycle)	\$460.00	per extension
Permit Extensions - Commercial remodel only (If Town has all records and within current Code cycle)	\$120.00	per extension
Penalty for failure to obtain a building permit	50% of Bldg Permit/Plan Review Fee	per incident
Refund for cancelled Commercial Building permit (must be done in writing)	35% of building permit fee paid - request must be made within 180 days of original payment	per request
Appeal of Decision by Building Official/Fire Marshall	\$1,000.00 All fees include up to 3 reviews by staff. Any additional reviews will be subject to an additional fee equal to 25% of the original fee	

***Development Fees (Adopted by Resolution 2020-03)***

Single Family Residential	\$3,973.00	per dwelling
Multi - Family Residential	\$2,537.00	per dwelling
Commercial	\$3.82	per square foot
Office	\$2.45	per square foot
Institutional	\$2.86	per square foot
Industrial	\$1.29	per square foot
(Above fees are split between Parks & Recreation, Fire, and Streets development fees. See Resolution for allocations.)		

***Development Services - Miscellaneous***

<b>Maps:</b>		
8 1/2" x 11"	\$3.00	per map
11" x 17" Street/Index Map "Typical"	\$5.00	per map
11" x 17" Aerial Site Plan	\$18.00	per map



24" x 36" Custom Map	\$20.00	per map
36" x 36" Bldg/Plat/Zoning Map	\$25.00	per map
60" x 60" Street/Bldg/Develop/Plat/Plot	\$35.00	per map
Map Book	\$100.00	per map book
<b>Other:</b>		
Easement or Right-of-Way Abandonment	\$730.00	per request
Hillside Protection Reconfiguration and/or Replacement of Hillside Protection Easement	\$350.00	per request
Revocation Administrative Fee	\$60.00	per request
Engineering Plan Review Fee / Final Plat Improvement	\$1,610.00	per request
New/Address Change	\$50.00	
Third-Party or Expedited Plan Review & Inspections	Actual costs for third party	
Inspections not associated with an active Building Permit	\$60.00	per inspection
Off-Hours Inspections (Nights & Weekends)	\$85.00	per inspection

***Fire Fees***

Residential Automatic Sprinkler System Plan Review/Inspection	\$340.00 for up to 4,400 square feet then \$0.08 per square foot	
Commercial Automatic Sprinkler System Plan Review/Inspection	\$340.00 for the first 3,000 square feet then \$0.11 per square foot	
Commercial Auto Sprinkler System Modification Plan Review/Inspection	\$195.00	per request
Commercial Hood System Plan Review/Inspection	\$290.00	per request
Commercial Fire Alarm System Plan Review/Inspection	\$385.00	per request
Commercial Fire Alarm System Modification Plan Review/Inspection	\$385.00	per request
Residential LPG Installation Review/Inspection	\$170.00	per request
Annual Adult Residential Group Care inspection	\$130.00	per request
Annual Commercial Fire Inspection Fee	\$0.00	per request
Tent Permit Fee (any tent over 200 square feet & any canopy over 400 square feet)	\$65.00	per request
Reinspection Fee (beyond one re-check)	\$150.00	per request
Inter-Agency Educational Charges	Actual Cost	pre-paid
Fire Dept Personnel - 4 hour minimum	\$52.00	per hour
<b>Abatement Fees:</b>		
Inspection fee	\$340.00	per hour
Reinspection fee	\$340.00	per inspection

**Finance**

<b>Services:</b>		
Notarization	\$2.00	per request
Affix Town Seal	\$5.00	per request
Returned Check Fee	\$50.00	per check
Convenience Fee - credit card payment	\$4.00	per transaction
Art Commission	\$35.00	per transaction
<b>Copies</b>		
Photocopies 8 1/2 x 11	\$0.65	per page
Photocopies 8 1/2 x 14	\$0.70	per page
Photocopies 11 x 17	\$0.75	per page



<b>Reports:</b>		
License Report (Non - Commercial Use)	\$30.00	CD or hard copy
License Report (Commercial Use)	\$30.00	CD or hard copy
<b>Business License Fees:</b>		
New Business License	\$50.00	per application and first year fee - non-refundable
Annual renewal fee for business within the Town limits	\$35.00	per renewal
Annual renewal fee for business without a fixed place of business within the Town limits	\$50.00	per renewal
Late fee for renewal of business license fee	25% of renewal fee	per renewal
Penalty for operating a business without a license	\$150.00	per incident
Peddlers, solicitors and mobile merchants	\$250.00	calendar quarter or fraction thereof - non-refundable
Peddler investigation fee (per person)	\$55.00	per person
Promoters of entertainments, circuses, bazaars, etc., who receive a percentage of receipts or other consideration for their services. Each such promoter shall also obtain liability insurance of a minimum of \$1 million naming the Town as insured.	\$150.00	per week
Handbill Distributor	\$50.00	per day
Amusement Company, such as ferris wheel, merry-go-round, etc., not part of a circus. Tent Show. Wrestling Exhibition. Road Show, Carnival or Circus.	\$150.00	per day
Practice of palmistry, phrenology, astrology, fortune telling, mind reading, clairvoyancy, magic or any healing practices not licensed by the State of Arizona, or any similar calling without a fixed place of business	\$50.00	per day
Duplicate Business License	\$15.00	per request
Verification of License Letter	\$15.00	per request
<b>False Alarm Service Charges:</b>		
First and Second	\$0.00	each
Third	\$100.00	each
Fourth	\$150.00	each
Fifth and Sixth	\$175.00	each
Seventh or more	\$275.00	each
<b>Wireless Communications:</b>		
	Per State Statute	
Wireless Tower Lease	\$4.75	per square foot
Lease Agreement Application Fee, each location	\$285.00	per location - non-refundable
Amendments to Cell Tower Lease Agreements	\$285.00	per location - non-refundable
Small Cell Wireless Facilities: (all fees are non-refundable)		
ROW Use Fee	\$50.00	year x number of small wireless facilities (SWF)
Authority utility pole attachment	\$50.00	year per utility pole attachment
Small Wireless Facilities (SWF) collocation	\$100.00	per SWF up to five
Small Wireless Facilities (SWF) collocation	\$50.00	for SWF over five
Batched applications for up to 25 SWF's	\$100.00	per SWF up to five
Batched applications for up to 25 SWF's	\$50.00	per SWF 6 - 20 sites



Applications for new, replacement or modified utility poles NOT subject to zoning review	\$750.00	per application
Applications for new, replacement or modified utility poles and collocation of wireless facilities subject to zoning review	\$1,000.00	per application
<b>Alcohol License Application:</b>		
Person Transfer Fee	\$200.00	per request
Location Transfer Fee	\$200.00	per request
Probate/Will Assignment/Divorce Decree	\$200.00	per request
Extension of Premise	\$200.00	per request
Sampling Permit	\$200.00	per request
Acquisition of Control/Restructure/Agent Change	\$200.00	per request
<b>Initial/Interim Application Fee</b>		
01 - In State Producer	\$600.00	per request
02 - Out of State Producer	\$600.00	per request
03 - Domestic Microbrewery	\$600.00	per request
04 - In State Wholesaler	\$600.00	per request
05 - Government	\$600.00	per request
06 - Bar, All Spirituous Liquors	\$600.00	per request
07 - Beer & Wine Bar	\$600.00	per request
08 - Conveyance	\$600.00	per request
09 - Liquor Store	\$600.00	per request
10 - Beer & Wine Store	\$600.00	per request
11 - Hotel/Motel	\$600.00	per request
12 - Restaurant	\$600.00	per request
13 - Domestic Farm Winery	\$600.00	per request
14 - Private Club	\$600.00	per request
Alcohol Permit Renewal	\$200.00	per year
<b>Environmental Fees:</b>		
per residential solid waste account	\$0.00	per month
per multifamily solid waste account (with a range for number of units)	\$0.00	per month
commercial solid waste accounts (license fee and/or cost per commercial account)	\$0.00	per month
Late fee for paying the environmental fee	\$0.00	
<b>Short-Term/Vactation Rentals</b>		
Annual Registration Fee	\$250.00	per year

Public Works		
<b>Excavations/In-Lieu Fees:</b>		
Base fee (per excavation)	\$250.00	Base fee
Trench cut fees:		
Newly paved or overlaid 0 - 1 yrs.	\$55.00	per linear foot
Newly paved or overlaid 1 - 2 yrs.	\$45.00	per linear foot
Newly paved or overlaid 2 - 3 yrs.	\$35.00	per linear foot
Newly paved or overlaid 3 - 4 yrs.	\$25.00	per linear foot
Newly paved or overlaid 4 - 5 yrs.	\$15.00	per linear foot
Newly paved or overlaid 5 - 6 yrs.	\$10.00	per linear foot
Slurry or chip sealed 0 - 2 years	\$4.00	per linear foot
Pavement replacement greater than 300 feet in length	\$2.50	per square yard
Utility Pit fees:		
Newly paved or overlaid 0 - 1 yrs.	\$5.50	per square foot
Newly paved or overlaid 1 - 2 yrs.	\$4.50	per square foot
Newly paved or overlaid 2 - 3 yrs.	\$3.50	per square foot
Newly paved or overlaid 3 - 4 yrs.	\$2.50	per square foot



Newly paved or overlaid 4 - 5 yrs.	\$1.50	per square foot
Newly paved or overlaid 5 - 6 yrs.	\$1.00	per square foot
Slurry or chip sealed 0 - 2 years	\$5.00	per square foot
Adjustment (MH, valve, monument, etc.)	\$500.00	each
Striping	\$3.00	per linear foot
Lane Markers	\$175.00	each
Stop Bars	\$3.00	per square foot
Crosswalks	\$3.00	per square foot
RPMs	\$7.00	each
Seal-Coat	\$3.00	per square yard
<b>Encroachment/Engineering Permits:</b>		
Base Permit Fee	\$200.00	
2"/6" Paving A.C.	\$2.25	per square foot
Permanent Barricading	\$220.00	each
Guard Rail/Hand Rail	\$1.50	per linear foot
Survey Monuments	\$145.00	each
Concrete Aprons	\$145.00	each
Scuppers	\$145.00	each
Review for Adjustments MH, etc.	\$145.00	each
4" Paving - PC Concrete	\$1.45	per square foot
Decorative Sidewalk or Paving	\$2.70	per linear foot
Sidewalk & Bike path	\$2.70	per linear foot
Curb & Gutter	\$1.70	per linear foot
Valley Gutter	\$1.45	per linear foot
Sign (regulator, street etc.)	\$145.00	each
Pavement Cuts	\$1.45	per linear foot
Driveway/Driveway Modifications	\$145.00	each
Utility, Water Line, Sewer Line Trench - Paved	\$2.00	per linear foot
Utility, Water Line, Sewer Line Trench - Unpaved	\$1.45	per linear foot
Storm Drain Pipe	\$1.70	per linear foot
Catch Basins, Headwells	\$145.00	each
Cutoff Walls	\$1.45	per linear foot
Slope Protection	\$1.45	per square yard
Rip Rap	\$1.45	per square foot
Retaining Wall	\$1.45	per linear foot
Cut/Fill (Materials Moved)	\$2.00	per cubic yard
Box Culverts	5% of engineer estimate	
Miscellaneous	5% of engineer estimate	
Landscaping	5% of engineer estimate	
Irrigation	5% of engineer estimate	
Lighting	5% of engineer estimate	
Grading	5% of engineer estimate	
Utility Splice/Repair Pits Up to 25 square feet (outside pvt)	\$140.00	flat fee
Other	5% of engineer estimate	
In Lieu Payments	n/a	n/a
Traffic Control Plan Review	\$170.00	per request
Engineering Plan Review Fee	\$575.00 per sheet (includes three reviews) \$190 per sheet for each subsequent review	per sheet
Failure to obtain an Encroachment Permit	\$230.00	per incident
Failure to obtain a Final Inspection	\$170.00	per incident
Reinspection Fee	\$150.00	per incident



Investigation Fee for Work Done Without Permit	\$400.00 or the permit fee, whichever is greater, but not to exceed \$2,500.00 for every day or a portion of a day from the time unpermitted work began until a permit is obtained	per incident
Land Disturbance Fee	\$10.00 per square foot plus revegetation	per square foot
Oversize/Overweight Vehicle Permit	\$250.00	per permit
Haul Route Permit (greater than or equal to 500 cubic yards)	\$160.00	per permit
Failure to barricade or improper barricading	\$1,000.00 to \$5,000.00	per incident
Permit Extension	\$50.00	per request
Penalty for work w/o permit	50% of Permit Fee	per incident
Minimum Plan Review	\$115.00	per hour
Traffic Study - Cost to recover staff time and materials	\$150.00 base fee plus \$50.00 per additional location request	per request
<b><i>Public Works - Miscellaneous</i></b>		
<b>Adopt a Street:</b>		
Fee, per sign	\$60.00	per request
<b>Honorary Street Naming:</b>		
Application Fee and Sign	\$300.00	per application
<b>Electric Vehicle Charging</b>		
Charging Station Fee - 2 hour maximum	\$2.00	per hour



# Final Budget Resolution

## RESOLUTION 2024-17

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF FOUNTAIN HILLS, ARIZONA, APPROVING THE FINAL BUDGET FOR THE TOWN OF FOUNTAIN HILLS FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

### RECITALS:

**WHEREAS**, in accordance with the provisions of Title 42, Chapter 17, Arizona Revised Statutes (the "Applicable Law"), the Mayor and Council of the Town of Fountain Hills (the "Town Council") did, on May 7, 2024, prepare (i) a full and complete statement of the Town's financial affairs for the preceding fiscal year, (ii) an estimate of the different amounts that will be required to meet the Town's public expense for the current fiscal year, including all of the items prescribed by ARIZ. REV. STAT. § 42-17102 and (iii) a summary schedule of estimated expenditures and revenues, which was prepared according to forms supplied by the Auditor General and entered in the Town Council's minutes; and

**WHEREAS**, in accordance with the Applicable Law, and following due public notice, the Town Council met on May 7, 2024, at which meeting any taxpayer was provided the opportunity to appear and be heard in favor of or against any proposed expenditure or tax levy; and

**WHEREAS**, publication has been duly made as required by law, of said estimates together with a notice that the Town Council would meet on June 4, 2024, at the Fountain Hills Town Council Chambers, for the purpose of hearing taxpayers and with respect to said estimate or any proposed expenditure or tax levy.

### ENACTMENTS:

**NOW, THEREFORE, BE IT RESOLVED** BY THE TOWN COUNCIL OF THE TOWN OF FOUNTAIN HILLS, as follows:

SECTION 1. The recitals above are hereby incorporated as if fully set forth herein.

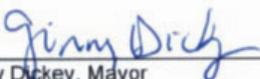
SECTION 2. The statements and schedules attached hereto as Exhibit A and incorporated herein by reference, are hereby adopted as the budget of the Town of Fountain Hills, Arizona, for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

SECTION 3. The Mayor, the Town Manager, the Town Clerk and the Town Attorney are hereby authorized and directed to take all steps necessary to carry out the purpose and intent of this Resolution.

