



Town of Fountain Hills Fiscal Year 2023 Budget



Adopted Version - 6/07/2022



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INTRODUCTION





Transmittal Letter

Grady Miller, Town Manager

Honorable Mayor, Council and Residents,

I am pleased to present the adopted budget for Fiscal Year 2022-23, covering the period of July 1, 2022, to June 30, 2023. The budget is not only a policy document, it also sets the financial course for our community, advancing the Town Council's Strategic Priorities and overall vision for the Town of Fountain Hills.

The adopted overall budget for FY 2022-23 increased by \$7.0M to <2023_all_funds_expenditures>, which includes <2023_general_fund_expenditures> for the General Fund. The General Fund is the primary fund for most Town operations. Not including the <2023_general_fund_non_departmental> budgeted as contingency, which is necessary to maintain a balanced General Fund budget, the operating budget for the Town increased by \$700K. This budget also includes appropriations for thirteen other funds incorporating additional personnel, capital projects, special projects, and operating programs. An additional \$5.0M in contingency was added to the Special Revenue Fund in anticipation of possible infrastructure grants becoming available during the fiscal year.

The Town of Fountain Hills is committed to continued transparency and financial stability. The Town normally publishes its proposed and adopted budgets in the local newspaper, Fountain Hills' Insider publication, the Town's website, holds open public workshops, and provides an official public hearing on the budget. In addition, this year both the proposed and adopted budgets will be presented on the Town's website using the ClearGov budgeting platform for greater transparency and navigation.

The Fiscal Year 2022-23 Budget serves as a fiscally responsible plan and a foundational basis of the Town's annual operations. I would like to thank the Mayor and Town Council for their guidance and support throughout the development of this adopted budget. In addition, I would like to thank Town staff members for their efforts and hard work in preparing this budget for the Council's consideration.

Respectfully submitted,

Grady E. Miller

Town Manager

Population Overview



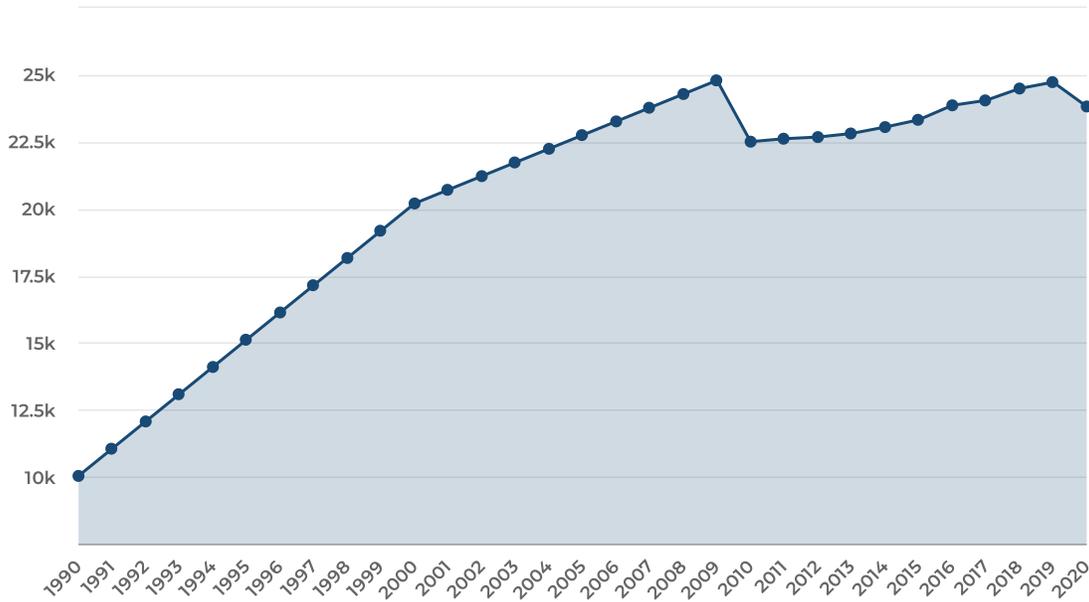
TOTAL POPULATION

23,820

▼ **3.7%**
vs. 2019

GROWTH RANK

67 out of **91**
Municipalities in Arizona



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



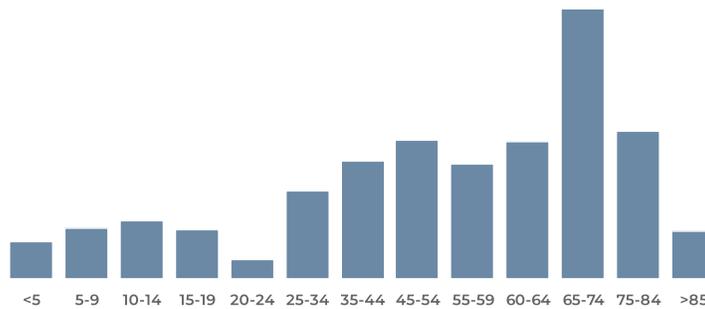
DAYTIME POPULATION

21,841

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.

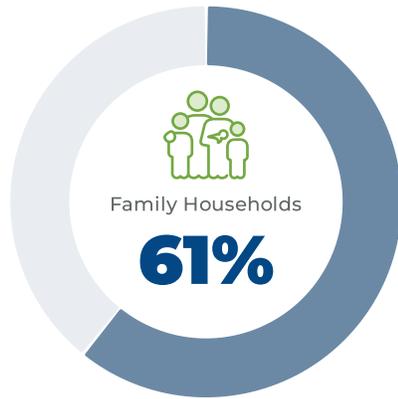
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

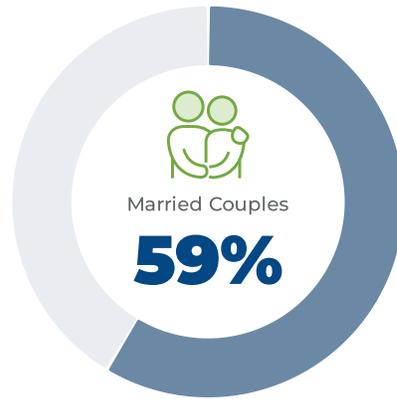
11,408

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.



