

## RESOLUTION 2025-10

### A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF FOUNTAIN HILLS, ARIZONA, SETTING FORTH THE TENTATIVE BUDGET AND ESTABLISHING THE MAXIMUM BUDGET AMOUNT FOR THE TOWN OF FOUNTAIN HILLS FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026

#### RECITALS:

**WHEREAS**, pursuant to the provisions of the laws of the State of Arizona, the Mayor and Council of the Town of Fountain Hills (the "Town Council") are required to adopt a budget for each fiscal year; and

**WHEREAS**, in accordance with ARIZ. REV. STAT. § 42-17102, the Town Manager has prepared, and filed with the Town Council, the Town Manager's budget estimates for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

#### 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 Town's official tentative budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026, including the establishment of the maximum budget amount for such fiscal year in the amount of \$53,396,398.

SECTION 3. Upon approval of the Town Council, the Town Manager or designee shall publish in the official Town newspaper once a week for two consecutive weeks (i) the official tentative budget summary (Schedule A) and (ii) a notice, in the form attached as Exhibit B and incorporated herein by reference, of the public hearing of the Town Council to hear taxpayers and make tax levies at designated times and places. The notice shall include the physical addresses of the Fountain Hills Town Hall, the Fountain Hills branch of the Maricopa County Library and the Town website where the tentative budget may be found.

SECTION 4. The Town Manager or designee shall, no later than seven business days after the date of this Resolution, (i) make available at the Fountain Hills Town Hall and the Fountain Hills branch of the Maricopa County Library a complete copy of the tentative budget, and (ii) post the tentative budget in a prominent location on the Town's website.

SECTION 5. 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, this 6<sup>th</sup> day of May 2025.

**FOR THE TOWN OF FOUNTAIN HILLS:**

  
\_\_\_\_\_  
Gerry M. Friedel, Mayor

**ATTESTED TO:**

  
\_\_\_\_\_  
Bevelyn J. Bender, Town Clerk

**REVIEWED BY:**

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

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Town Attorney

EXHIBIT A  
TO  
RESOLUTION 2025-10

[Tentative Budget]

See following pages.

**Official Budget Forms**

**Town of Fountain Hills**

**Fiscal year 2026**

**Town of Fountain Hills**

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Town of Fountain Hills  
Summary Schedule of estimated revenues and expenditures/expenses  
Fiscal year 2026

Fiscal year	S c h	Funds								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds	
2025	Adopted/adjusted budgeted expenditures/expenses*	E 1	25,707,788	10,325,460	20,360	8,498,025	0	0	600,000	45,151,633
2025	Actual expenditures/expenses**	E 2	23,062,984	9,342,673	10	4,770,440	0	0	525,404	37,701,511
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***	3	14,195,144	12,970,079	40,436	11,244,650	0	0	10,343,422	48,793,731
2026	Primary property tax levy	B 4	0	0	0	0	0	0	0	0
2026	Secondary property tax levy	B 5	0	0	0	0	0	0	0	0
2026	Estimated revenues other than property taxes	C 6	26,051,539	10,376,350	700	4,089,383	0	0	622,900	41,140,872
2026	Other financing sources	D 7	0	0	0	0	0	0	0	0
2026	Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2026	Interfund transfers in	D 9	0	150,000	0	6,900,000	0	0	0	7,050,000
2026	Interfund Transfers (out)	D 10	0	5,550,000	0	1,500,000	0	0	0	7,050,000
2026	Line 11: Reduction for fund balance reserved for future budget year expenditures									
	Maintained for future debt retirement									0
	Maintained for future capital projects	11	4,176,040						5,400,000	9,576,040
	Maintained for future financial stability		10,019,104							10,019,104
	Maintained for future retirement contributions									0
										0
2026	Total financial resources available	12	26,051,539	17,946,429	41,136	20,734,033	0	0	5,566,322	70,339,459
2026	Budgeted expenditures/expenses	E 13	26,051,539	13,037,949	1,060	12,776,750	0	0	1,529,100	53,396,398

Expenditure limitation comparison

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

	2025	2026
1	\$ 45,151,633	\$ 53,396,398
2	(119,359)	(82,309)
3	45,032,274	53,314,089
4	9,449,491	16,732,213
5	\$ 35,582,783	\$ 36,581,876
6	\$ 35,588,003	\$ 36,581,877

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

\* Includes expenditure/expense adjustments approved in the current year from Schedule E.