**PASSED AND ADOPTED** by the Mayor and Council of the Town of Fountain Hills, Arizona, June 4, 2024.

**FOR THE TOWN OF FOUNTAIN HILLS:**

**ATTESTED TO:**

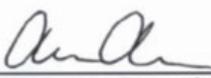
  
\_\_\_\_\_  
Ginny Dickey, Mayor

  
\_\_\_\_\_  
Linda Mendenhall, Town Clerk

**REVIEWED BY:**

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Rachael Goodwin, Town Manager

  
\_\_\_\_\_  
Aaron D. Arnson, Pierce Coleman PLLC  
Town Attorney



# Acronyms

<b>ABC</b> -American Base Course	<b>GFOA</b> -Government Finance Officers Association
<b>AC</b> -Asphaltic Concrete	<b>GIS</b> -Geographical Information System
<b>ACA</b> -Arizona Commerce Authority	<b>GO</b> -General Obligation
<b>ACMA</b> -Arizona City Manager's Association	<b>GPEC</b> -Greater Phoenix Economic Council
<b>ADA</b> -Americans with Disabilities Act	<b>HDM</b> -Home Delivered Meals
<b>ADEQ</b> -Arizona Department of Environmental Quality	<b>HPE</b> -Hillside Protection Easement
<b>ADOG</b> -Association of Dog Owners Group	<b>HURF</b> -Highway User Revenue Fund
<b>ADOT</b> -Arizona Department of Transportation	<b>HVAC</b> -Heating, Cooling, and Air Conditioning
<b>ADWR</b> -Arizona Department of Water Resources	<b>ICMA</b> -International City/County Management Association
<b>AGIC</b> -Arizona Geographic Information Council	<b>ICSC</b> -International Council of Shopping Centers
<b>AICP</b> -American Institute of Certified Planners	<b>ID</b> -Improvement District
<b>AOC</b> -Administrative Office of the Courts	<b>IFEA</b> -International Festivals & Events Association
<b>APA</b> -American Planning Association	<b>IGA</b> -Intergovernmental Agreement
<b>APRA</b> -American Parks & Recreation Association	<b>IIP</b> -Infrastructure Improvement Plan
<b>APWA</b> -American Public Works Association	<b>ISO</b> -International Standards Organization
<b>ARRA</b> -American Recovery and Reinvestment Act of 2009	<b>IT</b> -Information Technology
<b>ARS</b> -Arizona Revised Statutes	<b>ITS</b> -Intelligent Transportation System
<b>ASCE</b> -American Society of Civil Engineers	<b>JCEF</b> -Judicial Court Enhancement Fund
<b>AZBO</b> -Arizona Building Officials	<b>ln. ft.</b> -Lineal (Linear) Feet
<b>AZDOR</b> -Arizona Department of Revenue	<b>LTAP</b> -Local Technical Assistance Program
<b>AZDOT</b> -Arizona Department of Transportation	<b>LTAF</b> -Local Transportation Assistance Fund
<b>AZ POST</b> -Arizona Peace Officer Standards and Training Board	<b>MAG</b> -Maricopa Association of Governments
<b>BGC</b> -Boys and Girls Club	<b>MCFCFD</b> -Maricopa County Flood Control District
<b>BRE</b> -Business Retention and Expansion	<b>MCSO</b> -Maricopa County Sheriff's Office
<b>BVAC</b> -Business Vitality Advisory Council	<b>MH</b> -Manhole
<b>CAD</b> -Computer-Aided Design	<b>MHz</b> -Megahertz
<b>CAFR</b> -Comprehensive Annual Financial Report	<b>MPC</b> -Municipal Property Corporation
<b>CARE</b> -Crisis Activated Response Effort	<b>MSRB</b> -Municipal Securities Rulemaking Board
<b>CCEF</b> -Court Collection Enhancement fund	<b>NACSLB</b> -National Advisory Council on State and Local Budgeting



**CELA**-Code Enforcement League of Arizona

**CFD**-Community Facilities District

**CIP**-Capital Improvement Program

**CMAQ**-Congestion Mitigation and Air Quality

**cu. yd.**-Cubic Yard

**EMCFD**-Eagle Mountain Community Facilities District

**EMMA**-Electronic Municipal Market Access

**EOC**-Emergency Operations Center

**EPIC**-TBI-Excellence in Prehospital Care-Traumatic Brain Injury

**FEMA**-Federal Emergency Management Administration

**FHUSD**-Fountain Hills Unified School District

**FIT**-Fountain Hills Integrated Trails

**FTE**-Full Time Equivalent

**FY**-Fiscal Year

**GAAP**-Generally Accepted Accounting Principles

**GADA**-Greater Arizona Development Authority

**GASB**-Governmental Accounting Standards Board

**NRPA**-National Recreation and Park Association

**PC**-Portland Cement

**PUD**-Planned Unit Developments

**PTO**-Parent Teacher Organization

**RFP**-Request for Proposal

**RFQ**-Request for Quotation

**RPM**-Reflective Pavement Marker

**RPTA**-Regional Public Transit Agency

**SEC**-Securities and Exchange Commission

**sq. ft.**-Square Feet

**sq. yd.**-Square Yard

**SR**-State Route

**STORM**-Stormwater Outreach for Regional Municipalities

**SWOT**-Strengths, Weaknesses, Opportunities, Threats

**V**-Volt

**VHF**-Very High Frequency

**VOIP**-Voice Over Internet Protocol

**VRF**-Vehicle Replacement Fund



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# APPENDIX

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# **COMMUNITY SERVICES REQUESTS**

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This requests information is generated from , Adopted Version.

# Avenue Linear Park Improvements

## Overview

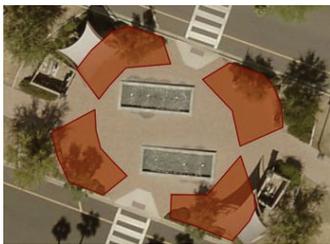
Request Owner	Kevin Snipes, Community Services Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2025
Department	Community Services
Type	Capital Improvement
Project Number	P3059

## Description

The Avenue Linear Park has been a central focus for the downtown area. It is the desire of the groups that own businesses in the area for the park to have more shaded sitting areas in hopes that prospective clients will stay longer and visit area businesses. This will be a multi-year park improvement similar to the ones done at Four Peaks Park that will include improving the parks' usability with this in mind. Improvements will include new shade structures, picnic tables, replacing power outlets, eliminating the need for spider boxes, and additional landscaping. Staff is recommending \$200,000 for 3 years for a total of \$600,000

Sissoo tree roots are very invasive and are causing lifting damage to the brick paver walkway down the center of the Avenue Linear Park. This is creating trip hazards through the walkway that require many repairs yearly. Staff is recommending cutting the roots at the edge of the walkway and installing a root barrier to help eliminate the root damage to the walkway. This request is for \$35,000 to help mitigate this issue. **NOTE - THIS \$35,000 WAS MOVED TO COMMUNITY SERVICES OPERATIONAL BUDGET FOR FISCAL YEAR 2025.**

## Images



Shade Canopies



Spider Box



## Details

Type of Project	Improvement
Strategic Initiative	Maintain current infrastructure and prepare for emerging trends

## Location



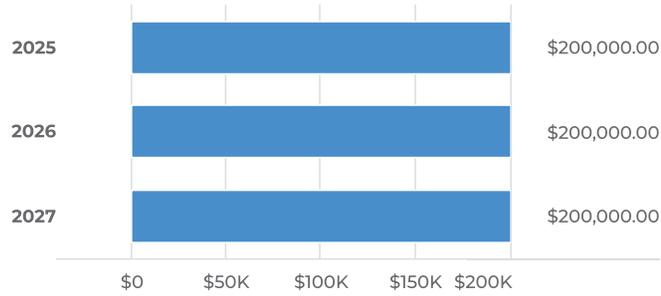
## Capital Cost

FY2025 Budget  
**\$200,000**

Total Budget (all years)  
**\$600K**

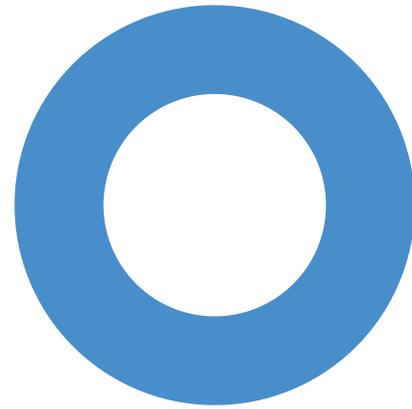
Project Total  
**\$600K**

Capital Cost by Year (Adopted)



● Construction

Capital Cost for Budgeted Years (Adopted)



● Construction (100%)

\$600,000.00

**TOTAL**

**\$600,000.00**

### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	Total
Construction	\$200,000	\$200,000	\$200,000	\$600,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$600,000</b>

## Funding Sources

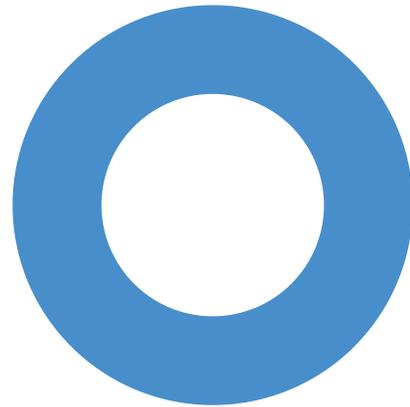
FY2025 Budget **\$200,000**      Total Budget (all years) **\$600K**      Project Total **\$600K**

Funding Sources by Year (Adopted)



● Capital Project Fund (600)

Funding Sources for Budgeted Years (Adopted)



● Capital Project Fund (600) (100%) \$600,000.00  
**TOTAL \$600,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	Total
Capital Project Fund (600)	\$200,000	\$200,000	\$200,000	\$600,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$600,000</b>

This requests information is generated from , Adopted Version.

# Four Peaks Park Pickleball Courts

## Overview

Request Owner	Kevin Snipes, Community Services Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2025
Department	Community Services
Type	Capital Improvement
Project Number	P3058

## Description

Pickleball is the fastest growing sport in the United States. It is also the fastest growing sport in Fountain Hills. The town built the first town owned courts two years ago and they were an instant success. Four Peaks Park currently has three courts and the recommendation is to build three more courts next to the original courts. Staff is recommending \$180,000 to build the courts.

## Images



Court Location

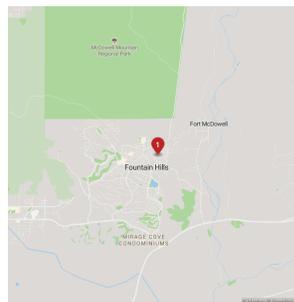


Pickleball

## Details

Type of Project	New Construction
Strategic Initiative	Improve public health, well-being, and safety of our community

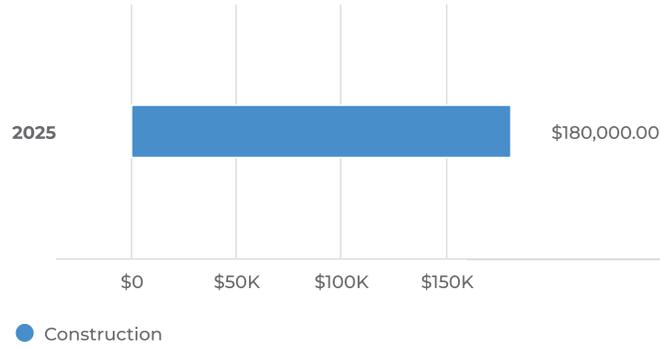
## Location



## Capital Cost

FY2025 Budget **\$180,000**      Total Budget (all years) **\$180K**      Project Total **\$180K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

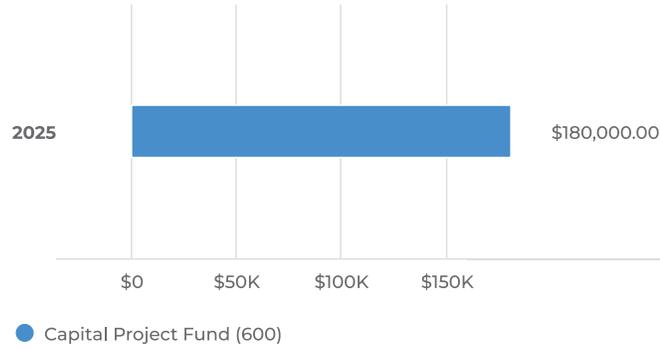


Capital Cost Breakdown		
Capital Cost	FY2025	Total
Construction	\$180,000	\$180,000
<b>Total</b>	<b>\$180,000</b>	<b>\$180,000</b>

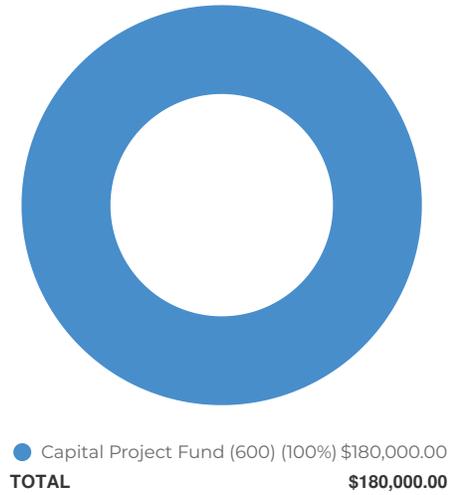
## Funding Sources

FY2025 Budget **\$180,000**      Total Budget (all years) **\$180K**      Project Total **\$180K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Capital Project Fund (600)	\$180,000	\$180,000
<b>Total</b>	<b>\$180,000</b>	<b>\$180,000</b>

This requests information is generated from , Adopted Version.

# Golden Eagle Park Playground Replacement

## Overview

Request Owner	Kevin Snipes, Community Services Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2025
Department	Community Services
Type	Capital Improvement
Project Number	P3061

## Description

Golden Eagle Park is one of the Town's most used parks. Since 2015 the parks department has replaced two thirds of the playground. The remaining third of the playground was installed 25 years ago. It is long passed its useful life expectancy and is now in need of replacement. Getting parts for equipment that is this old is not possible because they are no longer being manufactured. Staff is recommending \$150,000 to replace the equipment that needs to be retired.

## Images

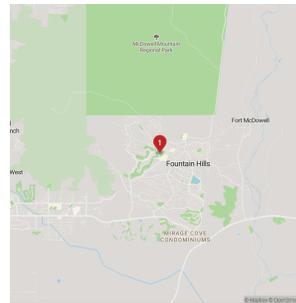


Playground

## Details

Type of Project	Improvement
Strategic Initiative	Maintain current infrastructure and prepare for emerging trends

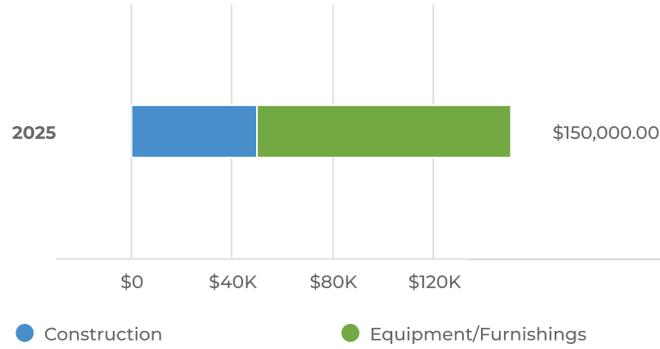
## Location



## Capital Cost

FY2025 Budget **\$150,000**      Total Budget (all years) **\$150K**      Project Total **\$150K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

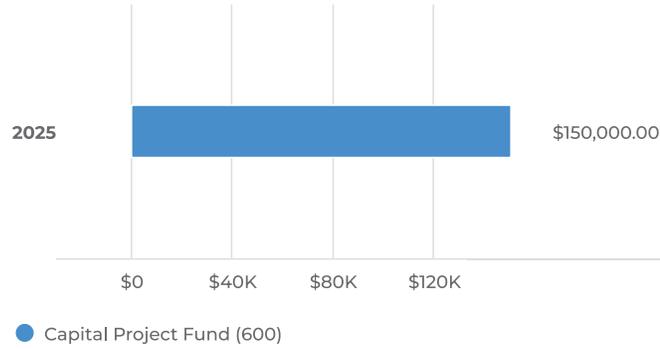


Capital Cost Breakdown		
Capital Cost	FY2025	Total
Construction	\$50,000	\$50,000
Equipment/Furnishings	\$100,000	\$100,000
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>

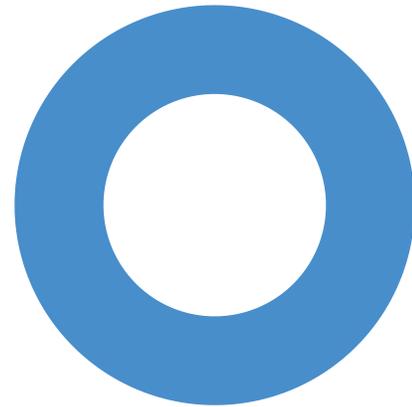
## Funding Sources

FY2025 Budget **\$150,000**      Total Budget (all years) **\$150K**      Project Total **\$150K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



● Capital Project Fund (600) (100%) \$150,000.00  
**TOTAL \$150,000.00**

Funding Sources Breakdown		
Funding Sources	FY2025	Total
Capital Project Fund (600)	\$150,000	\$150,000
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>

This requests information is generated from , Adopted Version.