▲ 28%

higher than state average



▲ 24%

higher than state average



▲ 9%

higher than state average



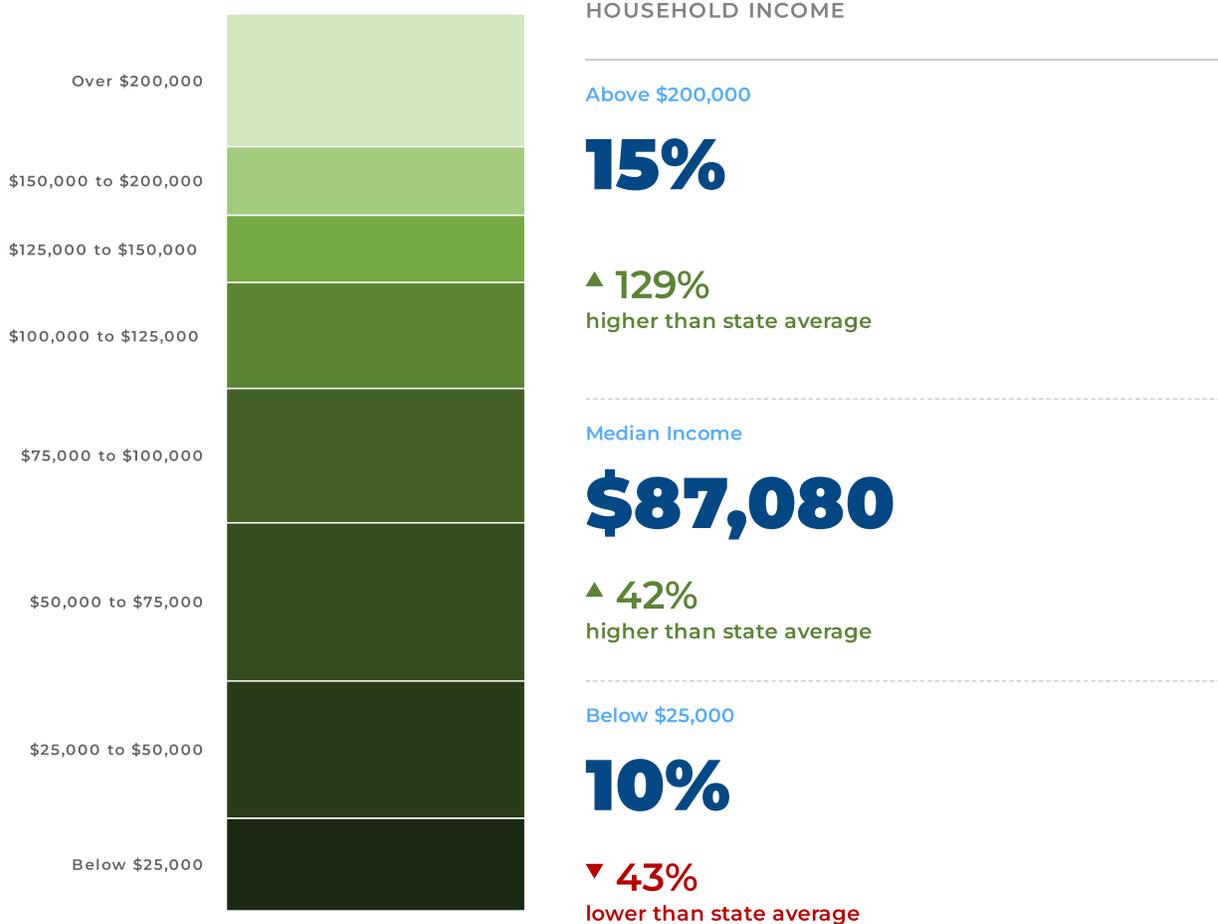
▲ 16%

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.

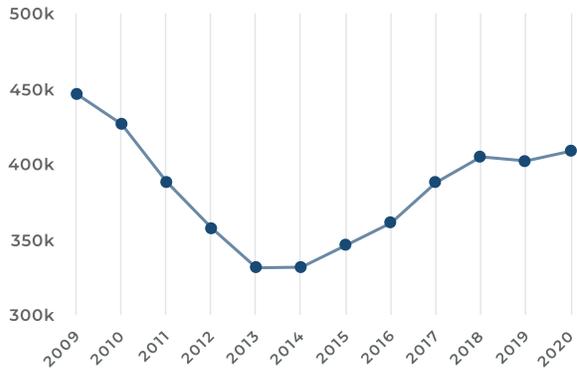


* Data Source: American Community Survey 5-year estimates

Housing Overview



2020 MEDIAN HOME VALUE
\$408,600



** Data Source: 2020 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.*

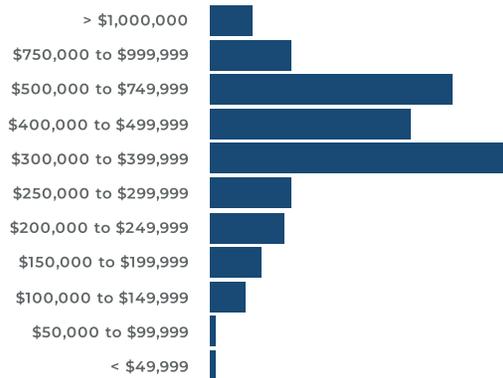
HOME OWNERS VS RENTERS

Fountain Hills State Avg.