\*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

\*\*\* Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

**Town of Fountain Hills**  
**Tax levy and tax rate information**  
**Fiscal year 2026**

	2025	2026
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
Property tax judgment _____	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment _____	_____	_____
C. Total property tax levy amounts	\$ _____	\$ _____
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ _____	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
Property tax judgment _____	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment _____	_____	_____
(3) Total city/town tax rate	_____	_____
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating <u>two (2)</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

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

**Town of Fountain Hills  
Revenues other than property taxes  
Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>General Fund</b>			
<b>Local taxes</b>			
Local Sales Tax	\$ 14,858,589	\$ 16,345,623	\$ 14,962,027
Franchise Tax	390,000	324,800	350,000
<b>Licenses and permits</b>			
Business License Fees	117,785	93,967	114,094
Residential Rental License	50,000	31,588	28,523
Liquor License Fees	500	3,192	2,000
Building Permit Fees	400,000	455,001	450,000
Sign Permits	3,350	4,316	3,350
Landscape Permit Fees	3,780	2,993	3,780
Subdivision Fees	36,000	42,301	40,000
Special Event Permits	8,500	34,274	18,100
Engineering Fees	5,550	7,727	5,550
Third Party Revenues			
Planning & Zoning Fees	20,060	13,524	20,060
Plan Review Fees	56,750	42,227	50,000
<b>Intergovernmental</b>			
State Sales Tax	3,628,998	3,568,035	3,639,515
Fire Insurance Premium Tax	48,516	48,516	75,000
Shared Income Tax	5,108,090	5,010,162	4,698,139
<b>Charges for services</b>			
Parks & Rec User Fees	255,265	298,779	260,000
Encroachment Fees	50,000	22,260	100,000
Variances	2,600	9,084	5,000
Inspection Fees	29,000	42,235	35,000
Leases & Rents	289,278	403,695	379,914
<b>Fines and forfeits</b>			
Court Fines	200,000	212,184	210,000
<b>Interest on investments</b>			
Interest on Investments	100,000	588,304	348,507
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions	71,400	47,587	60,000
<b>Miscellaneous</b>			
Miscellaneous	90,805	319,576	192,980
<b>Total General Fund</b>	<b>\$ 25,824,816</b>	<b>\$ 27,971,948</b>	<b>\$ 26,051,539</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**Town of Fountain Hills  
Revenues other than property taxes  
Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>Special revenue funds</b>			
<b>Highway User Revenue Fund</b>			
Highway User Tax	1,823,078	\$ 1,837,437	\$ 1,890,627
Vehicle License Tax	1,215,914	1,190,579	1,277,830
Local Sales Tax	1,212,573	1,355,899	1,242,326
In-Lieu Fees	100,000	80	100,000
Recycle Proceeds	1,000	325	1,000
Interest	10,000	564,256	191,193
Miscellaneous	30,000		30,000
	\$ 4,392,565	\$ 4,948,576	\$ 4,732,976
<b>Downtown Strategy Fund</b>			
Sales-Excise Tax	121,257	\$ 135,590	\$ 124,233
Interest	600	32,696	13,830
	\$ 121,857	\$ 168,286	\$ 138,063
<b>Economic Development Fund</b>			
Sales-Excise Tax	485,029	\$ 542,360	\$ 496,930
Miscellaneous		1,449	
Interest	240	27,547	10,766
	\$ 485,269	\$ 571,356	\$ 507,696
<b>Tourism Fund</b>			
Grants	84,000	\$ 164,992	\$ 150,000
Interest	180	13,496	3,000
Miscellaneous		1,431	
	\$ 84,180	\$ 179,919	\$ 153,000
<b>Special Revenue Fund - Grants</b>			
Intergovernmental-State	\$ 1,190,000	\$ 365,368	\$ 1,690,000
Intergovernmental-Federal		250,000	3,000,000
Interest		4,824	
	\$ 1,190,000	\$ 620,192	\$ 4,690,000
<b>Public Art</b>			
In-Lieu Fees	\$ 100,000	\$ 68,574	\$ 100,000
Interest	240	1,541	820
	\$ 100,240	\$ 70,115	\$ 100,820
<b>Court Enhancement Fund</b>			
Court Enhancement/JCEF Revenue	\$ 33,000	\$ 29,955	\$ 33,000
Interest	300	12,029	8,789
	\$ 33,300	\$ 41,984	\$ 41,789
<b>Environmental Fund</b>			
Environmental Fee		1,772	
Interest	2,400	11,680	
	\$ 2,400	\$ 13,452	
<b>Cottonwoods Maintenance District</b>			
Assessments	\$ 9,768	\$ 9,509	\$ 11,606
Interest Income	72	749	400
	\$ 9,840	\$ 10,258	\$ 12,006
<b>Total special revenue funds</b>	<b>\$ 6,419,651</b>	<b>\$ 6,624,136</b>	<b>\$ 10,376,350</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**Town of Fountain Hills  
Revenues other than property taxes  
Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>Debt service funds</b>			
<b>General Obligation Debt Service</b>			
Interest Income	\$ 600	\$ 2,037	\$ 500
	\$ 600	\$ 2,037	\$ 500
<b>Eagle Mountain CFD</b>			
Assessments	\$	\$	\$
Interest Income	100	253	
	\$ 100	\$ 253	\$
<b>Municipal Property Corp</b>			
Interest Income	\$ 300	\$ 483	\$ 200
	\$ 300	\$ 483	\$ 200
<b>Total debt service funds</b>	\$ 1,000	\$ 2,773	\$ 700
<b>Capital projects funds</b>			
<b>Capital Projects Fund</b>			
Sales Tax-Local	\$ 904,856	\$ 1,281,065	\$ 1,188,207
Grants	2,652,500	98,926	2,190,750
Interest	10,000	468,188	170,000
	\$ 3,567,356	\$ 1,848,179	\$ 3,548,957
<b>Fire Development Fee Fund</b>			
Development Fees	\$ 12,780	\$ 9,169	\$ 17,228
Interest Income	1,000	8,955	4,102
	\$ 13,780	\$ 18,123	\$ 21,330
<b>Streets Development Fee Fund</b>			
Development Fees	\$ 200,740	\$ 125,471	\$ 266,141
Interest Income	1,000	34,244	15,227
	\$ 201,740	\$ 159,715	\$ 281,368
<b>Parks &amp; Recreation Development Fee Fund</b>			
Development Fees	\$ 166,030	\$ 126,673	\$ 224,096
Interest Income	1,000	60,383	13,632
	\$ 167,030	\$ 187,056	\$ 237,728
<b>Total capital projects funds</b>	\$ 3,949,906	\$ 2,213,074	\$ 4,089,383