# Panorama Park

## Overview

Request Owner	Kevin Snipes, Community Services Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2025
Department	Community Services
Type	Capital Improvement
Project Number	P3057

## Description

The Panorama Drive Storm Drain Project was completed in FY23, That project addressed the low-lying, Town-owned, parcel of land at the southeast corner of Panorama Drive and El Lago Boulevard by filling and leveling the land. For the last year, this portion of land, which measures approximately 600 feet long by 100 feet wide, (60,000 square feet) has not been utilized. This project will design and construct a 6-foot meandering sidewalk with native biophyllic landscaping on the property.

## Images

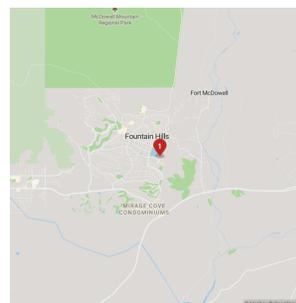


Panorama Drive and El Lago Boulevard

## Details

Type of Project	New Construction
Strategic Initiative	Improve public health, well-being, and safety of our community

## Location



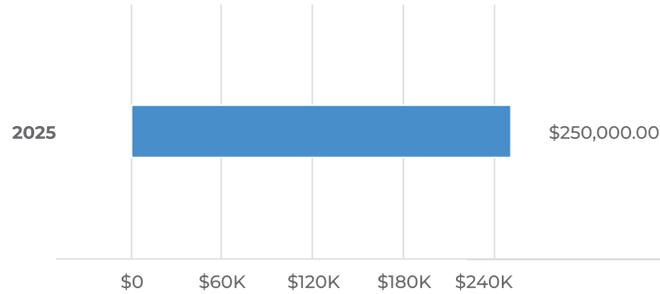
## Benefit to Community

The restoration of this area to vegetation with a new sidewalk trail will protect the ecological system and provide an invaluable resource for environmental benefits, including air filtration and wildlife habitat.

## Capital Cost

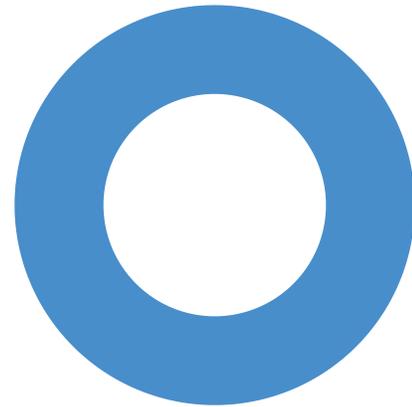
FY2025 Budget	Total Budget (all years)	Project Total
<b>\$250,000</b>	<b>\$250K</b>	<b>\$250K</b>

Capital Cost by Year (Adopted)



● Construction

Capital Cost for Budgeted Years (Adopted)



● Construction (100%)	\$250,000.00
<b>TOTAL</b>	<b>\$250,000.00</b>

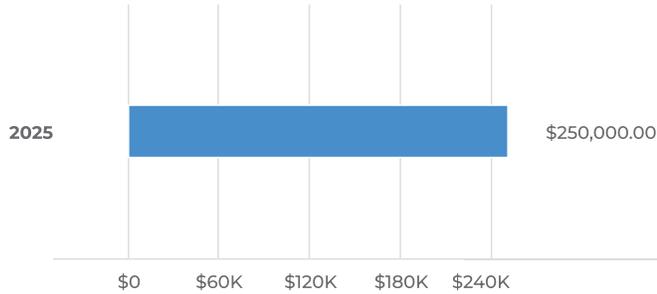
### Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction	\$250,000	\$250,000
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>

## Funding Sources

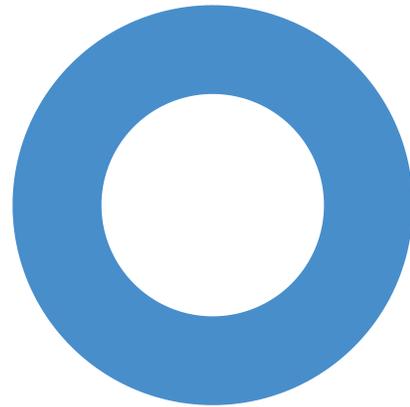
FY2025 Budget **\$250,000**      Total Budget (all years) **\$250K**      Project Total **\$250K**

Funding Sources by Year (Adopted)



● Parks Development Fee Fund ...

Funding Sources for Budgeted Years (Adopted)



● Parks Development Fee Fund (740) (100%) \$250,000.00  
**TOTAL \$250,000.00**

### Funding Sources Breakdown

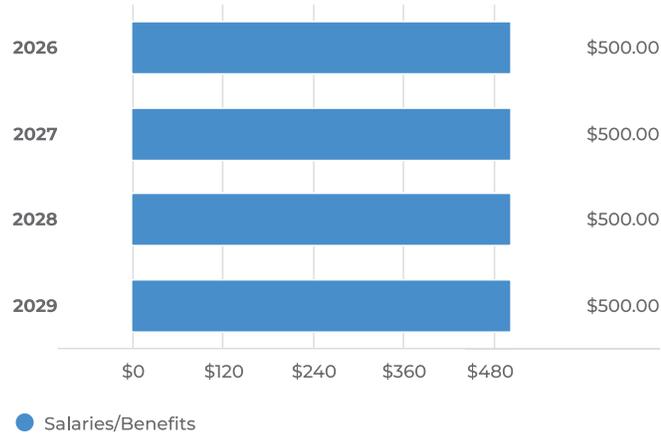
Funding Sources	FY2025	Total
Parks Development Fee Fund (740)	\$250,000	\$250,000
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>

## Operational Costs

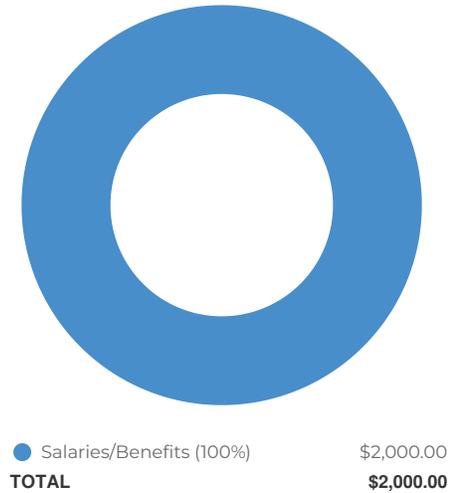
Total Budget (all years)  
**\$2K**

Project Total  
**\$2K**

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



### Operational Costs Breakdown

Operational Costs	FY2026	FY2027	FY2028	FY2029	Total
Salaries/Benefits	\$500	\$500	\$500	\$500	\$2,000
<b>Total</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$2,000</b>

This requests information is generated from , Adopted Version.

# Pleasantville Park - Development Fees

## Overview

Request Owner	Kevin Snipes, Community Services Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2025
Department	Community Services
Type	Capital Improvement
Project Number	P3060

## Description

Pleasantville Park is a town-owned property that is about one acre in size on the corner of Bainbridge and Golden Eagle Blvd. It has been designated as a future park in the Community Services Master Plan. Staff is recommending using development fees to pay for the construction of the new park. The park location is approved by Dark Sky to be used by star gazers as well as being designed for classes for yoga, Ti Chi, meditation and other small classes and events. It will also have a small trail with educational plant identification. Staff is requesting \$700,000 for design and construction.

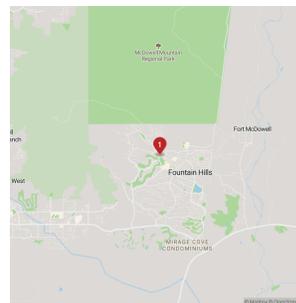
## Images



## Details

Type of Project	New Construction
Strategic Initiative	Improve public health, well-being, and safety of our community

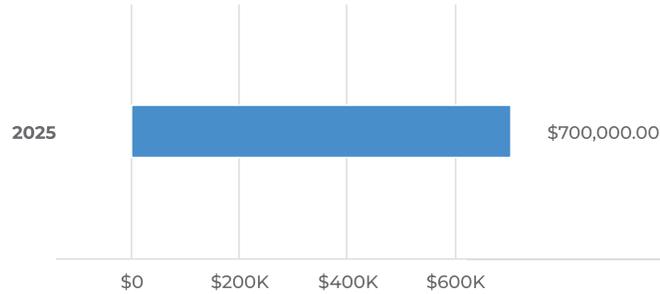
## Location



## Capital Cost

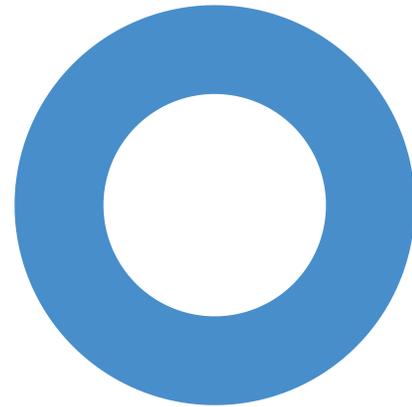
FY2025 Budget	Total Budget (all years)	Project Total
<b>\$700,000</b>	<b>\$700K</b>	<b>\$700K</b>

Capital Cost by Year (Adopted)



● Construction

Capital Cost for Budgeted Years (Adopted)



● Construction (100%)	\$700,000.00
<b>TOTAL</b>	<b>\$700,000.00</b>

### Capital Cost Breakdown

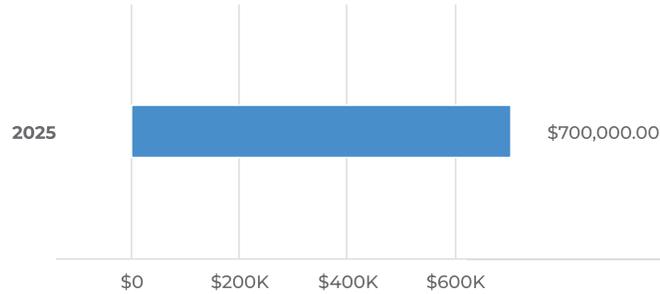
Capital Cost	FY2025	Total
Construction	\$700,000	\$700,000
<b>Total</b>	<b>\$700,000</b>	<b>\$700,000</b>



## Funding Sources

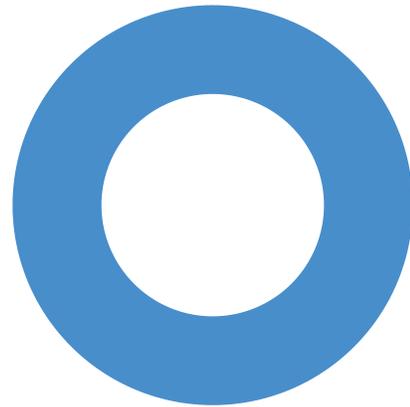
FY2025 Budget **\$700,000**      Total Budget (all years) **\$700K**      Project Total **\$700K**

Funding Sources by Year (Adopted)



● Parks Development Fee Fund ...

Funding Sources for Budgeted Years (Adopted)



● Parks Development Fee Fund (740) (100%) \$700,000.00  
**TOTAL \$700,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	Total
Parks Development Fee Fund (740)	\$700,000	\$700,000
<b>Total</b>	<b>\$700,000</b>	<b>\$700,000</b>

This requests information is generated from , Adopted Version.

## Splash Pad Picnic Area

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### Overview

Request Owner	Kevin Snipes, Community Services Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2025
Department	Community Services
Type	Capital Improvement
Project Number	P3056

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### Description

The "turf area", dirt patch between the splash pad and businesses at Plaza Fountainside has been an eyesore since the lake was drained and the sludge from the lake was stored there. The amount of sodium in the soil from the sludge has made the area unable to sustain turf growth. With the addition of the newly renovated splash pad and playground areas, Fountain Park is in need of far greater picnic areas. Staff is recommending \$550,000 to design and construct a shaded picnic area with 20 picnic tables and two Ramadas near the splash pad with 6 total picnic tables. This will increase the available picnic tables by 26 tables, which will be available for use by the area businesses and available for reservation.

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### Images



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### Details

Strategic Initiative	Maintain current infrastructure and prepare for emerging trends
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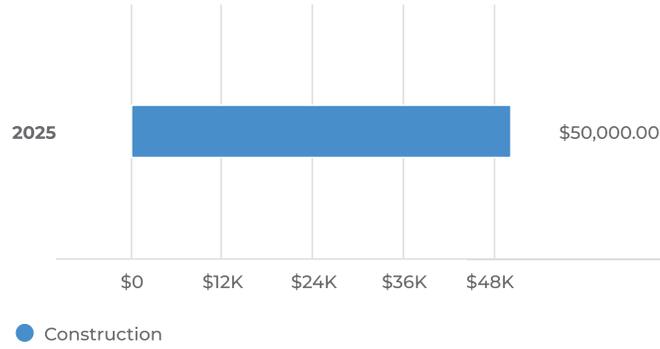
## Capital Cost

FY2025 Budget  
**\$50,000**

Total Budget (all years)  
**\$50K**

Project Total  
**\$50K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

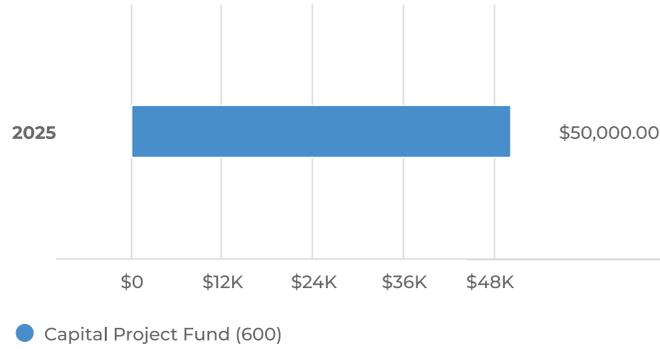
## Funding Sources

FY2025 Budget  
**\$50,000**

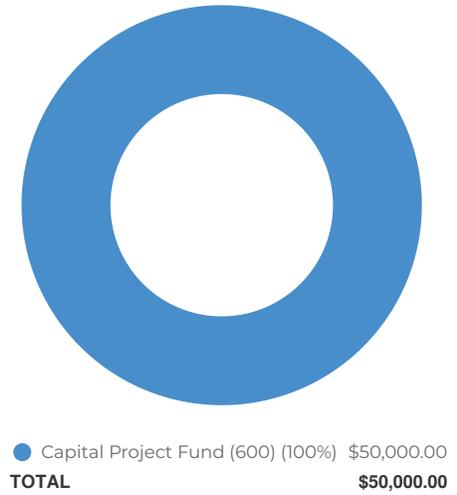
Total Budget (all years)  
**\$50K**

Project Total  
**\$50K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Capital Project Fund (600)	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

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# **PUBLIC WORKS REQUESTS**

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This requests information is generated from , Adopted Version.

## Community Center Renovations Phase III

### Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2025
Department	Public Works
Type	Capital Improvement
Project Number	F4037

### Description

During the initial phase of renovations to the Community Center in 2021, drainage issues were discovered at the exterior walls and doors of the building. Subsequently, during the Summer of 2022, the building experienced interior odors, carpet staining, ceiling leaks and increased humidity. An Evaluation of the Community Center structure was performed, and moisture and air testing was completed throughout the building, to determine the extent of the moisture intrusion damage. The Evaluation provided short-term, medium-term and long-term recommendations. Wet seals were applied to the storefront windows.

In FY24, Phase II improvements consisted of addressing the slope of the exterior slab adjacent to the O'Flynn Room on the northeast side of the building, to change the direction of water flow. Water now flows away from the structure. A new storage room was erected as part of the project.

In FY25, this proposed third phase of the Community Center Renovation will design and construct drainage systems to alleviate further moisture intrusion into the building, by addressing the adjacent flat areas on the south and east sides of the facility.