** Data Source: 2020 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 VALUE DISTRIBUTION

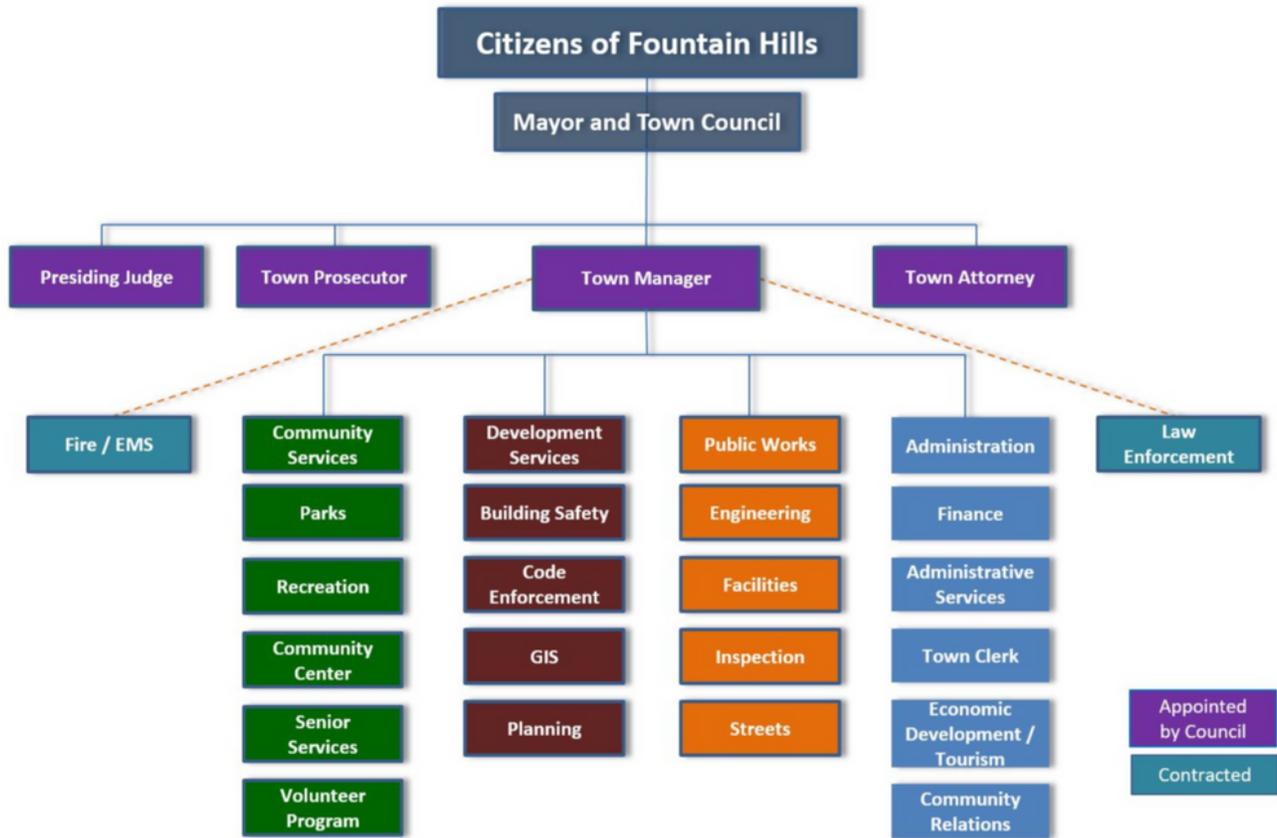


** Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*



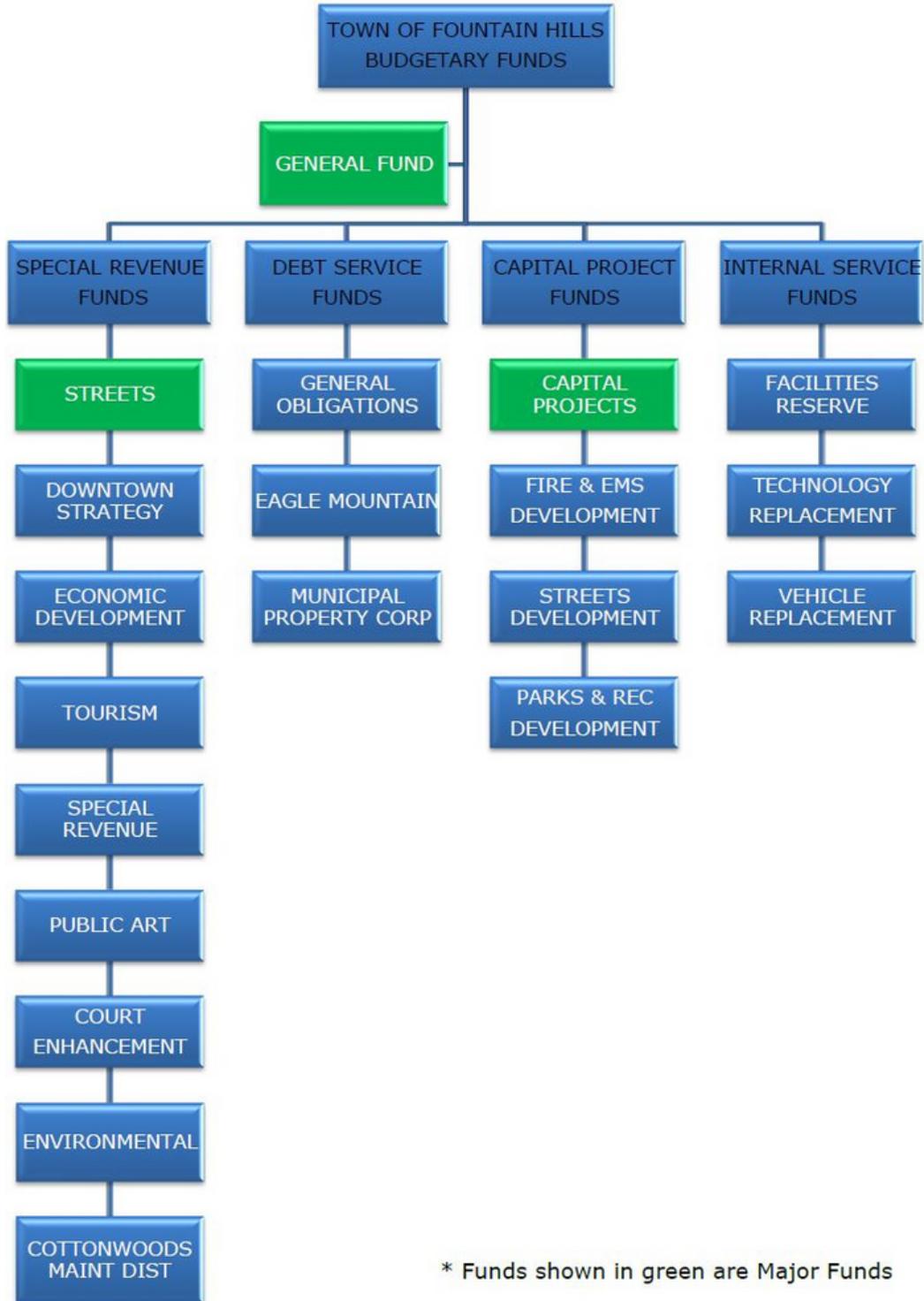
Organization Chart

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.



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 equity, 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

Governmental Funds

Fund Type	Fund	Department	Budgeted
General Fund		Total	\$ 24,804,255
	General Fund	Mayor & Town Council	76,619
	General Fund	Administration	2,672,360
	General Fund	General Government	5,141,607
	General Fund	Municipal Court	446,749
	General Fund	Public Works	1,497,800
	General Fund	Development Services	1,359,678
	General Fund	Community Services	3,695,572
	General Fund	Law Enforcement	5,456,036
	General Fund	Fire & Emergency Medical	4,457,834
Fund Type	Fund	Department	Budgeted
Special Revenue		Total	\$ 12,540,331
	Streets (HURF)	Public Works	5,908,110
	Downtown Strategy Fund	Economic Development	65,200
	Economic Development Fund	Economic Development	225,920
	Tourism Fund	Economic Development	277,114
	Special Revenue Fund	Administration	5,190,000
	Public Art Fund	Community Services	144,649
	Court Enhancement Fund	Municipal Court	89,850
	Environmental Fund	Public Works	627,100
	Cottonwoods Maintenance District Fund	Administration	12,388
Fund Type	Fund	Department	Budgeted
Debt Service		Total	\$ 15,560
	General Obligation Bond Fund	Administration	350
	Eagle Mountain CFD Fund	Administration	14,200
	Municipal Property Corporation Fund	Administration	1,010
Fund Type	Fund	Department	Budgeted
Capital Projects		Total	\$ 8,149,040
	Capital Projects Fund	Administration, Community Services, Public Works	8,149,040
	Development Fees Funds	Fire, Public Works, Community Services	-
Fund Type	Fund	Department	Budgeted
Internal Service		Total	\$ 633,300
	Facilities Reserve Fund	Public Works	550,000
	Technology Replacement Fund	General Government	50,000
	Vehicle Replacement Fund	General Government	33,300
GRAND TOTAL ALL FUNDS			\$ 46,142,486