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**Town of Fountain Hills  
Revenues other than property taxes  
Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>Permanent funds</b>			
N/A	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
<b>Total permanent funds</b>	\$ _____	\$ _____	\$ _____
<b>Enterprise funds</b>			
N/A	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
<b>Total enterprise funds</b>	\$ _____	\$ _____	\$ _____

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**Town of Fountain Hills**  
**Revenues other than property taxes**  
**Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>Internal service funds</b>			
<b>Facilities Reserve Fund</b>			
Miscellaneous	\$	\$	\$
Interest Income	1,000	357,989	140,000
	\$ 1,000	\$ 357,989	\$ 140,000
<b>Technology Replacement Fund</b>			
Internal Service Charges	\$	\$ 62,002	\$ 65,511
Interest Income		8,452	
	\$	\$ 62,002	\$ 65,511
<b>Vehicle Replacement Fund</b>			
Vehicle Replacement Charges	\$	\$ 356,027	\$ 368,337
Interest Income	1,000	109,694	49,052
	\$ 1,000	\$ 465,721	\$ 417,389
<b>Total internal service funds</b>	\$ 2,000	\$ 885,712	\$ 622,900
<b>Total all funds</b>	\$ 36,197,373	\$ 37,697,643	\$ 41,140,872

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**Town of Fountain Hills**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2026**