### Images

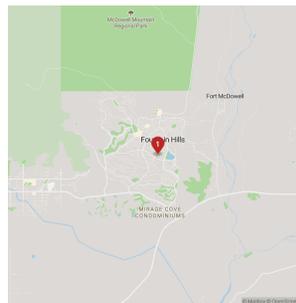


Community Center Phase III

### Details

Type of Project	Improvement
Strategic Initiative	Maintain current infrastructure and prepare for emerging trends

### Location



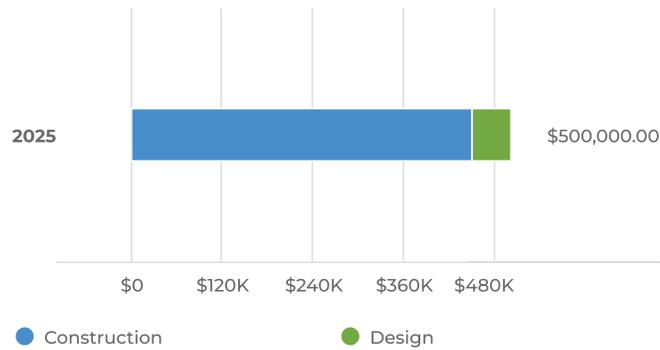
## Benefit to Community

This construction will extend the life of the Community Center Facility, and will add resiliency to the structure.

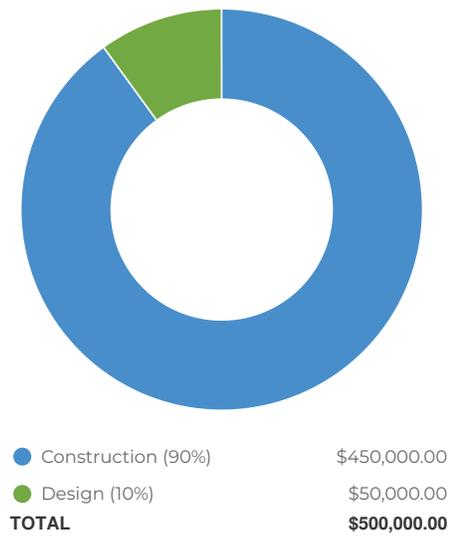
### Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$500,000</b>	<b>\$500K</b>	<b>\$500K</b>

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

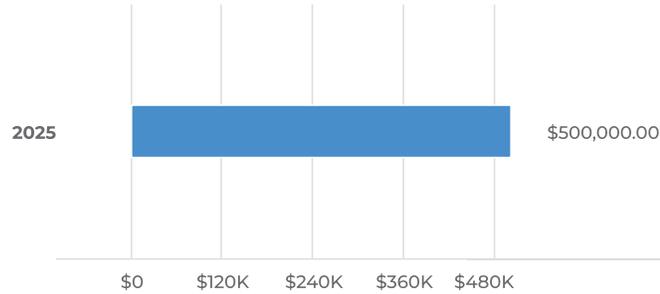


Capital Cost Breakdown		
Capital Cost	FY2025	Total
Design	\$50,000	\$50,000
Construction	\$450,000	\$450,000
<b>Total</b>	<b>\$500,000</b>	<b>\$500,000</b>

## Funding Sources

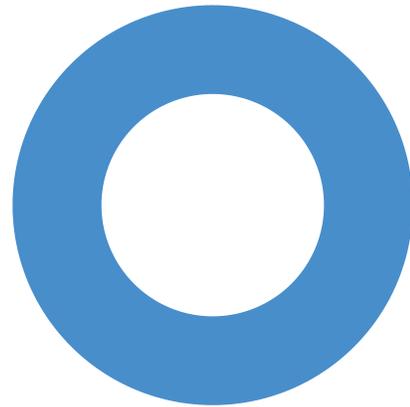
FY2025 Budget **\$500,000**      Total Budget (all years) **\$500K**      Project Total **\$500K**

Funding Sources by Year (Adopted)



● Capital Project Fund (600)

Funding Sources for Budgeted Years (Adopted)



● Capital Project Fund (600) (100%) \$500,000.00  
**TOTAL \$500,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	Total
Capital Project Fund (600)	\$500,000	\$500,000
<b>Total</b>	<b>\$500,000</b>	<b>\$500,000</b>

This requests information is generated from , Adopted Version.

# Courtside Villas Storm Water Improvements

## Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2029
Department	Public Works
Type	Capital Improvement
Project Number	D6066

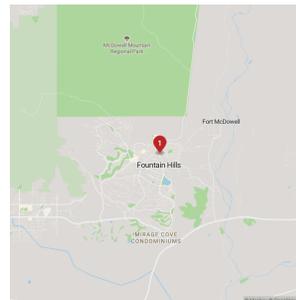
## Description

This is a multi-year project that will address storm water related issues within the Courtside Villas development. For FY25, design and installation of a new catch basin on Love Court with a new connecting storm pipe through an existing easement will be constructed, and will tie into an existing storm pipe in Tract F. The existing storm pipe will be replaced and upgraded, and this will ultimately tie into the same system that Deuce Court drains into (the Deuce Court project was completed in FY23). Town staff will be applying for a Small Project Assistance Program (SPAP) grant from the Flood Control District of Maricopa County to offset the project cost, with a 75%/25% Flood Control District/Town share.

## Details

Type of Project	New Drainage Infrastructure
Strategic Initiative	Improve public health, well-being, and safety of our community

## Location



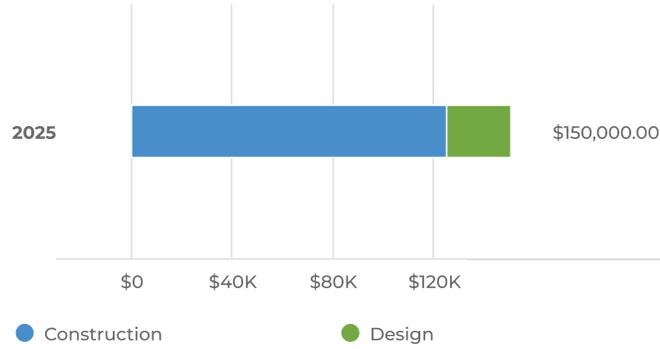
## Benefit to Community

This project will provide protection against private properties from flooding. The project has a direct benefit to homeowners who have historically suffered flood damage on their property. This project will also improve the drainage/standing water issues present within Courtside Villas during storm events, improving motorist safety.

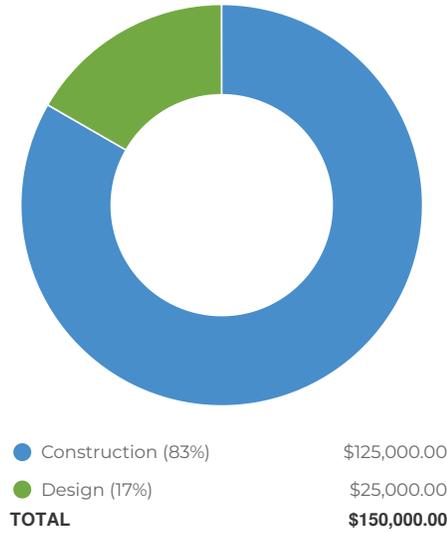
## Capital Cost

FY2025 Budget **\$150,000**      Total Budget (all years) **\$150K**      Project Total **\$150K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

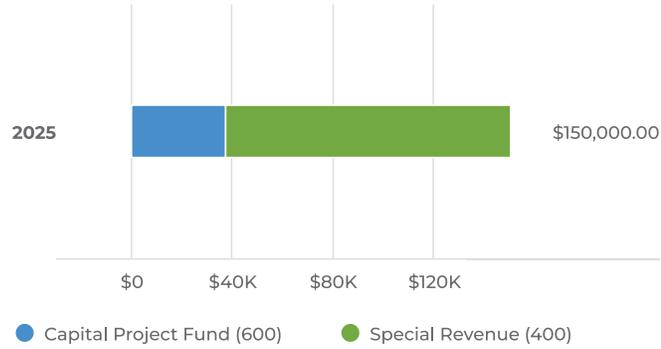


Capital Cost Breakdown		
Capital Cost	FY2025	Total
Design	\$25,000	\$25,000
Construction	\$125,000	\$125,000
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>

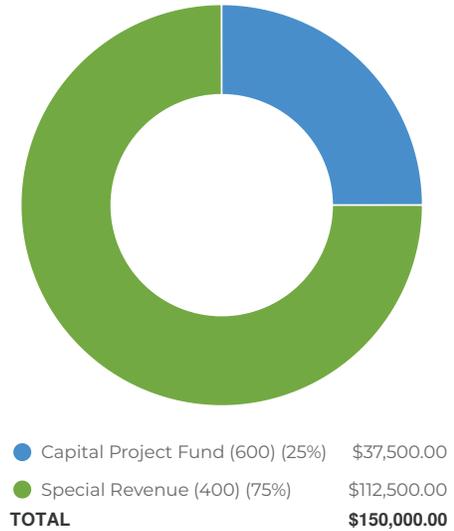
## Funding Sources

FY2025 Budget **\$150,000**      Total Budget (all years) **\$150K**      Project Total **\$150K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Special Revenue (400)	\$112,500	\$112,500
Capital Project Fund (600)	\$37,500	\$37,500
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>

This requests information is generated from , Adopted Version.

# Fountain Hills Boulevard/Legend Wash Crossing Drainage Improvements

## Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2026
Department	Public Works
Type	Capital Improvement
Project Number	D6067

## Description

This project will design and construct drainage improvements at the Fountain Hills Boulevard crossing of Legend Wash. This is currently a low-flow crossing, and the proposed improvement will elevate the roadway and install a culvert or drainage pipes below the roadway to allow storm runoff to pass under the roadway. This will reduce the risk of future flooding and sediment deposition on Fountain Hills Boulevard. Town staff anticipate applying for grant funding through the Small Project Assistance Program of the Flood Control District of Maricopa County (FCDMC) with a 75%/25% FCDMC/Local share of the Design and Construction costs.

The very preliminary high-level project cost estimate is \$1.3M, with \$200k for design in FY25 and \$1.1M for construction in FY26.

The 75%/25% FCDMC/Local cost shares are estimated as:

- FY25 - Design - FCDMC share \$150k, Town share \$50k
- FY26 - Construction - FCDMC share \$825k, Town share \$275k

Total Project Federal share = \$975k  
Total Project Local share = \$325k

## Images

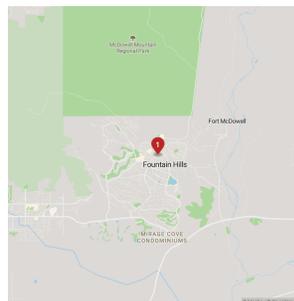


Fountain Hills Blvd / Legend Wash Crossing Drainage Improvements

## Details

Type of Project	Drainage Improvement
Strategic Initiative	Improve public health, well-being, and safety of our community

## Location



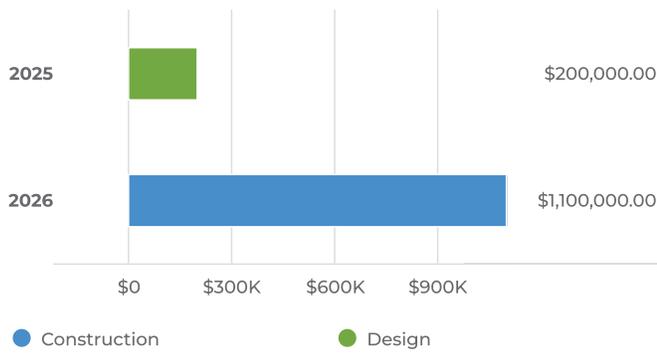
### Benefit to Community

Fountain Hills Boulevard is a 4-lane arterial roadway, and has been repeatedly inundated by storm water flow overtopping the roadway during major storm events, causing road closures and impeding the ability of emergency vehicles to pass through this location. By diverting the flow under the roadway, the Town will reduce the future risk of flooding and road closures, and increase the safety of drivers and emergency personnel on this arterial road.

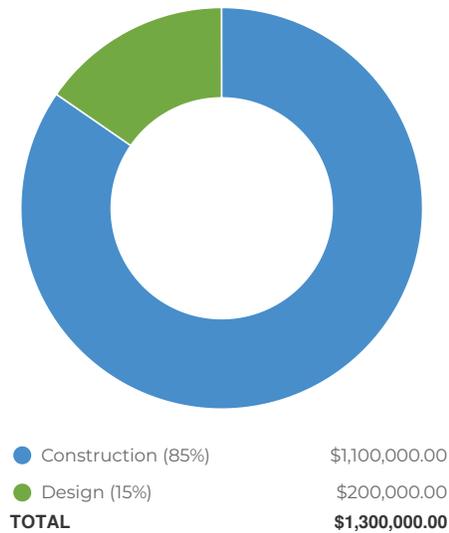
### Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$200,000</b>	<b>\$1.3M</b>	<b>\$1.3M</b>

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Design	\$200,000		\$200,000
Construction		\$1,100,000	\$1,100,000
<b>Total</b>	<b>\$200,000</b>	<b>\$1,100,000</b>	<b>\$1,300,000</b>



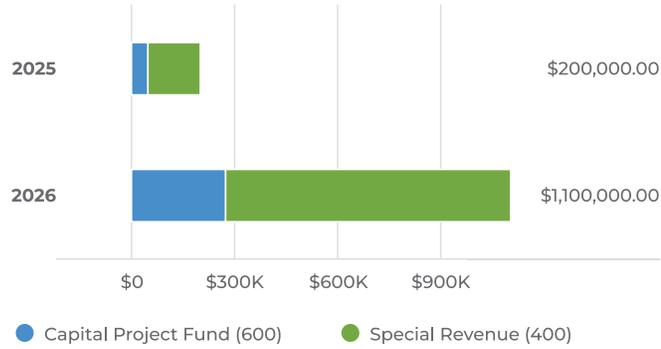
## Funding Sources

FY2025 Budget  
**\$200,000**

Total Budget (all years)  
**\$1.3M**

Project Total  
**\$1.3M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown			
Funding Sources	FY2025	FY2026	Total
Special Revenue (400)	\$150,000	\$825,000	\$975,000
Capital Project Fund (600)	\$50,000	\$275,000	\$325,000
<b>Total</b>	<b>\$200,000</b>	<b>\$1,100,000</b>	<b>\$1,300,000</b>

This requests information is generated from , Adopted Version.

# Golden Eagle Impoundment Area Improvements

## Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	09/13/2018
Est. Completion Date	06/30/2025
Department	Public Works
Type	Capital Improvement
Project Number	D6057

## Description

This project will design and construct drainage channel improvements, including modification of trash racks on Golden Eagle dam inlets, construction of floodwalls, sediment drop basins, grouted riprap, irrigation & electrical relocation, walking path reconstruction and retaining wall construction.

The Town is the recipient of grant funding through the Small Projects Assistance Program of the Flood Control District of Maricopa County (FCDMC). This grant funding will only be applied to the portion of the project that will improve the protection of the Golden Eagle Dam and the downstream residences. The FCDMC will fund 75% of the design and construction cost, up to \$500,000, through June 30, 2023. The FCDMC estimated cost share is \$90,750, with the Town match of \$30,250, and is subject to change, maintaining the 75% / 25% FCDMC/Town proportional match.