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

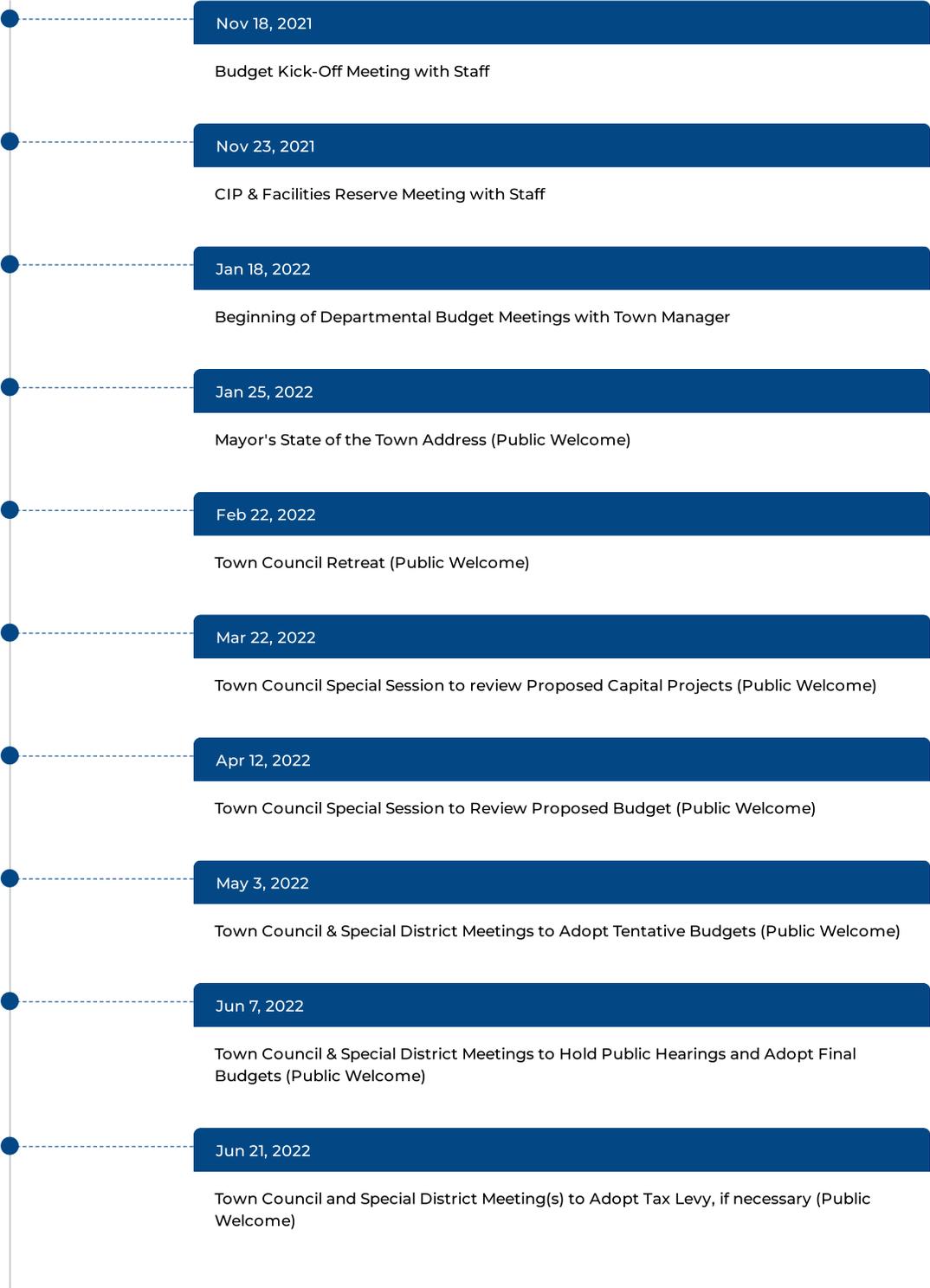
The **Internal Service Funds** are used to account for the Town's business-type activities. These funds are considered self-supporting in that the services rendered are financed through user charges or are on a cost reimbursement basis. These funds are classified as having assigned fund balances.

Internal Service Funds include:

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



Summary Budget Schedule



Detailed Budget Schedule

Thu, November 18, 2021	Staff budget “kick-off” meeting in the Council Chambers
Tue, November 23, 2021	CIP & Facilities Reserve Fund meeting
Thu, December 16, 2021	<u>DEADLINE</u> for preliminary operating budgets entered into ClearGov Staffing requirements and <u>budget supplements</u> due to Finance CIP project requests and funding sources due to Finance Revenue projections from individual departments due to Finance New or updated existing fees on Fee Schedule due to Finance
Mon, January 10, 2022	5 year Revenue Forecast due to Town Manager from Finance Final reconciliation of revenues vs. expenditures (Finance staff)
Tue - Thu, January 18 - 20, 2022	Departmental presentations for Town Manager
Tue, January 25, 2022	Mayor’s State of the Town Address
Tue, February 22, 2022	Council Retreat Session - Priorities for FY22-23 with Council receiving preliminary CIP Budget & Strategic Plan Review
Wed, February 23, 2022	Staff meeting to debrief Council Retreat Department/Division templates due to Finance
Mon, February 28, 2022	Final operating budgets entered into ClearGov/MUNIS based on proposed changes from Retreat
Wed, March 2, 2022	Staff to review proposed budget dates with Town Attorney for statute compliance
Tue, March 22, 2022	Council Special Session @ 5:30 PM – Consideration of CIP projects
Thu, March 31, 2022	<u>A.R.S. §9-499.15(B)(1)-(3)</u> : Deadline to publish the proposed fee and tax levy notice on the Town’s website (including written report/data supporting any increases or new fees) for legal compliance at least 60 days prior to date will be approved by the Council. Council receives proposed budget , posted online Budget Schedules prepared for Legal
Mon, April 11, 2022	Final revenue projections entered into ClearGov/MUNIS Public Outreach/Open House (5:30 – 6:30 PM)
Tue, April 12, 2022	Council Budget Workshop - Special Session @ 5:00 PM
Tue, May 3, 2022	Town, CMD & EMCFD Meetings - Adoption of Tentative Budgets with notice of hearing dates; notices sent to Cottonwood Homeowners the next day - <i>CMD requires 20 days between the date of the published notice and the final budget hearing, which (due to advertising date limitations creates a 29-day window between the tentative budget adoption and the final budget adoption; EMCFD requires 10 days between the date of the published notice and the final budget hearing, which would allow the EMCFD budget to be adopted with a 21-day gap between the tentative budget adoption and the final; however, it is aligned with the CMD to avoid confusion</i>
Wednesdays, May 11 & 18, 2022	Publish Notice of time & place of budget hearings, where budgets are available (Town Hall & Library), and Tentative Budget(s) in the Times legal section for 2 consecutive weeks; place on Town website & at Library the next day after adoption [A.R.S. §42-17103]
Mon, May 23, 2022	<u>A.R.S. §9-499.15(B)(4)</u> : Deadline to post [on all Town social media sites] the “Notice of Intent” - for legal compliance at least 15 days prior to date will be approved by Council.
Tue, June 7, 2022	Town, CMD & EMCFD Meetings – Public Hearing held in Regular Session (<u>required to be held on or before the 14th day before the day on which it levies taxes</u>); Council convenes in Special Session & adopts Town’s Final Budget (A.R.S. §42-17104) and reconvenes the Regular Session [<u>14 days - June 21, 2022</u>]
Wed, June 8, 2022	Post Final Budget(s) on website within 7 days of adoption [A.R.S. §42-17105 - for 60 months]
Tue, June 21, 2022	Town, CMD & EMCFD Meetings - Adoption of Tax Levy occurs on or before the 3 rd Monday in August [A.R.S. §42-17151]; Forward certified copy of approved tax levy ordinance(s) to County Board of Supervisors the next business day
July 5 through August 15, 2022	Council Summer Hiatus
Tue, August 16, 2022	1 st meeting of the new fiscal year



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:

Planning Process	Description
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 goal setting retreat 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.

Budgetary Basis and Accounting Basis

The budget is prepared on a budgetary basis for all fund types. Using a budgetary basis, certain transactions are recognized in the budget in a manner other than Generally Accepted Accounting Principles (GAAP), which is the accounting basis used to prepare the Town's Annual Financial Report (AFR). According to GAAP, expenditures are recorded when the related fund liability is incurred, and revenues are recognized only when they are measurable and available. In all cases, when goods and services are not received by year-end, the budgetary encumbrances lapse.

The major differences between the budgetary and GAAP basis are:

- Certain revenues, expenditures and transfers are not included on a budgetary basis, but are accrued and reported on a GAAP basis. For example, increases or decreases in compensated absences are not reported for budgetary purposes, but are presented as revenues or expenditures on a GAAP basis.
- Depreciation is not budgeted as an expense in budgetary accounting.
- Capital outlays are an expenditure in budgetary accounting and an asset in GAAP.
- Certain debt service principal and interest payments are accounted for as expenditures in the General Fund on a budgetary basis, but are reported as expenses in the Debt Service Fund on the GAAP basis.

All actual amounts in the budget document are shown on a budgetary basis to facilitate meaningful comparisons.



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.fh.az.gov (<http://www.fh.az.gov>) for more Town information, historical budgets, and annual financial reports.