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total General Fund</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>Special revenue funds</b>				
Streets Fund	\$ _____	\$ _____	\$ _____	\$ 5,400,000
Downtown Strategy Fund	_____	_____	_____	_____
Economic Dev Fund	_____	_____	_____	150,000
Tourism Fund	_____	_____	150,000	_____
Environmental Fund	_____	_____	_____	_____
<b>Total special revenue funds</b>	\$ _____	\$ _____	\$ 150,000	\$ 5,550,000
<b>Debt service funds</b>				
N/A	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total debt service funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>Capital projects funds</b>				
Capital Projects Fund	\$ _____	\$ _____	\$ 6,900,000	\$ _____
Parks & Rec Development Fee Fund	_____	_____	_____	700,000
Streets Development Fee Fund	_____	_____	_____	800,000
_____	_____	_____	_____	_____
<b>Total capital projects funds</b>	\$ _____	\$ _____	\$ 6,900,000	\$ 1,500,000
<b>Permanent funds</b>				
N/A	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total permanent funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>Enterprise funds</b>				
N/A	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total enterprise funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>Internal service funds</b>				
Facilities Reserve Fund	\$ _____	\$ _____	\$ _____	\$ _____
Technology Replacement Fund	_____	_____	_____	_____
Vehicle Replacement Fund	_____	_____	_____	_____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total all funds</b>	\$ _____	\$ _____	\$ 7,050,000	\$ 7,050,000

**Town of Fountain Hills  
Expenditures/expenses by fund  
Fiscal year 2026**

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
<b>General Fund</b>				
Mayor & Town Council	\$ 73,040	\$	\$ 63,929	\$ 92,076
Administration	3,270,412	(1,500)	3,111,847	3,252,618
General Government	2,532,053	(265,028)	768,467	1,849,434
Municipal Court	526,374		524,379	548,969
Public Works	1,702,310	140,000	1,611,865	2,488,886
Development Services	1,578,897		1,448,030	1,532,513
Community Services	4,202,955	9,500	3,984,710	4,459,454
Fire & Emergency Medical	5,694,859		5,305,841	5,966,584
Law Enforcement	6,243,916		6,243,916	5,861,005
<b>Total General Fund</b>	<b>\$ 25,824,816</b>	<b>\$ (117,028)</b>	<b>\$ 23,062,984</b>	<b>\$ 26,051,539</b>
<b>Special revenue funds</b>				
Streets Fund	\$ 7,087,540	\$ 594,775	\$ 7,365,654	\$ 7,244,627
Downtown Strategy Fund	90,200	100,000	167,029	165,200
Economic Development Fund	315,293		264,320	471,378
Tourism Fund	417,378	17,028	356,335	333,425
Special Revenue Fund	1,190,000		769,477	4,690,000
Public Art Fund	41,761		31,129	40,214
Court Enhancement Fund	52,500		14,792	77,500
Environmental Fund	404,804		366,057	
Cottonwoods Maint District	14,181		7,881	15,605
<b>Total special revenue funds</b>	<b>\$ 9,613,657</b>	<b>\$ 711,803</b>	<b>\$ 9,342,673</b>	<b>\$ 13,037,949</b>
<b>Debt service funds</b>				
General Obligation Bonds	\$ 350	\$	\$	\$ 350
Eagle Mountain CFD	19,500			200
Municipal Property Corp	510		10	510
<b>Total debt service funds</b>	<b>\$ 20,360</b>	<b>\$</b>	<b>\$ 10</b>	<b>\$ 1,060</b>
<b>Capital projects funds</b>				
Capital Projects	\$ 9,092,800	\$ (594,775)	\$ 4,770,440	\$ 12,712,800
Fire/Emergency Dev Fee				1,964
Streets Dev Fee				31,146
Park/Rec Dev Fee				30,840
<b>Total capital projects funds</b>	<b>\$ 9,092,800</b>	<b>\$ (594,775)</b>	<b>\$ 4,770,440</b>	<b>\$ 12,776,750</b>
<b>Permanent funds</b>				
N/A	\$	\$	\$	\$
<b>Total permanent funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise funds</b>				
N/A	\$	\$	\$	\$
<b>Total enterprise funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Internal service funds</b>				
Facilities Reserve Fund	\$ 550,000	\$	\$ 488,708	\$ 1,000,000
Technology Replacement Fund	50,000		36,696	50,000
Vehicle Replacement Fund				479,100
<b>Total internal service funds</b>	<b>\$ 600,000</b>	<b>\$</b>	<b>\$ 525,404</b>	<b>\$ 1,529,100</b>
<b>Total all funds</b>	<b>\$ 45,151,633</b>	<b>\$</b>	<b>\$ 37,701,511</b>	<b>\$ 53,396,398</b>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