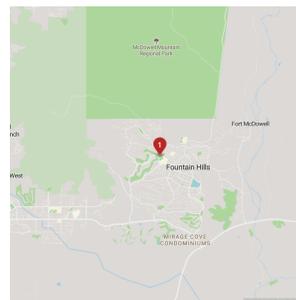
## Images



## Details

Type of Project	Drainage Improvement
Strategic Initiative	Long-term financial stability of community infrastructure, environmental, and social resources

## Location



## Benefit to Community

The Golden Eagle impoundment area receives storm runoff from three washes - Ashbrook Wash, Bristol Wash and Cloudburst Wash. The 100-year storm rainfall intensity values have increased in the northeastern area of Maricopa County. Runoff values have increased, due to increased upstream development. Runoff time of concentration has accelerated, due to increased upstream development. The net change as a result of noted changes above have increased the amount of flow

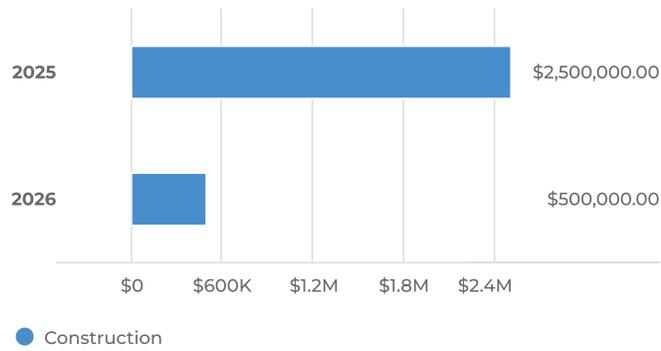


entering the impoundment area (this includes the park improvement areas, ball fields, picnic ramada area, etc.) and requires major modifications to the drainage courses. This project will reduce the risk of flooding and damage to the ballfields and park amenities, which has occurred in the past.

### Capital Cost

FY2025 Budget **\$2,500,000**      Total Budget (all years) **\$3M**      Project Total **\$3M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown			
Capital Cost	FY2025	FY2026	Total
Construction	\$2,500,000	\$500,000	\$3,000,000
<b>Total</b>	<b>\$2,500,000</b>	<b>\$500,000</b>	<b>\$3,000,000</b>

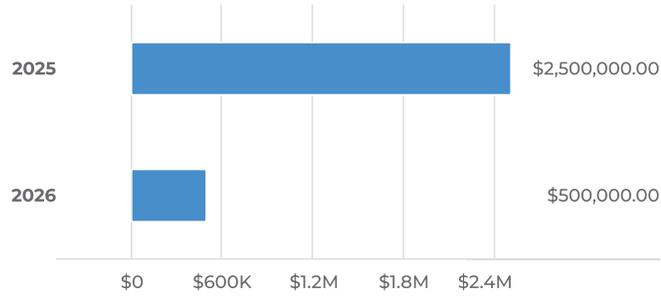
## Funding Sources

FY2025 Budget  
**\$2,500,000**

Total Budget (all years)  
**\$3M**

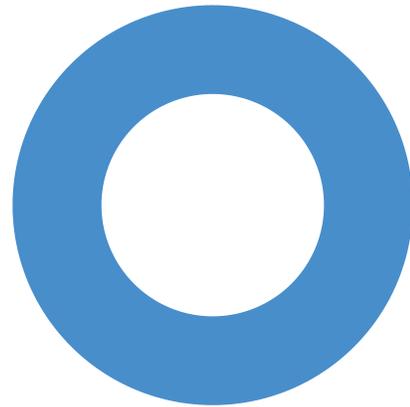
Project Total  
**\$3M**

Funding Sources by Year (Adopted)



● Capital Project Fund (600)

Funding Sources for Budgeted Years (Adopted)



● Capital Project Fund (600) (100%) \$3,000,000.00  
**TOTAL \$3,000,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Capital Project Fund (600)	\$2,500,000	\$500,000	\$3,000,000
<b>Total</b>	<b>\$2,500,000</b>	<b>\$500,000</b>	<b>\$3,000,000</b>



This request information is generated from , Adopted Version.

## Guardrail Replacement Town-wide

### Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2025
Department	Public Works
Type	Capital Improvement
Project Number	S6068

### Description

The Town owns and maintains 10,000 linear feet of guardrail. Due to Federal guidelines changing in 2014, several segments of pre and post-incorporation guardrail are no longer in compliance with Federal highway standards. In 2022, an assessment of the Town's guardrails was performed, and this project will follow the recommendations of that assessment.

In FY25, Maricopa County is replacing their existing guardrail on McDowell Mountain Road up to Milepost 2, which is mechanically tied to the Town's Guardrail south of that. The Town's 1,360 feet of guardrail on McDowell Mountain Road will be the initial focus of the Town's guardrail replacement in FY25. Approximately 300 wooden posts need to be replaced.

### Images



Guardrail Replacement

### Details

Type of Project	Other
Strategic Initiative	Improve public health, well-being, and safety of our community

### Benefit to Community

With FHWA's change in guidelines for guardrail, Town staff would like to be proactive in implementing guardrail improvements to meet FHWA and ADOT guidelines. Staff would like to seek HSIP and other applicable Grants to help with the funding of guardrail upgrades. Currently, guardrail within the Town does not meet the FHWA 31" minimum height requirements. ADOT's memo dated May 3, 2017 identified existing guardrail 26.5" or lower in height shall be replaced when in conjunction with major pavement or roadway improvements. Guardrail along Palisades does not meet the specifications dictated in this ADOT memo, Palisades guardrail will be placed first on the priority list of guardrail upgrades. Staff is seeking approval and funding to apply for Federal grants to help fund guardrail improvements in order to meet FHWA guidelines.

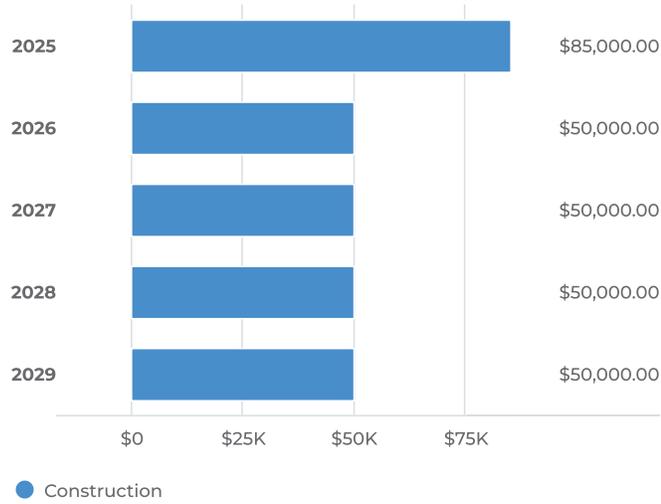
## Capital Cost

FY2025 Budget  
**\$85,000**

Total Budget (all years)  
**\$285K**

Project Total  
**\$285K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Construction	\$85,000	\$50,000	\$50,000	\$50,000	\$50,000	\$285,000
<b>Total</b>	<b>\$85,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$285,000</b>

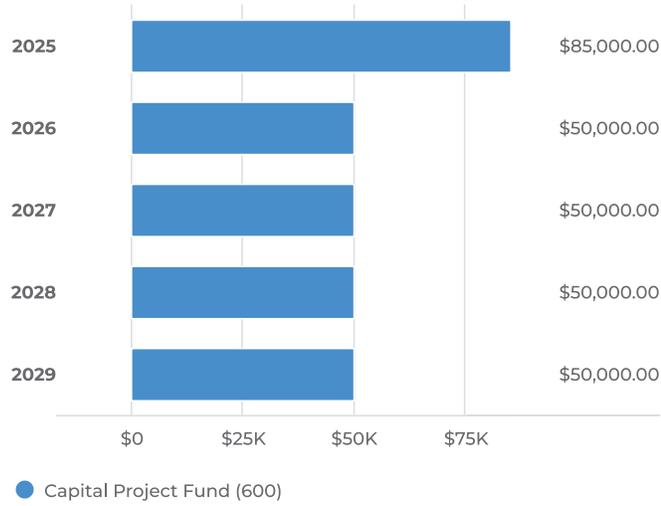
## Funding Sources

FY2025 Budget  
**\$85,000**

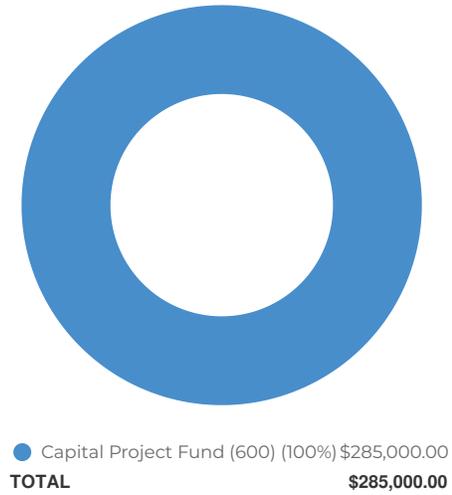
Total Budget (all years)  
**\$285K**

Project Total  
**\$285K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

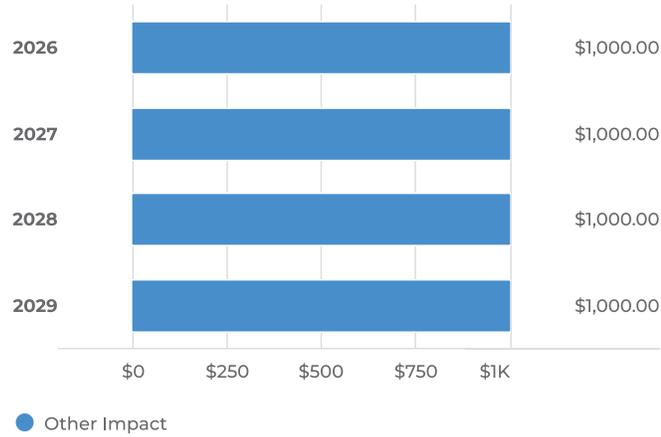
Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Capital Project Fund (600)	\$85,000	\$50,000	\$50,000	\$50,000	\$50,000	\$285,000
<b>Total</b>	<b>\$85,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$285,000</b>

## Operational Costs

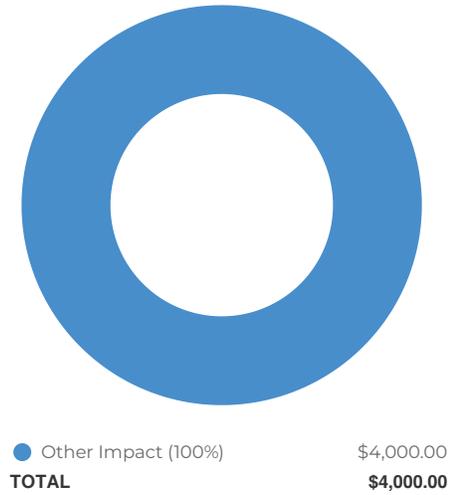
Total Budget (all years)  
**\$4K**

Project Total  
**\$4K**

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown					
Operational Costs	FY2026	FY2027	FY2028	FY2029	Total
Other Impact	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000
<b>Total</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$4,000</b>

This requests information is generated from , Adopted Version.

# Low-Flow Roadway Drainage Crossing Improvement Program

## Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2025
Department	Public Works
Type	Capital Improvement
Project Number	D6064

## Description

This project is an annual program which will improve low-flow roadway crossings at Washes throughout the Town. There are approximately 30 of these crossings within the Town, and this program will include design and construction of pipes, culverts or other appropriate means to eliminate nuisance flow laterally across the top of asphalt roads, and will reduce the depth of overtopping of roads during heavy flow events. This program is intended to address and improve each of the crossings over a 20-year period.

It is anticipated that the majority of these locations will meet criteria for potential grant funding from the Flood District of Maricopa County, through their Small Project Assistance Program (SPAP). This grant funding is planned to offset the Town's cost of design and construction of improvements.

## Images



Low Flow Crossing



Low Flow Crossing

## Details

Type of Project	Drainage Improvement
Strategic Initiative	Maintain current infrastructure and prepare for emerging trends

## Benefit to Community

Addressing low-flow crossings by allowing for the uninterrupted flow of storm water below the road surface will reduce maintenance costs and associated sediment deposition cleanup at these locations throughout the Town. During colder months, the elimination of nuisance flows across the top of the road will reduce the risk of freezing water on the surface and increase the safety of drivers, bicyclists and pedestrians.

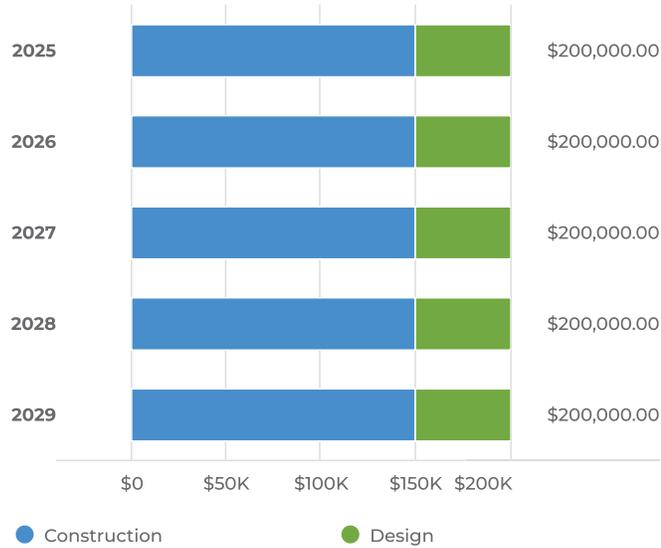
## Capital Cost

FY2025 Budget  
**\$200,000**

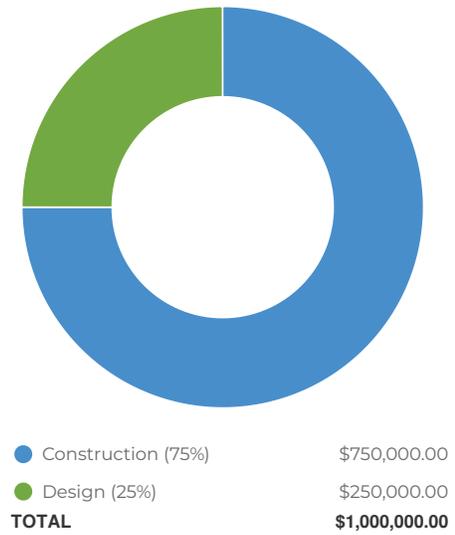
Total Budget (all years)  
**\$1M**

Project Total  
**\$1M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown						
Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Design	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Construction	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$1,000,000</b>

## Funding Sources

FY2025 Budget  
**\$200,000**

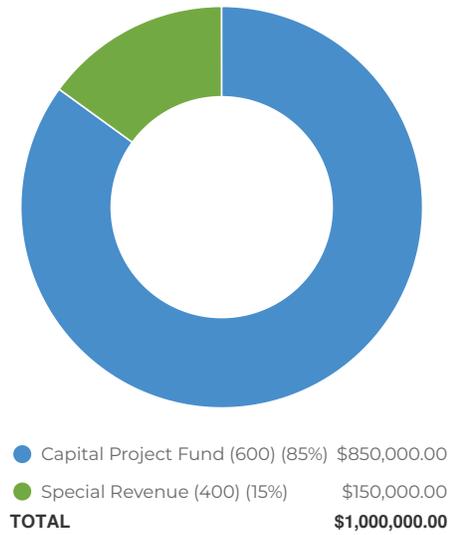
Total Budget (all years)  
**\$1M**

Project Total  
**\$1M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Special Revenue (400)	\$150,000					\$150,000
Capital Project Fund (600)	\$50,000	\$200,000	\$200,000	\$200,000	\$200,000	\$850,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$1,000,000</b>

This requests information is generated from , Adopted Version.

## **Pedestrian Marked Crosswalks - Town-wide**

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### **Overview**

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2025
Department	Public Works
Type	Capital Improvement
Project Number	S7002

---

### **Description**

This project will design and construct pedestrian crosswalks and associated signage where appropriate town-wide. In addition to the crosswalk striping, ADA-compliant curb ramps and refuge islands will be constructed where it is suitable.

Crosswalks in the Downtown area of Town will be the highest priority, followed by arterials, collectors and local roads.

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### **Details**

Type of Project	Other
Strategic Initiative	Improve public health, well-being, and safety of our community

### **Benefit to Community**

Pedestrian crossings and proper signage alert motorists to the possible presence of pedestrians, increasing awareness. On roadway facilities with higher traffic volumes, number of lanes and speeds will require a combination of signs, markings, and other enhancements to give the pedestrian(s) comfort while crossing.