Financial Policies

[Resolution 2020-16](https://www.fh.az.gov/DocumentCenter/View/3109/Financial-Policies-PDF) (<https://www.fh.az.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 2015-31](https://www.fh.az.gov/DocumentCenter/View/1527/Capital-Asset-Policy-PDF) (<https://www.fh.az.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.fh.az.gov/DocumentCenter/View/1532/Procurement-Policy-PDF) (<https://www.fh.az.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.fh.az.gov/DocumentCenter/View/1531/Grant-Administration-Policy-PDF) (<https://www.fh.az.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.fh.az.gov/DocumentCenter/View/1529/Issuance-and-Post-Issuance-Compliance-PDF) (<https://www.fh.az.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 seven 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: John Craft Vice Chair: Patrick Garman

Chad Bernick, Gerard Bisceglia, Mary Edman

Bernie Hoenle, Cynthia Magazine

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 webpage 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 lifecycle 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 buildouts 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 [here](#).



BUDGET SUMMARY



Budget Message

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 95% 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.

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 for the year.

At fiscal year-end, once the annual financials have been audited by an outside governmental accounting firm, the Town transfers any excess unassigned General Fund balance to the Capital Project Fund. Excess fund balance is determined by Council-approved financial policies. In general, the ending unassigned fund balance is first committed to funding the Stabilization Fund, then setting aside unassigned fund balance, funding suggested interfund transfers, with the remaining balance transferred to the Capital Project 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 ongoing effects of the pandemic recovery, the potential of continued fiscal stimulus received from the Federal and State governments, the effects of monetary policies on consumer demand, and the anticipated effects of travel restrictions on seasonal residents and tourism. 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. As required by Arizona Statute, the Town maintained a balanced General Fund budget.

The overall adopted budget for FY 2022-23 increased by \$7.0M to <2023_all_funds_expenditures>, which includes <2023_general_fund_expenditures> for the General Fund. The General Fund is the primary fund for most Town operations. Not including the <2023_general_fund_non_departmental> budgeted as contingency, which is necessary to maintain a balanced General Fund budget, the operating budget for the Town increased by \$700K. This budget also includes appropriations for thirteen other funds incorporating additional personnel, capital projects, special projects, and operating programs. An additional \$5.0M in contingency was added to the Special Revenue Fund in anticipation of possible infrastructure grants becoming available during the fiscal year.

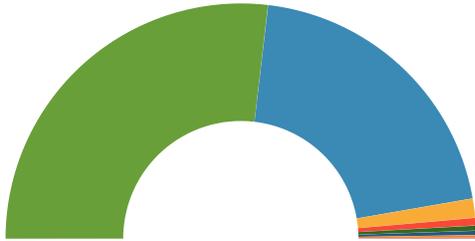
Long-term financial plans for the Town use similar approaches to develop both five-year revenue and five-year expenditure forecasts. Capital Improvement Projects are included with the expected expenditure amounts. Since the Town relies heavily on revenue generated from sales within the Town and intergovernmental 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 financials, the Town maintains transparency of all of its financial activities. All interested parties may view the Town's budgets and audited financials at the Town's public website [🔗](#).



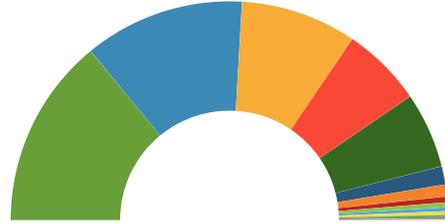
Budget Summary

Total Revenues by Type



- Intergovernmental Revenue (Budgeted)\$22,839,452
- Taxes (Budgeted)\$17,374,552
- Licenses & Permits (Budgeted)\$1,123,980
- Charges For Services (Budgeted)\$443,475
- Leases & Rents (Budgeted)\$299,872
- Fines & Forfeitures (Budgeted)\$254,000
- Other (Budgeted)\$136,265
- Investment Earnings (Budgeted)\$55,692

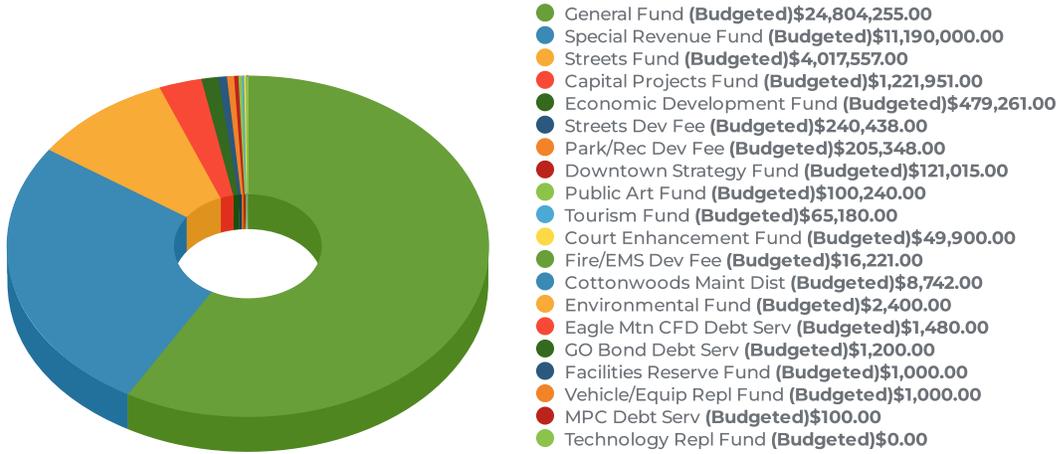
Total Expenditures by Type



- Contractual Services (Budgeted)\$12,978,053
- Contingency (Budgeted)\$10,942,809
- Capital Expenditures (Budgeted)\$7,897,700
- Maintenance & Repair (Budgeted)\$5,508,855
- Wages (Budgeted)\$5,170,979
- Benefits (Budgeted)\$1,256,085
- Utilities (Budgeted)\$802,609
- Internal Service (Budgeted)\$394,324
- Supplies (Budgeted)\$339,181
- Equipment/Improvement (Budgeted)\$269,060
- Employment Taxes (Budgeted)\$249,502
- Meetings & Training (Budgeted)\$143,738
- Dues & Memberships (Budgeted)\$121,041
- Damages/Vandalism (Budgeted)\$53,000
- Debt Service (Budgeted)\$15,550