**Town of Fountain Hills**  
**Expenditures/expenses by department**  
**Fiscal year 2026**

Department/Fund	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
<b>Mayor &amp; Council</b>				
General Fund	\$ 73,040	\$	\$ 63,929	\$ 92,076
<b>Department total</b>	<b>\$ 73,040</b>	<b>\$</b>	<b>\$ 63,929</b>	<b>\$ 92,076</b>
<b>Administration</b>				
General Fund	\$ 3,270,412	\$ (1,500)	\$ 3,111,847	\$ 3,252,618
Downtown Strategy Fund	90,200	100,000	167,029	165,200
Economic Development Fund	315,293		264,320	471,378
Tourism Fund	417,378	17,028	356,335	333,425
Special Revenue Fund	1,190,000	(701,049)	202,308	4,690,000
General Obligation Debt	350			350
Eagle Mountain CFD	19,500			200
Municipal Property Corp	510		10	510
Cottonwoods Maint District	14,181		7,881	15,605
Capital Projects	677,800	(400,000)	117	1,167,800
<b>Department total</b>	<b>\$ 5,995,624</b>	<b>\$ (985,521)</b>	<b>\$ 4,109,846</b>	<b>\$ 10,097,086</b>
<b>General Government</b>				
General Fund	\$ 2,532,053	\$ (265,028)	\$ 768,467	\$ 1,849,434
Technology Replacement	50,000		36,696	50,000
Vehicle Replacement				415,000
<b>Department total</b>	<b>\$ 2,582,053</b>	<b>\$ (265,028)</b>	<b>\$ 805,163</b>	<b>\$ 2,314,434</b>
<b>Municipal Court</b>				
General Fund	\$ 526,374	\$	\$ 524,379	\$ 548,969
Court Enhancement Fund	52,500		14,792	77,500
<b>Department total</b>	<b>\$ 578,874</b>	<b>\$</b>	<b>\$ 539,171</b>	<b>\$ 626,469</b>
<b>Public Works</b>				
General Fund	\$ 1,702,310	\$ 140,000	\$ 1,611,865	\$ 2,488,886
Streets Fund	7,087,540	594,775	7,365,654	7,244,627
Special Revenue Fund		168,049	26,113	
Environmental Fund	404,804		366,057	
Capital Projects	6,885,000	134,225	3,928,292	9,950,000
Facilities Replacement Fund	550,000		488,708	1,000,000
Vehicle Replacement				64,100
Streets Development Fees				31,146
<b>Department total</b>	<b>\$ 16,629,654</b>	<b>\$ 1,037,049</b>	<b>\$ 13,786,689</b>	<b>\$ 20,778,759</b>
<b>Development Services</b>				
General Fund	\$ 1,578,897	\$	\$ 1,448,030	\$ 1,532,513
<b>Department total</b>	<b>\$ 1,578,897</b>	<b>\$</b>	<b>\$ 1,448,030</b>	<b>\$ 1,532,513</b>
<b>Community Services</b>				
General Fund	\$ 4,202,955	\$ 9,500	\$ 3,984,710	\$ 4,459,454
Special Revenue Fund		533,000	541,056	
Public Art Fund	41,761		31,129	40,214
Capital Projects	1,530,000	(329,000)	842,032	1,595,000
Parks/Rec Development Fees				30,840
<b>Department total</b>	<b>\$ 5,774,716</b>	<b>\$ 213,500</b>	<b>\$ 5,398,926</b>	<b>\$ 6,125,508</b>
<b>Fire &amp; Emergency Medical</b>				
General Fund	\$ 5,694,859	\$	\$ 5,305,841	\$ 5,966,584
Fire/EMS Development Fees				1,964
<b>Department total</b>	<b>\$ 5,694,859</b>	<b>\$</b>	<b>\$ 5,305,841</b>	<b>\$ 5,968,548</b>
<b>Law Enforcement</b>				
General Fund	\$ 6,243,916	\$	\$ 6,243,916	\$ 5,861,005
<b>Department total</b>	<b>\$ 6,243,916</b>	<b>\$</b>	<b>\$ 6,243,916</b>	<b>\$ 5,861,005</b>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