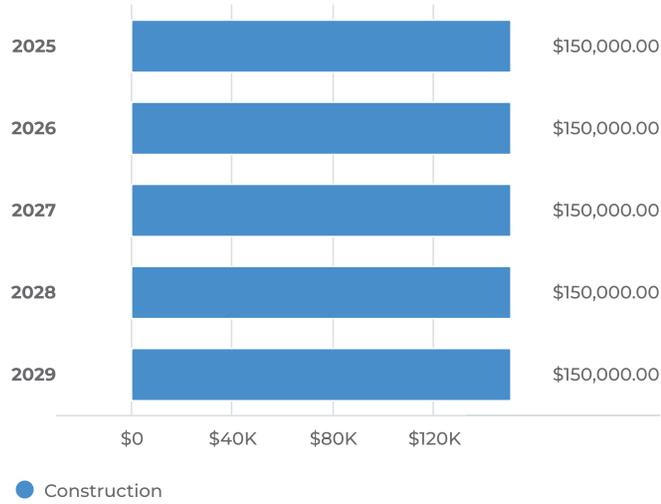
## Capital Cost

FY2025 Budget  
**\$150,000**

Total Budget (all years)  
**\$750K**

Project Total  
**\$750K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Construction	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$750,000</b>

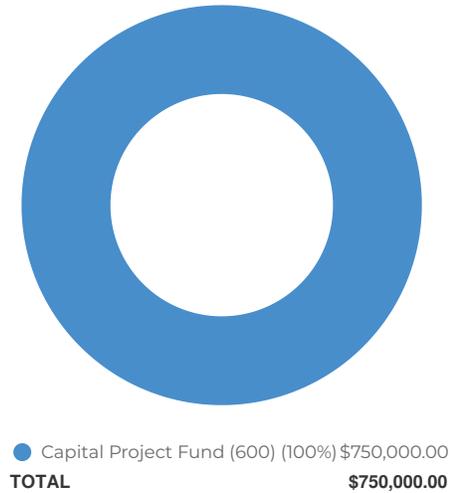
## Funding Sources

FY2025 Budget **\$150,000**      Total Budget (all years) **\$750K**      Project Total **\$750K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Capital Project Fund (600)	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$750,000</b>

This requests information is generated from , Adopted Version.

# Shea Boulevard Widening Phase 1 - Eastbound from Palisades Blvd to Fountain Hills Blvd

## Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2019
Est. Completion Date	06/30/2025
Department	Public Works
Type	Capital Improvement
Project Number	S7001

## Description

This project will design and construct the first phase of the expansion of Shea Boulevard. This segment will complete eastbound Shea, between Palisades Blvd and Fountain Hills Blvd. The ultimate build-out when completed will widen Shea Boulevard to six lanes.

The future Phases 2 and 3 of the project will widen Shea Boulevard between Fountain Hills Boulevard and Technology Drive.

**NOTE: Total project for fiscal year 2025 is \$2.5 million. The Town will transfer \$1 million of budget authority from General Fund contingencies if revenues meet expectations.**

## Images



Shea Blvd Widening Phase 1

## Details

Type of Project	New Road
Strategic Initiative	Maintain current infrastructure and prepare for emerging trends

## Location



## Benefit to Community

Shea Boulevard is a road of regional significance and has an average daily traffic volume of 34,600 vehicles at Palisades Boulevard. This project is a MAG Proposition 400 project that will provide for 70% of the project funding with a 30% match from the Town. This project will increase the vehicle capacity on Shea Blvd, addressing additional usage tied to population growth.

## Capital Cost

FY2025 Budget

**\$1,500,000**

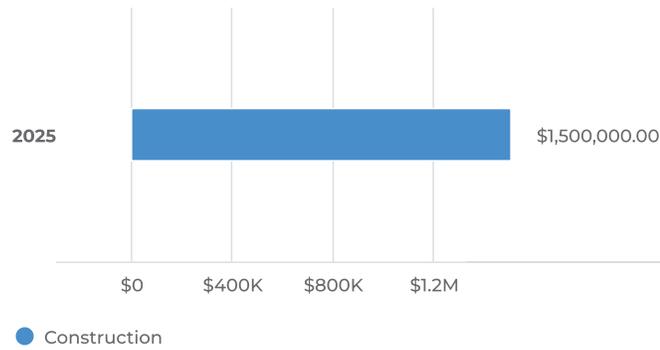
Total Budget (all years)

**\$1.5M**

Project Total

**\$1.5M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Construction	\$1,500,000	\$1,500,000
<b>Total</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>

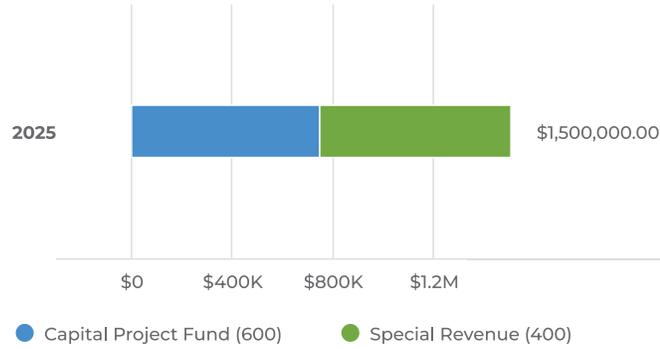
## Funding Sources

FY2025 Budget  
**\$1,500,000**

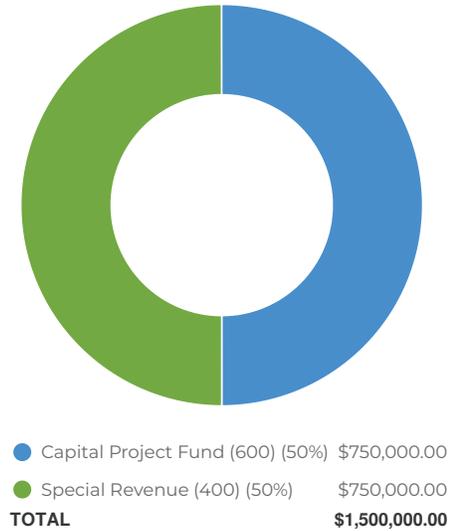
Total Budget (all years)  
**\$1.5M**

Project Total  
**\$1.5M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Special Revenue (400)	\$750,000	\$750,000
Capital Project Fund (600)	\$750,000	\$750,000
<b>Total</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>

This requests information is generated from , Adopted Version.

# Shea Boulevard Widening Phases 2 & 3 - Fountain Hills Blvd to Technology Drive

## Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2030
Department	Public Works
Type	Capital Improvement
Project Number	S6058

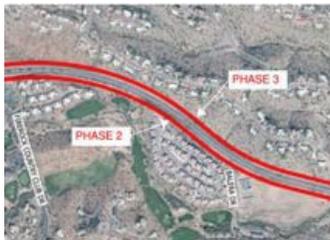
## Description

The widening of Shea Boulevard between Palisades Boulevard and Technology Drive began several years ago, and is being completed in phases. Currently, there is a separate project (Phase 1) that is completing construction on 1 additional eastbound lane on Shea Boulevard between Palisades Boulevard and Fountain Hills Boulevard.

This project will design and construct the remaining phases (Phases 2 and 3) of the expansion of Shea Boulevard, between Fountain Hills Boulevard and Technology Drive. Phase 2 will consist of 1 additional eastbound lane and Phase 3 will consist of 1 additional westbound lane. The ultimate build-out when these project phases are completed will widen Shea Boulevard from four to six lanes between Palisades Boulevard and Technology Drive.

In FY25, design will be completed for both Phase 1 and Phase 2. In FY26, all necessary right of way will be acquired. In FY27 and FY28, Phase 2 will be constructed at an estimated cost of \$2.5M (with anticipated expenditures of \$1M in FY27 and \$1.5M in FY28). Phase 3 is slated for construction from FY29 through FY30 with a cost of \$3M (with anticipated expenditures of \$1M in FY29 and \$1.5M in FY30).

## Images

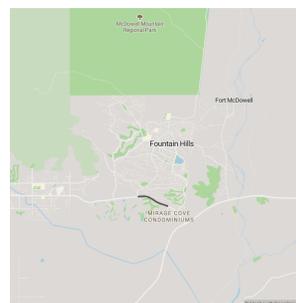


Shea Blvd Widening Phases 2 and 3

## Details

Type of Project	New Road
Strategic Initiative	Maintain current infrastructure and prepare for emerging trends

## Location



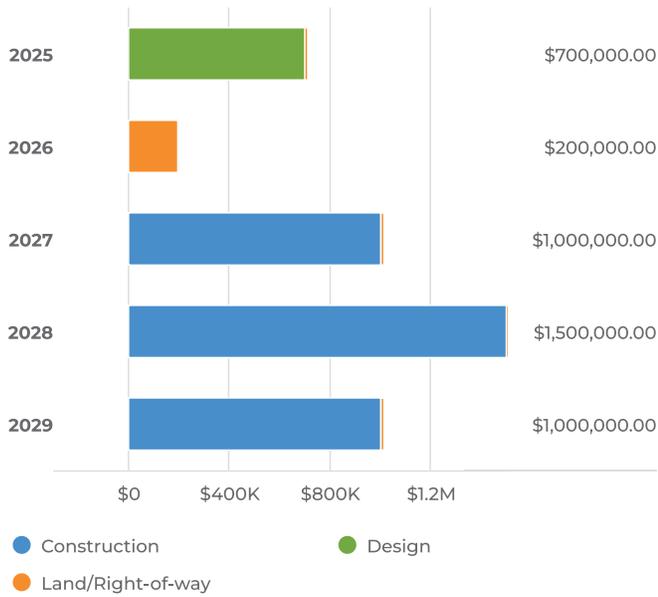
### Benefit to Community

Shea Boulevard is a road of regional significance and has an average daily traffic volume of 34,600 vehicles at Palisades Boulevard. This project is a MAG Proposition 400 project that will provide for 70% of the project funding with a 30% match from the Town. This project will increase the vehicle capacity on Shea Blvd, addressing additional usage tied to population growth.

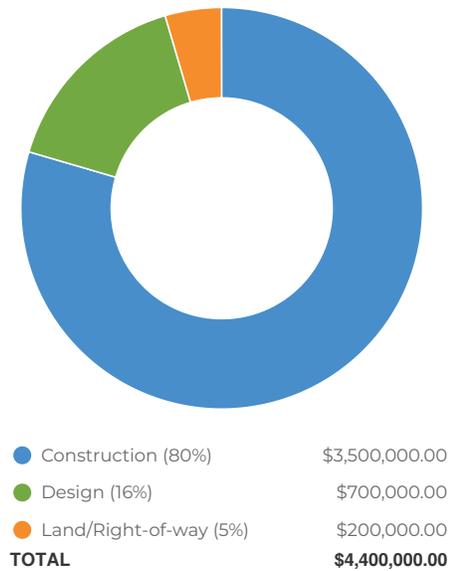
### Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$700,000</b>	<b>\$4.4M</b>	<b>\$4.4M</b>

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



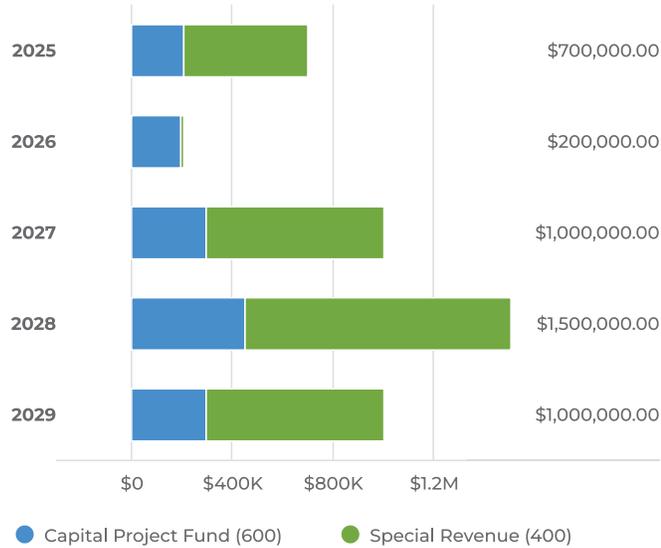
Capital Cost Breakdown						
Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Design	\$700,000					\$700,000
Land/Right-of-way		\$200,000				\$200,000
Construction			\$1,000,000	\$1,500,000	\$1,000,000	\$3,500,000
<b>Total</b>	<b>\$700,000</b>	<b>\$200,000</b>	<b>\$1,000,000</b>	<b>\$1,500,000</b>	<b>\$1,000,000</b>	<b>\$4,400,000</b>



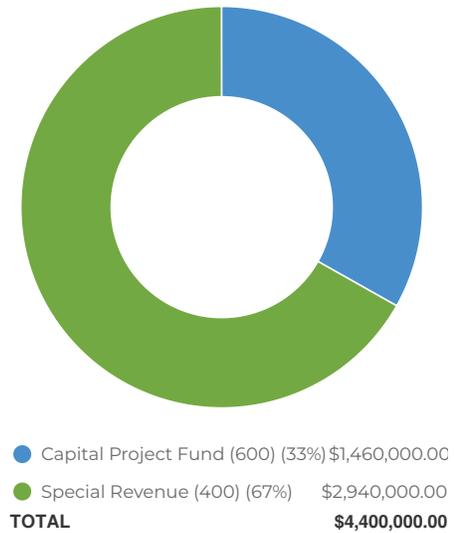
## Funding Sources

FY2025 Budget **\$700,000**      Total Budget (all years) **\$4.4M**      Project Total **\$4.4M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Special Revenue (400)	\$490,000		\$700,000	\$1,050,000	\$700,000	\$2,940,000
Capital Project Fund (600)	\$210,000	\$200,000	\$300,000	\$450,000	\$300,000	\$1,460,000
<b>Total</b>	<b>\$700,000</b>	<b>\$200,000</b>	<b>\$1,000,000</b>	<b>\$1,500,000</b>	<b>\$1,000,000</b>	<b>\$4,400,000</b>

This requests information is generated from , Adopted Version.

## Sidewalk Gap infill, Palisades & Saguaro

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### Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2025
Department	Public Works
Type	Capital Improvement
Project Number	S6065

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### Description

This project will design and construct sidewalks to infill gaps between existing sidewalks, complete full street block sidewalk lengths, connect to existing pedestrian generators (including schools, parks, churches, and commercial areas), and for pedestrian safety (hazard removal, better accessibility, curb ramp upgrades, and along arterial streets). The Town is receiving Federal grant funding towards the design and construction of this project.

In 2022, the Town applied through the Maricopa Association of Governments (MAG) for additional closeout funds for the construction phase. The summary below reflects the award of closeout funds.

#### Grant Summary:

FY22 Design: Federal share = \$335,048, Local share = \$22,065

FY24 Construction: Federal Share = \$3,310,704, Local share = \$200,117

In FY24, the Town share was remitted to ADOT and construction commenced. For FY25, in anticipation of construction challenges//overages, an additional \$200,000 is being requested.

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### Details

Type of Project	Other
Strategic Initiative	Improve public health, well-being, and safety of our community

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### Supplemental Attachments

 [Location Map\(/resource/cleargov-prod/projects/documents/0a850734ac8b148d374a.pdf\)](/resource/cleargov-prod/projects/documents/0a850734ac8b148d374a.pdf)

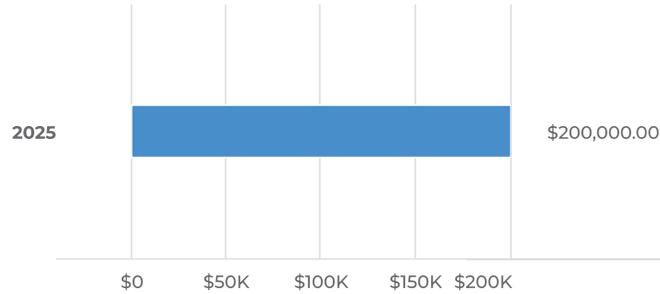
### Benefit to Community

Most pre-incorporation areas within the Town were constructed without any sidewalks, requiring pedestrians to walk in the street. Increased roadway traffic has created safety hazards; increased pedestrian usage has intensified the hazards. Town funds may be used as matching funds for future sidewalk grant applications.