Town-Wide Revenues - All Funds

Revenues by Fund



Town-Wide Revenues - All Funds

Description	FY22-23 Adopted Budget Summary of Revenues			
	FY19-20	FY20-21	FY21-22	FY22-23
	Actual	Actual	Adopted Budget	Adopted Budget
General Fund				
Sales Tax-Local	\$ 10,775,505	\$ 13,042,381	\$ 13,826,923	\$ 14,426,223
Franchise Fees	434,896	426,260	434,896	325,000
Liquor License Fees	4,200	500	2,000	500
Business License	128,565	83,459	115,464	116,619
Building Permit	199,573	327,254	395,923	408,398
Sign Permits	4,985	9,200	3,350	3,350
Planning & Zoning Fees	8,370	4,356	16,185	16,095
Landscape Permits	18,901	23,099	16,800	16,800
Encroachment Permits	71,075	132,522	35,000	35,000
Variances	3,315	3,610	4,300	4,300
Subdivision Fees	99,450	30,298	52,250	52,250
Special Event Permit	9,650	5,550	8,750	8,500
Engineering Fees	5,600	10,100	5,900	5,900
Plan Review	147,866	196,185	275,699	96,750
Inspection Fees	13,653	27,371	17,000	17,000
Alcohol Permits	165	150	630	630
Third Party Revenues	-	-	-	-
Rental Fees	154,519	143,219	154,889	165,793
Non-Taxable Rental	7,608	1	7,301	7,301
Cell Tower Lease	124,264	121,400	120,189	126,778
Sales Tax-State	2,582,751	2,989,554	2,958,864	3,409,475
Income Tax-State	3,231,181	3,601,432	3,288,000	4,597,467
Vehicle License Tax	318,252	358,859	350,592	338,350
Fire Insurance Premium Tax	46,623	45,703	47,560	48,036
Program Fees	180,139	83,583	234,475	243,475
Sponsorships	4,874	7,389	37,200	50,500
Donations	38,687	5,340	11,345	10,345
Reimbursements/Refunds	36,336	57,233	1,260	1,260
Auction/Recycle Proceeds	1,802	531	640	500
Restitution/Ins Proceeds	178,799	172,984	200	200
Miscellaneous Revenue	7,508	7,063	5,535	5,535
Taxable Sales	9,795	7,579	33,925	33,925
Convenience Fees	3,108	2,751	2,250	3,000
Court Fines/Fees	256,153	210,882	189,000	205,000
Abatements	-	-	-	-
Interest Income	210,815	28,572	24,000	24,000
Internal Service Charges	-	-	-	-
Total General Fund	<u>19,318,983</u>	<u>22,166,370</u>	<u>22,678,295</u>	<u>24,804,255</u>
Total General Fund	<u>\$ 19,318,983</u>	<u>\$ 22,166,370</u>	<u>\$ 22,678,295</u>	<u>\$ 24,804,255</u>
Special Revenue Funds				
Sales Tax-Local	\$ 961,250	\$ 1,079,813	\$ 1,145,328	\$ 1,197,552
Vehicle License Tax	742,588	837,338	818,040	789,485
Highway User Tax	1,830,157	1,747,200	1,676,376	1,889,520
In-Lieu Fees	3,841	7,077	200,000	100,000
Adopt-A Street Fee	-	-	-	-
Reimbursements/Refunds	8	-	-	-
Auction/Recycle Proceeds	1,692	752	1,000	1,000
Restitution/Ins Proceeds	13,801	1,708	30,000	30,000
Interest Income	45,419	734	24,000	10,000
Internal Service Charges	-	-	-	-
Total Streets Fund	<u>3,598,756</u>	<u>3,674,622</u>	<u>3,894,744</u>	<u>4,017,557</u>



Sales Tax-Local	96,125	107,981	114,528	119,755
Interest Income	<u>39,465</u>	<u>2,858</u>	<u>1,260</u>	<u>1,260</u>
Total Downtown Strategy Fund	<u>135,590</u>	<u>110,839</u>	<u>115,788</u>	<u>121,015</u>
Sales Tax-Local	384,500	431,925	458,136	479,021
Taxable Sales	8,673	6,892	-	-
Interest Income	<u>631</u>	<u>59</u>	<u>240</u>	<u>240</u>
Total Economic Development Fund	<u>393,804</u>	<u>438,876</u>	<u>458,376</u>	<u>479,261</u>
Grants	36,244	17,653	32,905	25,000
Prop 202/Gaming Rev	40,000	30,000	40,000	40,000
Miscellaneous Revenue	-	-	-	-
Taxable Sales	18	1,337	-	-
Interest Income	<u>1,090</u>	<u>46</u>	<u>180</u>	<u>180</u>
Total Tourism Fund	<u>77,352</u>	<u>49,036</u>	<u>73,085</u>	<u>65,180</u>
Grants	-	98,589	977,095	11,000,000
Federal Stimulus Funds	-	2,893,126	3,006,550	-
LTA II	-	-	65,000	65,000
Prop 202/Gaming Rev	<u>77,500</u>	<u>15,000</u>	<u>125,000</u>	<u>125,000</u>
Total Special Revenue Fund	<u>77,500</u>	<u>3,006,715</u>	<u>4,173,645</u>	<u>11,190,000</u>
In-Lieu Fees	38,967	-	100,000	100,000
Interest Income	<u>1,696</u>	<u>56</u>	<u>240</u>	<u>240</u>
Total Public Art Fund	<u>40,663</u>	<u>56</u>	<u>100,240</u>	<u>100,240</u>
Grants	-	-	-	-
CCEF Revenue	23,066	25,681	46,500	46,500
JCEF Revenue	2,485	2,628	2,500	2,500
Interest Income	<u>909</u>	<u>169</u>	<u>900</u>	<u>900</u>
Total Court Enhancement Fund	<u>26,460</u>	<u>28,478</u>	<u>49,900</u>	<u>49,900</u>
Environmental Fee	17,575	40,330	-	-
Convenience Fees	-	-	-	-
Interest Income	<u>11,137</u>	<u>260</u>	<u>2,400</u>	<u>2,400</u>
Total Environmental Fund	<u>28,712</u>	<u>40,590</u>	<u>2,400</u>	<u>2,400</u>
Property Tax-Cy	6,701	6,468	6,381	8,670
Interest Income	<u>273</u>	<u>13</u>	<u>72</u>	<u>72</u>
Total Cottonwoods Maint District	<u>6,974</u>	<u>6,481</u>	<u>6,453</u>	<u>8,742</u>
Total Special Revenue Funds	<u>\$ 4,385,811</u>	<u>\$ 7,355,693</u>	<u>\$ 8,874,631</u>	<u>\$ 16,034,295</u>
Debt Service Funds				
Property Tax-Cy	\$ 1,665,453	\$ 26,014	\$ -	\$ -
Interest Income	<u>7,063</u>	<u>59</u>	<u>1,200</u>	<u>1,200</u>
Total Gen Oblig Bond Debt Service	<u>1,672,516</u>	<u>26,073</u>	<u>1,200</u>	<u>1,200</u>
Property Tax-Cy	414,614	394,904	-	1,380
Interest Income	<u>1,736</u>	<u>39</u>	<u>240</u>	<u>100</u>
Total Eagle Mtn CFD Debt Service	<u>416,350</u>	<u>394,943</u>	<u>240</u>	<u>1,480</u>
Interest Income	<u>1,866</u>	-	<u>840</u>	<u>100</u>
Total Munic Prop Corp Debt Service	<u>1,866</u>	-	<u>840</u>	<u>100</u>
Total Debt Service Funds	<u>\$ 2,090,732</u>	<u>\$ 421,016</u>	<u>\$ 2,280</u>	<u>\$ 2,780</u>
Capital Projects Funds				
Sales Tax-Local	\$ 955,010	\$ 995,192	\$ 1,117,416	\$ 1,141,951
Grants	15,000	78,995	472,344	70,000