**Town of Fountain Hills**  
**Full-time employees and personnel compensation**  
**Fiscal year 2026**

Fund	Full-time equivalent (FTE) 2026	Employee salaries and hourly costs 2026	Retirement costs 2026	Healthcare costs 2026	Other benefit costs 2026	Total estimated personnel compensation 2026
General Fund	104.45	\$ 9,203,593	\$ 944,332	\$ 745,728	\$ 875,025	\$ 11,768,678
<b>Special revenue funds</b>						
Streets Fund	7.05	\$ 601,922	\$ 66,460	\$ 91,642	\$ 56,465	\$ 816,489
Economic Development Fund	2.00	246,687	27,327	17,156	7,838	299,008
<b>Total special revenue funds</b>	<b>9.05</b>	<b>\$ 848,609</b>	<b>\$ 93,787</b>	<b>\$ 108,798</b>	<b>\$ 64,303</b>	<b>\$ 1,115,497</b>
<b>Debt service funds</b>						
		\$	\$	\$	\$	\$
<b>Total debt service funds</b>		\$	\$	\$	\$	\$
<b>Capital projects funds</b>						
		\$	\$	\$	\$	\$
<b>Total capital projects funds</b>		\$	\$	\$	\$	\$
<b>Permanent funds</b>						
		\$	\$	\$	\$	\$
<b>Total permanent funds</b>		\$	\$	\$	\$	\$
<b>Enterprise funds</b>						
		\$	\$	\$	\$	\$
<b>Total enterprise funds</b>		\$	\$	\$	\$	\$
<b>Internal service funds</b>						
		\$	\$	\$	\$	\$
<b>Total internal service fund</b>		\$	\$	\$	\$	\$
<b>Total all funds</b>	<b>113.50</b>	<b>\$ 10,052,202</b>	<b>\$ 1,038,119</b>	<b>\$ 854,526</b>	<b>\$ 939,328</b>	<b>\$ 12,884,175</b>

EXHIBIT B  
TO  
RESOLUTION 2025-10

[Notice]

See following page.

**Town of Fountain Hills  
Notice of Public Hearing  
Final Budget Adoption and Tax Levy**

**On June 3, 2025, beginning at 5:20 p.m.** in the Town Hall Council Chambers, 16705 E. Avenue of the Fountains, Fountain Hills, Arizona 85268, public hearings will be held to allow members of the public to appear and testify or make inquiries regarding Fiscal Year 2025-26 Budgets for (i) the Town of Fountain Hills, (ii) the Eagle Mountain Community Facilities District Board, and (iii) the Cottonwoods Maintenance District Board.

**On June 17, 2025, beginning at 5:25 p.m.** in the Town Hall Council Chambers, 16705 E. Avenue of the Fountains, Fountain Hills, Arizona 85268, the Cottonwoods Maintenance District Board will adopt its property tax levy for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026.

A complete copy of each of the budgets for the Fiscal Year 2025-26 may be viewed at:

1. Fountain Hills Town Hall (2nd floor), 16705 E. Avenue of the Fountains, Fountain Hills, Arizona 85268
2. Fountain Hills Maricopa County Branch Library, 12901 La Montana Drive, Fountain Hills, Arizona 85268
3. The Town of Fountain Hills website at: [www.fountainhillsaz.gov/budget](http://www.fountainhillsaz.gov/budget)

Anyone wishing to respond may do so in person at the meetings or in writing prior to the date of the June 3, 2025, and June 17, 2025, meetings by delivering the written comments to the Town Clerk's office, 16705 E. Avenue of the Fountains, Fountain Hills, AZ 85268.