## Capital Cost

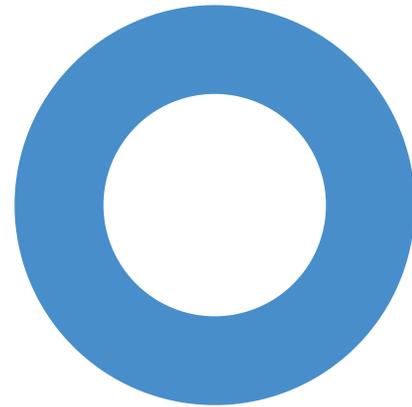
FY2025 Budget	Total Budget (all years)	Project Total
<b>\$200,000</b>	<b>\$200K</b>	<b>\$200K</b>

Capital Cost by Year (Adopted)



● Construction

Capital Cost for Budgeted Years (Adopted)



● Construction (100%)	\$200,000.00
<b>TOTAL</b>	<b>\$200,000.00</b>

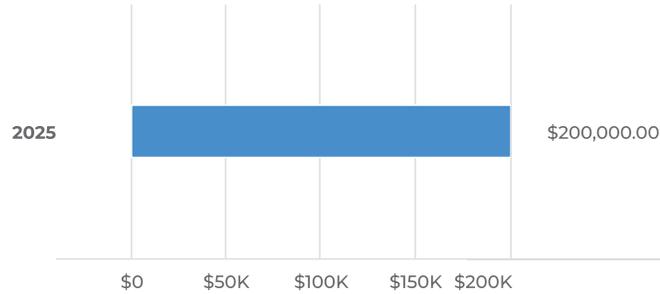
### Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction	\$200,000	\$200,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>

## Funding Sources

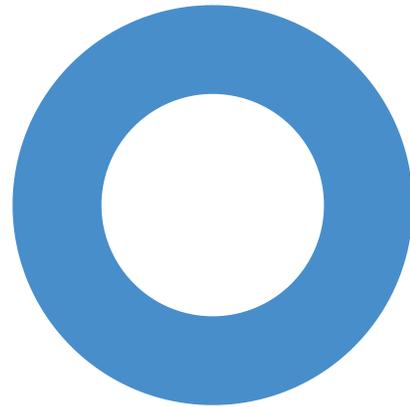
FY2025 Budget **\$200,000**      Total Budget (all years) **\$200K**      Project Total **\$200K**

Funding Sources by Year (Adopted)



● Capital Project Fund (600)

Funding Sources for Budgeted Years (Adopted)



● Capital Project Fund (600) (100%) \$200,000.00  
**TOTAL \$200,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	Total
Capital Project Fund (600)	\$200,000	\$200,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>

This requests information is generated from , Adopted Version.

## Sidewalk Infill and Design

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### Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2029
Department	Public Works
Type	Capital Improvement
Project Number	S6061

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### Description

This project provides design and construction for ADA-compliant concrete sidewalk and curb ramps where gaps currently exist. The new sidewalks will provide connectivity to improve the walkability in the Town, and supports the Town's Active Transportation Plan and the 2021 Strategic Plan for creating a walkable community.

In FY24, this project constructed infill sidewalks and/or ADA-compliant ramps at the following locations:

- on the west side of Desert Vista, north of Saguaro Boulevard
  - Sidewalk and curb ramp improvements at Kingstree and Saguaro Blvd
  - ADA curb ramps at Golden Eagle Boulevard and Sierra Madre/Boulder Dr
- 

### Images



Sidewalk Gap Infill

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### Details

Type of Project	Other
Strategic Initiative	Improve public health, well-being, and safety of our community

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### Benefit to Community

Through the 2021 Active Transportation Plan planning process, citizens were asked to help identify key gaps in the sidewalk system and where the priorities should be for improvements. Installing sidewalks where gaps currently exist, allows pedestrians to use the sidewalk instead of walking in the adjacent street, reducing risk and creating a safer, more walkable community.

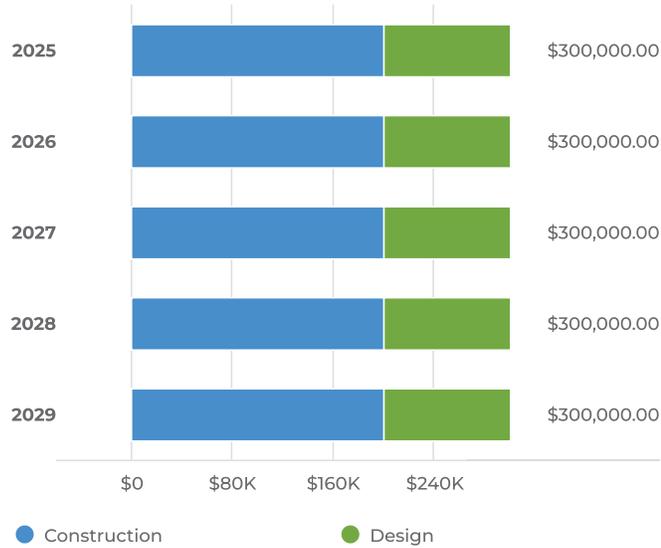
## Capital Cost

FY2025 Budget  
**\$300,000**

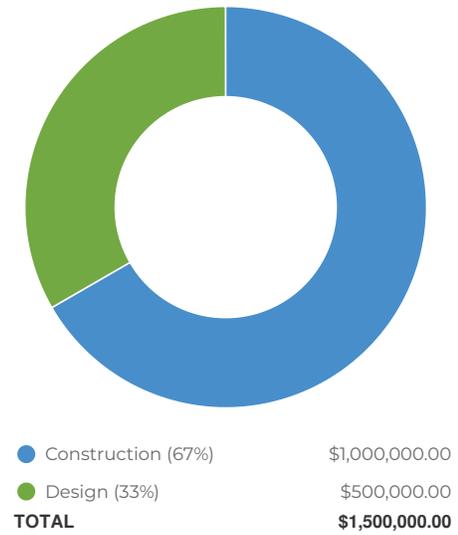
Total Budget (all years)  
**\$1.5M**

Project Total  
**\$1.5M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Design	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Construction	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
<b>Total</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$1,500,000</b>



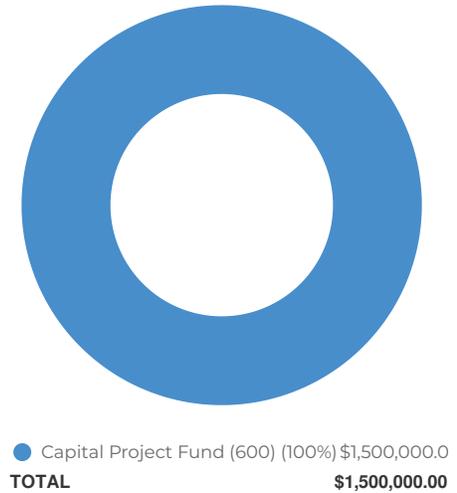
## Funding Sources

FY2025 Budget **\$300,000**      Total Budget (all years) **\$1.5M**      Project Total **\$1.5M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown						
Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Capital Project Fund (600)	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
<b>Total</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$1,500,000</b>

This request information is generated from , Adopted Version.

# Town-Wide Storm Water Infrastructure Rehabilitation

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## Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2021
Est. Completion Date	06/30/2029
Department	Public Works
Type	Capital Improvement
Project Number	D6060

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## Description

This project will construct Town-wide stormwater infrastructure maintenance and repair, including pipe cleaning, inspecting, maintenance and treatments, and installation of pipe linings.

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## Images



Stormwater Infrastructure Rehabilitation

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## Details

Type of Project	Drainage Improvement
Strategic Initiative	Improve public health, well-being, and safety of our community

## Benefit to Community

The Town is responsible for the maintenance and repair of a large number of drainage structures including, pipe culverts (corrugated metal and concrete pipe), catch basins, drop inlets and curb openings at drainage parcels. This Project will provide maintenance and repairs to the Town's drainage structures. These drainage structures and pipe culverts are essential components of the Town's storm drain network. They convey large amounts of runoff to our washes, thereby mitigating flooding concerns. Many of these large pipe culverts were installed by the County pre-incorporation. Some drainage structures are over 40 years old.

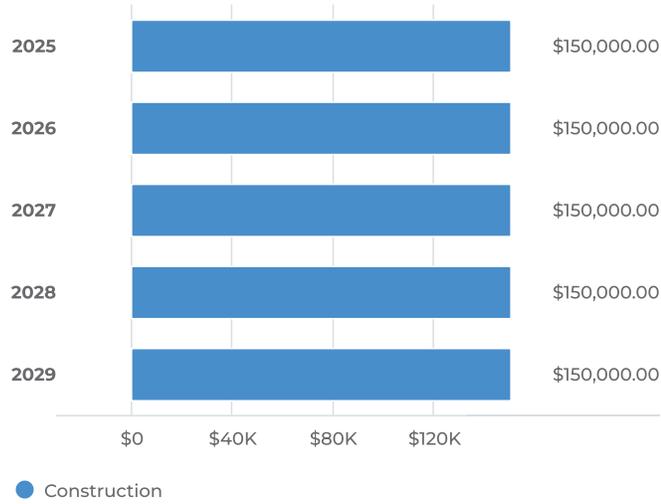
## Capital Cost

FY2025 Budget  
**\$150,000**

Total Budget (all years)  
**\$750K**

Project Total  
**\$750K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown						
Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Construction	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$750,000</b>

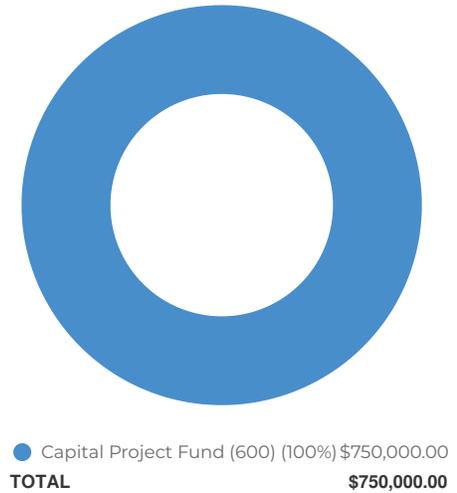
## Funding Sources

FY2025 Budget **\$150,000**      Total Budget (all years) **\$750K**      Project Total **\$750K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Capital Project Fund (600)	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$750,000</b>

This request information is generated from , Adopted Version.

## Wayfinding Signs

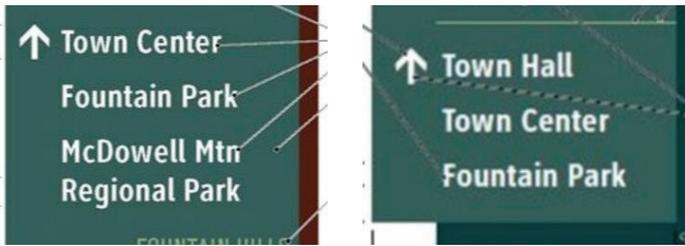
### Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2025
Department	Public Works
Type	Capital Improvement
Project Number	S6059

### Description

This project will fabricate and install way-finding signs at strategic locations throughout the Town to help direct visitors to public amenities, parks, lodging and business areas. During FY23, an engineering firm performed structural calculations for the Primary and Secondary Vehicular Directional Signs, Vehicular Directional Post and Event Signage. Design plans were value engineered to align with industry standards.

### Images



### Details

Type of Project	Other
Strategic Initiative	Improve public health, well-being, and safety of our community

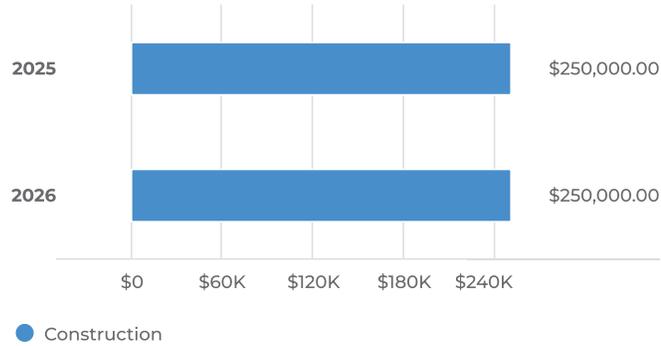
### Benefit to Community

Wayfinding is a way for citizens and visitors to easily orient themselves in a geographic area while navigating from place to place. Wayfinding signage is often the first visual representation of our Small community a customer encounters. The signs should be eye-catching, easily serviceable, and easily editable as building occupants and uses change. Whether it be the Town Hall campus, the Downtown Business District, or Transit Center, Wayfinding signage is often the first thing visitors seek out when interacting with the built environment.

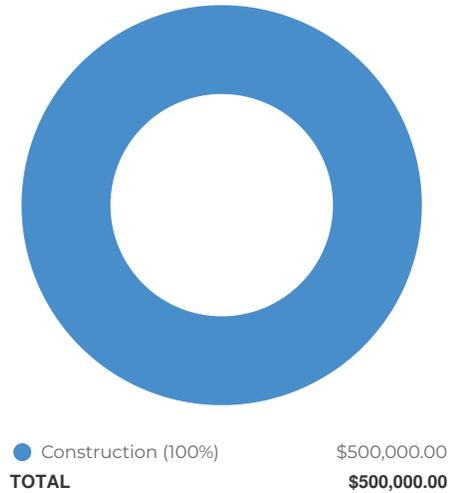
## Capital Cost

FY2025 Budget **\$250,000**      Total Budget (all years) **\$500K**      Project Total **\$500K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



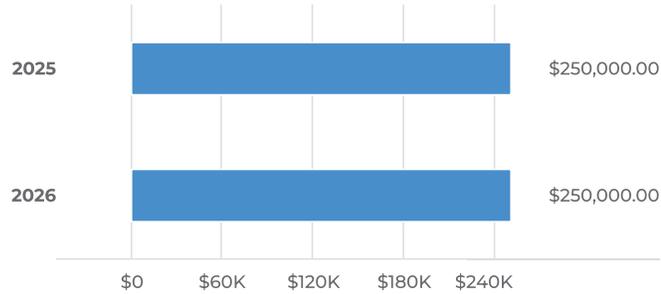
### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Construction	\$250,000	\$250,000	\$500,000
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$500,000</b>

## Funding Sources

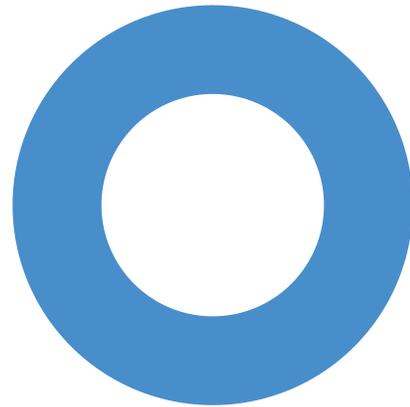
FY2025 Budget **\$250,000**      Total Budget (all years) **\$500K**      Project Total **\$500K**

Funding Sources by Year (Adopted)



● Capital Project Fund (600)

Funding Sources for Budgeted Years (Adopted)



● Capital Project Fund (600) (100%) \$500,000.00  
**TOTAL \$500,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Capital Project Fund (600)	\$250,000	\$250,000	\$500,000
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$500,000</b>

# Glossary

## **Account**

A separate financial reporting unit for budgeting, management or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts. Several related accounts may be grouped together in a fund. A list of accounts is called a chart of accounts.

## **Accounting Standards**

The generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB) that guide the recording and reporting of financial information by state and local governments.

## **Accrual Basis of Accounting**

The basis of accounting under which transactions are recognized at the time they are incurred, as opposed to when cash is received or sent. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned. Unbilled services are recorded as receivables at year end.

## **Actual vs. Budgeted**

Difference between the amounts projected (budgeted) in revenues or expenditures at the beginning of the fiscal year and the actual receipts or expenses, which are incurred by the end of the fiscal year.

## **Adopted Budget**

Used in fund summaries and department and division summaries within the budget document. Represents the annual budget as approved by formal action of the Town Council, which sets the spending limits for the fiscal year.

## **Adoption**

Formal action by the Town Council, which sets the spending limits for the fiscal year.

## **Ad Valorem Taxes**

Commonly referred to as property taxes. The charges levied on all real, and certain personal property, according to the property's assessed value and the tax rate. Used as a source of monies to pay general obligation debt and to support the General Fund.