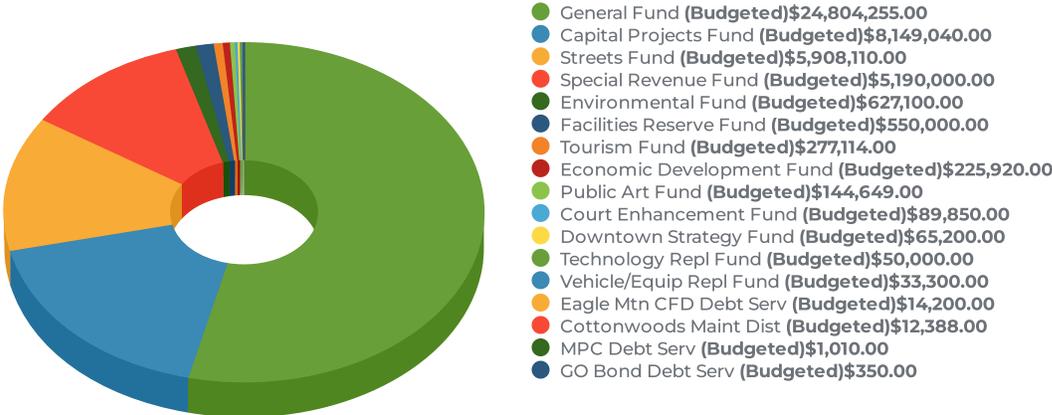


Reimbursements/Refunds	-	-	-	-
Auction/Recycle Proceeds	418,585	-	-	-
Interest Income	<u>171,431</u>	<u>14,790</u>	<u>19,200</u>	<u>10,000</u>
Total Capital Projects Fund	<u>1,560,026</u>	<u>1,088,977</u>	<u>1,608,960</u>	<u>1,221,951</u>
Development Fees	20,315	63,248	23,623	15,221
Interest Income	<u>3,806</u>	<u>139</u>	<u>2,400</u>	<u>1,000</u>
Total Fire/Emergency Dev Fee	<u>24,121</u>	<u>63,387</u>	<u>26,023</u>	<u>16,221</u>
Development Fees	3,870	77,867	331,074	239,438
Interest Income	-	7	-	1,000
Total Streets Fee	<u>3,870</u>	<u>77,874</u>	<u>331,074</u>	<u>240,438</u>
Development Fees	78,604	257,342	336,517	204,348
Interest Income	<u>10,038</u>	<u>362</u>	<u>4,800</u>	<u>1,000</u>
Total Park/Rec Dev Fee	<u>88,642</u>	<u>257,704</u>	<u>341,317</u>	<u>205,348</u>
Total Capital Projects Funds	<u>\$ 1,676,659</u>	<u>\$ 1,487,942</u>	<u>\$ 2,307,374</u>	<u>\$ 1,683,958</u>
Internal Service Funds				
Donations	10,000	14,000	-	-
Interest Income	<u>22,495</u>	<u>679</u>	<u>7,200</u>	<u>1,000</u>
Total Facilities Replacement Fund	<u>32,495</u>	<u>14,679</u>	<u>7,200</u>	<u>1,000</u>
Internal Service Charges	-	65,000	65,000	65,000
Total Internal Service Fund	-	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>
Auction/Recycle Proceeds	72,125	11,325	-	-
Interest Income	16,112	422	2,400	1,000
Vehicle Replacement Charges	<u>288,573</u>	<u>567,147</u>	<u>325,554</u>	<u>331,596</u>
Total Vehicle/Equip Repl Fund	<u>376,810</u>	<u>578,894</u>	<u>327,954</u>	<u>332,596</u>
Total Internal Service Funds	<u>\$ 409,305</u>	<u>\$ 658,573</u>	<u>\$ 400,154</u>	<u>\$ 398,596</u>
Total Revenues	<u>\$ 27,881,490</u>	<u>\$ 32,089,594</u>	<u>\$ 34,262,734</u>	<u>\$ 42,923,884</u>



Town-Wide Expenditures - All Funds

Expenditures by Fund



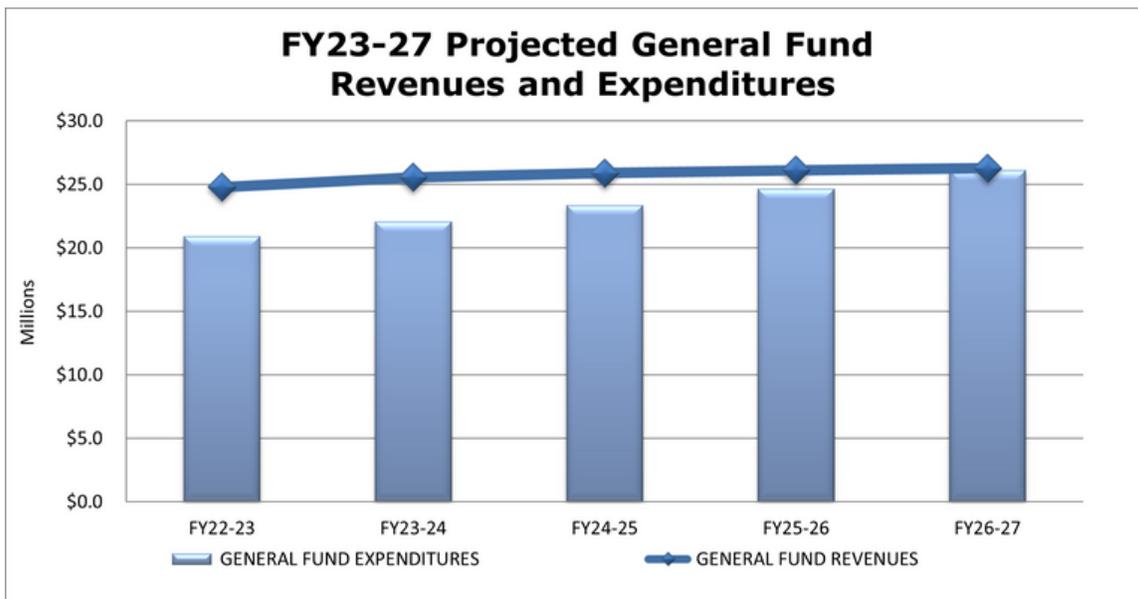
Town-Wide Expenditures - All Funds

FY22-23 Adopted Budget Summary of Expenditures				
Fund/Department	FY19-20 <u>Actual</u>	FY20-21 <u>Actual</u>	FY21-22 <u>Adopted Budget</u>	FY22-23 <u>Adopted Budget</u>
General Fund				
Mayor & Council	\$ 74,752	\$ 50,769	\$ 74,929	\$ 76,619
Administration	1,981,469	2,083,449	2,480,584	2,672,360
General Government	516,221	753,253	4,622,841	5,141,607
Municipal Court	367,131	389,676	428,144	446,749
Public Works	966,706	1,099,445	1,251,936	1,497,800
Development Services	807,489	964,713	1,183,416	1,359,678
Community Services	2,454,154	2,575,386	3,195,572	3,695,572
Fire & Emergency Medical	4,002,802	3,092,450	4,286,584	4,457,834
Law Enforcement	<u>4,731,985</u>	<u>3,352,889</u>	<u>5,154,300</u>	<u>5,456,036</u>
Total General Fund	<u>15,902,709</u>	<u>14,362,030</u>	<u>22,678,306</u>	<u>24,804,255</u>
Total General Fund	<u>\$ 15,902,709</u>	<u>\$ 14,362,030</u>	<u>\$ 22,678,306</u>	<u>\$ 24,804,255</u>
Special Revenue Funds				
Public Works	<u>\$ 4,277,691</u>	<u>\$ 4,419,313</u>	<u>\$ 5,846,570</u>	<u>\$ 5,908,110</u>
Total Streets (HURF) Fund	<u>4,277,691</u>	<u>4,419,313</u>	<u>5,846,570</u>	<u>5,908,110</u>
Administration	<u>38,474</u>	<u>99,565</u>	<u>40,200</u>	<u>65,200</u>
Total Downtown Strategy Fund	<u>38,474</u>	<u>99,565</u>	<u>40,200</u>	<u>65,200</u>
Administration	<u>223,137</u>	<u>227,482</u>	<u>244,499</u>	<u>225,920</u>
Total Economic Development Fund	<u>223,137</u>	<u>227,482</u>	<u>244,499</u>	<u>225,920</u>
Administration	<u>235,302</u>	<u>233,272</u>	<u>210,895</u>	<u>277,114</u>
Total Tourism Fund	<u>235,302</u>	<u>233,272</u>	<u>210,895</u>	<u>277,114</u>
Administration	<u>210,222</u>	<u>2,982,275</u>	<u>2,055,981</u>	<u>5,190,000</u>
Total Special Revenue Fund	<u>210,222</u>	<u>2,982,275</u>	<u>2,055,981</u>	<u>5,190,000</u>
Community Services	<u>29,272</u>	<u>71,712</u>	<u>144,649</u>	<u>144,649</u>
Total Public Art Fund	<u>29,272</u>	<u>71,712</u>	<u>144,649</u>	<u>144,649</u>
Municipal Court	<u>1,578</u>	<u>35,052</u>	<u>78,800</u>	<u>89,850</u>
Total Court Enhancement Fund	<u>1,578</u>	<u>35,052</u>	<u>78,800</u>	<u>89,850</u>
Public Works	<u>487,790</u>	<u>440,666</u>	<u>627,083</u>	<u>627,100</u>
Total Environmental Fund	<u>487,790</u>	<u>440,666</u>	<u>627,083</u>	<u>627,100</u>
Administration	<u>4,664</u>	<u>4,898</u>	<u>17,131</u>	<u>12,388</u>
Total Cottonwoods Maint District	<u>4,664</u>	<u>4,898</u>	<u>17,131</u>	<u>12,388</u>
Total Special Revenue Funds	<u>\$ 5,508,130</u>	<u>\$ 8,514,235</u>	<u>\$ 9,265,808</u>	<u>\$ 12,540,331</u>
Debt Service Funds				
Administration	<u>\$1,664,300</u>	<u>\$ -</u>	<u>\$ 350</u>	<u>\$ 350</u>
Total Gen Oblig Debt Service	<u>1,664,300</u>	<u>-</u>	<u>350</u>	<u>350</u>
Administration	<u>409,129</u>	<u>407,044</u>	<u>1,000</u>	<u>14,200</u>
Total Eagle Mtn CFD Debt Service	<u>409,129</u>	<u>407,044</u>	<u>1,000</u>	<u>14,200</u>
Administration	<u>305,870</u>	<u>510</u>	<u>1,010</u>	<u>1,010</u>
Total Munic Prop Corp Debt Service	<u>305,870</u>	<u>510</u>	<u>1,010</u>	<u>1,010</u>