## **Allocation**

A part of a lump sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities, or subjects.

## **Annual Comprehensive Financial Report (ACFR)**

The official annual financial report of the Town. The ACFR represents management's report to the Town Council, constituents, investors and creditors.

## **Appropriation**

Specific amount of monies authorized by the Town Council for the purpose of incurring obligations and acquiring goods and services. An appropriation is limited in amount and time when it may be used unless it is for capital projects such as constructing roads and buildings.

## **Arbitrage**

The ability to use tax exempt proceeds and, by investing those funds in higher yielding taxable securities, generate a profit to the issuer.

## **Assessed Valuation**

A value that is established for real and personal property for use 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**



Resources and property of the Town that can be used or applied to cover liabilities. Alternatively, any owned physical object (tangible) or right (intangible) having a monetary value or an item or source of wealth expressed in terms of any cost benefiting a future period.



**Attrition**

A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, or retirement.

**Audit Report**

The report prepared by an auditor covering the audit or investigation of an entity's financial position for a given period of time, usually a year. As a general rule, the report should include: 1) a statement of the scope of the audit; 2) explanatory comments concerning exceptions from generally accepted auditing standards; 3) opinions; 4) explanatory comments concerning verification procedures; 5) financial statements and schedules; and 6) statistical tables, supplementary comments and recommendations. The auditor's signature follows 3). The Town is required to have an annual audit conducted by qualified certified public accountants.

**Authorized Positions**

Employee positions which are authorized in the adopted budget.

**Available (Unassigned) Fund Balance**

Funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**Balanced Budget**

Arizona law (Title 42-Arizona Revised Statutes) requires the Town Council to annually adopt a balanced budget by purpose of public expense. State law defines this balanced budget as "the primary property tax levy, when added together with all other available resources, must equal these expenditures." The total of proposed expenditures will not exceed the total of estimated revenues and fund balances.

**Base Budget**

The ongoing expense for personnel, contractual services, commodities, and the replacement of equipment to maintain service levels previously established by the Town Council.

**Basis of Accounting**

Defined by the Government Accounting Standards Board by Fund type as the method of accounting for various activities. The basis is determined when a transaction or event is recognized in the fund's operating statement..

**Beginning Balance**

The residual funds brought forward from the previous fiscal year (ending balance).

**Bond**

A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future (called the maturity dates), and carrying interest at a specified rate, usually paid periodically. The difference between a bond and a note is that a bond is issued for a longer period and requires greater legal formality.

Bonds are primarily used to finance capital projects. The most common types of bonds are:

General Obligation (GO) Bond: This type of bond is secured by the full faith, credit, and taxing power of the municipality

Revenue Bond: This type of bond is secured by the revenues from a specific source such as gas taxes or water revenues.

**Bond Rating**

The measure of the quality and safety of a bond. The rating indicates the likelihood that a debt issuer will be able to meet scheduled repayments and dictates the interest rate paid.

**Bond Refinancing**

The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.



**Budget**

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. This official public document reflects decisions, assesses service needs, establishes allocation of resources, and is the monetary plan for achieving Town goals and objectives.

**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**

The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Budget Document**

The instrument used by the budget-making authority to present a comprehensive financial program to the Town Council.

**Budget Message**

The opening section of the budget document which provides the Town Council and the public with a general summary of the most important aspects of the budget, changes from the previous fiscal year, and recommendations regarding the financial policy for the upcoming period.

**Budgetary Basis of Accounting**

The basis of accounting used to estimate financing sources and uses in the budget. The method used to determine when revenues and expenditures are recognized for budgetary purposes. This basis generally takes one of three forms: GAAP, cash, or modified accrual.

**Budgetary Control**

The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Capital Assets**

Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Budget**

A spending plan for improvements to, or acquisition of, land, facilities and infrastructure that balances revenues and expenditures, specifies the sources of revenues, and lists each project or acquisition. Normally a capital budget must be approved by the legislative body. The capital budget and accompanying appropriation ordinance may be included in a consolidated budget document that has a section devoted to capital expenditures and another to operating expenditures. Alternatively, two separate documents may be prepared – one for the capital budget and one for the operating budget.

**Capital Expenditure**

A capital expenditure is made when purchasing a fixed asset having a value of \$10,000 or more and a useful life of more than one year.

**Capital Improvement Program**

The Capital Improvement Plan (CIP) is a comprehensive projection of capital investment projects, which identifies priorities as to need, method of financing, and project costs and revenues that will result during a five-year period. The plan is a guide for identifying current and future fiscal year requirements and becomes the basis for determining the annual capital budget. The capital plan for the ensuing year must be formally adopted during the budget process.

**Capital Improvement Project**

Expenditures for the construction, purchase or renovation of Town facilities or property that have a value greater than \$50,000.



**Capital Outlay**

Expenditures resulting in the acquisition of or addition to the Town's fixed assets with a value of \$10,000 or more and a useful economic lifetime of more than one year.

**Capital Project Carryover**

An approved Capital Project that was not completed in the fiscal year and, therefore, was budgeted again in the current fiscal year in order to finish the project.

**Capital Projects Funds**

Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

**Cash Basis of Accounting**

The basis of accounting in which transactions are recognized only when cash amounts are increased or decreased.

**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.

**Community Facilities District (CFD)**

A separate legal entity established by the Town which allows for financing of public improvements and services.

**Contingency/Reserve**

An amount, a budgetary reserve/contingency, set aside as available, with Town Council approval, to cover unforeseen expenditures, emergency expenditures, or revenue shortfalls.

**Contractual Services**

Services such as rentals, insurance, maintenance, etc. that are purchased by the Town.

**Debt Limit**

Statutory or constitutional limit on the principal amount of debt that an issuer may incur (or that it may have outstanding at any one time).

**Debt Ratio**

Total debt divided by total assets.

**Debt Service**

The cost of paying principal and interest payments on outstanding bonds according to a predetermined payment schedule.

**Debt Service Fund**

One or more funds established to account for revenues used to repay the principal and interest on debt.

**Deficit**

The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.



**Department**

A major administrative portion of the Town which indicates overall management responsibility for an operation or a group of related operations.

**Depreciation**

An accounting transaction which spreads the acquisition value of an asset across its useful life. Alternatively, expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Development Fees**

Those fees and charges generated by building, development, and growth in the Town.

**Disbursement**

The expenditure of money from an account.

**Distinguished Budget Presentation Awards Program**

A voluntary awards program administered by the Government Finance Officers Association of the United States and Canada to encourage governments to prepare effective budget documents.

**Division**

A grouping of related activities within a particular Department (example, Senior Services is a Division of Community Services).

**Employee (or 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.

**Encumbrance**

The formal accounting recognition of appropriated or committed funds to be set aside for a future expenditure. To encumber funds means to set aside or commit funds for a specified future expenditure. For budgetary purposes, encumbrances are considered expenditures.

**Ending Balance**

The residual funds that are spendable or available for appropriation at the end of the fiscal year.

**Estimated Revenue**

The amount of projected revenue to be collected during the fiscal year.

**Expenditure**

A net decrease in financial resources. Expenditures include operating expenses which require the use of current assets. If accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid. If they are kept on the cash basis, the term covers only actual disbursements for these purposes.

**Expenditure Limitation**

An amendment to the Arizona State Constitution that limits annual expenditures of all municipalities. The Economic Estimates Commission, based on population growth and inflation, sets the limit. All municipalities have the option of Home Rule where the voters approve a four-year expenditure limit based on revenues received.

**Expenses**

Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other costs.

**Fees**

Charges for specific services.



## Financial Plan

A summary by fund of planned revenues, expenditures, operating transfers, reserves, and fund balances.

## Fiscal Policy

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

## Fiscal Year

Any period of twelve consecutive months establishing the beginning and the ending of financial transactions. For the Town of Fountain Hills, this period begins July 1 and ends June 30.

## Fixed Assets

Assets of a long-term character which are intended to continue to be in use or kept for more than one year and of a monetary value greater than \$10,000.

## Franchise Fees

Annual fees paid by utilities (e.g. cable TV) for use of Town public rights-of-way. Franchise fees are typically a set percentage of gross revenue within the Town.

## Full Faith and Credit

A pledge of a government's taxing power to repay debt obligations.

## Full-Time Equivalent Position (FTE)

A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be equivalent to a 0.5 FTE.

## Fund

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and changes in these assets and liabilities.

## Fund Balance

Difference between assets and liabilities reported in a government fund.

- **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.
- **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.
- **Assigned** – Amounts that are constrained by the government's intent to be used for specific purposes, but that are neither restricted nor committed.
- **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.

## General Fund

The major fund in most governmental entities. While other funds tend to be restricted to a single purpose, the General Fund is a catch-all for general government purposes. The General Fund contains the activities commonly associated with municipal government, such as police and fire protection, parks and recreation.



**General Obligation Bonds**

This type of bond is backed by the full faith, credit and taxing power of the government. Bonds that finance a variety of public projects. The repayment of these bonds is usually made from secondary property tax revenues.

**General Plan**

A plan approved by the Town Council that provides the fundamental policy direction and guidance on development decisions in the Town.

**Generally Accepted Accounting Principles (GAAP)**

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Goal**

The end toward which effort is directed. A goal is general and timeless.

**Governmental Funds**

Governmental Funds are those through which most governmental functions of the Town are recorded. Revenues are recognized as soon as they are both measurable and available. Expenditures generally are recorded when a liability is incurred except for unmatured interest on debt and certain similar obligations, which should be recognized when due.

**Grants**

A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**Highway User Revenue Fund (HURF)**

A fund with revenues consisting of state taxes collected on gasoline, vehicle licenses and other transportation related fees. These funds must be used for street and highway purposes.

**Indirect Cost**

A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure**

The physical assets of a government (e.g. streets, public buildings, parks, etc.).

**Inter-fund Transfers**

The movement of monies between funds of the same governmental entity.

**Intergovernmental**

Refers to transactions between different levels of government, e.g. city, county, state and federal.

**Intergovernmental Agreement**

A contract between governmental entities as authorized by State law.

**Intergovernmental Revenue**

Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Journal Entry**

An entry into the financial system that transfers actual amounts from one account, department, or fund to another.

**Lapsing Appropriation**

An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any un-expended or unencumbered balance lapses or ends, unless otherwise provided by law.



**Levy**

The total amount to be raised by general property taxes for purposes specified in the property tax levy motion.

**Levy Rate**

The amount of tax levied for each \$100 of assessed valuation.

**Liability**

Indebtedness of a governmental entity, such as amounts owed to vendors for services rendered or goods received, and principal and interest owed to bondholders. These amounts are debts or legal obligations which must be paid at some future date.

**Line-item Budget**

A budget prepared along departmental lines that focuses on what is to be bought.

**Local Transportation Assistance Fund (LTAF)**

Revenues are generated by the State Lottery. Distribution of these funds is based on population. Funds must be used for public transit or streets, but a small portion may be used for cultural purposes.

**Long-term Debt**

Debt with a maturity of more than one year after the date of issuance.

**Major Fund**

Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.

**Modified Accrual Basis of Accounting**

The basis of accounting used by governmental-type funds. Under this basis, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period.

**Municipal Property Corporation (MPC) Bond**

Bonds that are backed by the excise taxes of the Town including local sales tax, franchise tax, State-shared sales tax, and motor vehicle in-lieu tax. The MPC is a non-profit corporation established for the purpose of issuing debt to purchase municipal facilities, which it leases to the Town.

**Object Detail**

An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

**Objectives**

Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame. The achievement of the objective advances an organization toward a corresponding goal.

**Obligations**

Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Budget**

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisitions, spending, and service delivery activities of the Town are controlled.

**Operating Expenses**

The cost for personnel, materials, and equipment required for a department to function.



**Operating Impacts**

Operating impacts are the additional, incremental revenues or costs associated with the project—any new cost or revenue streams resulting from the project less existing expenditures and revenues where applicable. These impacts include maintenance expenses, utility and personnel expenses, revenues from project-specific construction spending and operating revenues.

**Operating Revenue**

Funds that the government receives as income to pay for ongoing operations. The revenue includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Ordinance**

A formal legislative enactment by the governing body of a municipality. If the ordinance 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.

**Pay-as-you-go Basis**

A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Per Capita**

A unit of measure that indicates the amount of some quantity per person in the Town.

**Performance Based Budget**

The Performance Based Budget is a customer based, performance driven, results oriented budget system based on Outcome Management. Outcome Management is a management approach that focuses on the results achieved when providing a service.

**Performance Indicators**

Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs. Measurement of service performance indicators that reflect the amount of money spent on services and the resulting outcomes at a specific level of services provided.

**Performance Measurement**

Statistical indicators that permit program evaluation to be conducted in a budgetary context.

**Performance Target**

Percentage or number for each program performance measure that will be the desired level of performance for the upcoming budget period.

**Personal Services**

The classification of all salaries, wages, and fringe benefits expenditures. Fringe benefits include FICA, retirement contributions, medical insurance, life insurance, and workers' compensation. In some cases, benefits may also include clothing allowances and education assistance.

**Policy**

A plan, course of action, or guiding principle, designed to set parameters for decisions and actions. A policy could also be a more precise statement of a desired course of action.

**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.

**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. Municipalities may use this tax for any purpose.
- **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.

**Reserve**

An account used to segregate a portion of a fund balance to indicate that it is not available for expenditure, or it is legally set aside for a specific future use.

**Resolution**

A special or temporary order of the Town Council. Requires less formality than an ordinance or statute.

**Resources**

Total amounts available for appropriation including estimated revenues, bond/loan proceeds, fund transfers, and beginning fund balances.

**Revenue**

Amounts received by government from sources including taxes, fines, fees, grants, or charges for services, which can be used to finance government operations or capital assets. These amounts increase the net assets of the government. For those revenues which are recorded on an accrual basis, this term designates additions to assets which (a) do not increase any liability, (b) do not represent recovery of an expenditure, and (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets.

**Revenue Bonds**

Bonds whose principal and interest are payable exclusively from earnings of a revenue generating fund.

**Secondary Property Tax Rate**

Arizona statute does not limit the secondary tax levy amount and municipalities may only use this levy to retire the principal and interest or redemption charges on bonded debt.

**Service Level**

Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Sinking Fund**

A means of repaying funds that were borrowed through a bond issue. The issuer makes periodic payments to a trustee who retires part of the issue by purchasing the bonds in the open market.

**Special Revenue Fund**

Created out of receipts of specific taxes or other earmarked revenues. Such funds are authorized by statutory or charter provisions to pay for specific activities with a special form of continuing revenues.

**State-shared Revenue**

Includes the Town’s portion of State sales tax revenues, State income tax receipts, and motor vehicle in-lieu taxes.

**Strategic Plan**

The Strategic Plan defines the Town’s strategy, or direction, and assists Town management in making decisions on the allocation of personnel and resources.

**Supplemental Appropriation**

An additional appropriation made by the governing body after the budget year has started.



**Tax Levy**

The total amount of the general property taxes collected for purposes specified in the Tax Levy Ordinance.

**Tax Rate**

The amount of tax levied for each \$100 of assessed valuation.

**Taxes**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Transfer**

Movement of resources between two funds. Example: An inter-fund transfer would include the transfer of operating resources from the General Fund to the Streets Fund.

**Unassigned Fund Balance**

The portion of a fund's balance that is not restricted or committed for a specific purpose and is available for general appropriation.

**Unencumbered Balance**

The amount of an appropriation that is neither expended nor encumbered; essentially the amount of money still available for future purposes.

**Unreserved Fund Balance**

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Fees**

The fee charged for the direct receipt of a public service to the party or parties who benefit from the service.

**Valley**

The area represented by the Greater Phoenix Metropolitan area. Phoenix is also known as the Valley of the Sun.

**Variance**

Comparison of actual expenditure and revenues from one year to the next and comparison of budget-to-actual in current fiscal year.

**Working Capital**

A financial metric which represents the amount of day-to-day operating liquidity available. Also known as operating capital, it is calculated as current assets minus current liabilities.

**Working Cash**

The excess of readily available assets over current liabilities.