Total Debt Service Funds	\$ 2,379,299	\$ 407,554	\$ 2,360	\$ 15,560
Capital Projects Funds				
Administration	\$ 2,294	\$ 3,293	\$ 299,000	\$ 460,640
Public Works	1,204,078	3,951,399	3,589,000	4,870,600
Community Services	431,811	562,895	2,285,000	2,817,800
Fire & Emergency Medical	-	-	-	-
Total Capital Projects Fund	1,638,183	4,517,587	6,173,000	8,149,040
Fire & Emergency Medical	1,723	-	-	-
Total Fire/Emergency Dev Fee	1,723	-	-	-
Public Works	-	-	-	-
Total Streets Dev Fee	-	-	-	-
Community Services	7,471	40,000	-	-
Total Park/Rec Dev Fee	7,471	40,000	-	-
Community Services	-	-	-	-
Total Open Space Dev Fee	-	-	-	-
Total Capital Projects Funds	\$ 1,647,377	\$ 4,557,587	\$ 6,173,000	\$ 8,149,040
Internal Service Funds				
Public Works	411,006	434,166	848,638	550,000
Total Facilities Reserve Fund	411,006	434,166	848,638	550,000
Administration	-	19,224	50,000	50,000
Total Technology Replacement Fund	-	19,224	50,000	50,000
General Government	603,077	53,525	56,000	33,300
Public Works	296,110	-	-	-
Total Vehicle/Equip Repl Fund	899,187	53,525	56,000	33,300
Total Internal Service Funds	\$ 1,310,193	\$ 506,915	\$ 954,638	\$ 633,300
Total Expenditures	\$ 26,747,708	\$ 28,348,321	\$ 39,074,112	\$ 46,142,486

Five-Year General Fund Projection



Recommended 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.



On-Going Non-Personnel Supplements

On-Going

Request Title	Department	FY2023 Cost	Town Manager	
			Recommended	Offset
Increase Arizona Business Advisors Contract	Administration	\$ 15,000	\$ 15,000	\$ (15,000)
Safety and Sanitizing Operating Supplies	Comm Ctr Operations	5,000	5,000	0
Senior Space Software Annual Subscription	Community Services	3,500	3,500	0
Holiday Lighting	Community Services	15,000	15,000	(15,000)
Season's Celebration 2022 Event Supplement:	Community Services	2,500	2,500	0
Add'l Features for Courtroom Audio/Visual Upgrade	Court Operations	2,050	2,050	(2,050)
Court Security	Court Operations	21,000	21,000	(21,000)
Tourism Digital Passport Program	Economic Dev	15,000	0	0
Business Retention & Expansion CRM Software	Economic Dev	\$ 8,000	\$ 8,000	0
Microsoft 365 Subscription	Information Tech	20,000	20,000	0
ChatBot Citizen Communications online tool	Public Information	4,500	0	0
See Click Fix - Service Request & Work Order Mgt	Public Information	22,250	22,250	0
Janitorial Services Budget Supplement	Public Works	32,000	32,000	0
Facility Maintenance Base Budget Increase	Public Works	75,000	50,000	0
Biz Hub Facilities	Public Works	75,000	75,000	0
Youth and Sport Program Marketing	Recreation	1,000	1,000	0
Teen Events	Recreation	2,500	2,500	0
Sport Events at Golden Eagle Park	Recreation	3,800	3,800	(1,000)
Mayor's Youth Council - Conference/Team Building	Recreation	2,000	2,000	0
Recreation Scholarship Fund	Recreation	5,000	5,000	0
Advertisement and Marketing	Recreation	1,000	1,000	0
Roll in the Glow	Recreation	5,000	2,500	0
Concerts on the Avenue (Fall & Spring)	Recreation	7,000	7,000	(6,000)
Music Fest (Contingency if grant not received)	Recreation	37,000	37,000	(37,000)
Fourth at the Fountain	Recreation	15,000	15,000	0
Irish Fountain Fest	Recreation	3,000	3,000	0
Spooky Blast	Recreation	3,400	3,500	(2,500)
Turkey Trot	Recreation	3,260	3,000	(3,260)
Eggstravaganza	Recreation	2,485	2,500	(1,500)
Back to School Bash	Recreation	6,300	6,000	(2,500)
Contracted Instructors Background Check	Recreation	500	500	0
		\$ 414,045	\$ 366,600	(106,810)
				\$ 259,790



One-Time Non-Personnel Supplements

One-Times

Request Title	Department	FY2023 Cost	Town Manager	
			Recommended	Offset
Chair Replacement	Comm Ctr Operations	\$ 65,000	\$ 65,000	\$ 0
Comm Center- High Top Tables and Cart	Comm Ctr Operations	2,500	2,500	0
AV Equipment for the Classrooms	Comm Ctr Operations	92,000	80,000	0
Contracted Inspections (Non-Reimbursed)	Development Services	100,000	100,000	0
Tourism Website Update	Economic Dev	16,000	16,000	0
Short & Long-Term Rental Compliance Software	Economic Dev	12,000	12,000	0
Streetlight Banner Signage	Economic Dev	10,000	10,000	10,000
Graphic Design and Printing for Econ Dev	Economic Dev	5,000	5,000	5,000
Special Events Command Trailer	Fire	165,000	0	0
Urban Response Utility Vehicle	Fire	46,000	35,000	0
Brush Truck Pump Skid	Fire	20,000	20,000	0
Turnout Dryer	Fire	5,700	5,700	0
SUPPLEMENT Fountain Park Utility Vehicle	Parks	25,000	25,000	0
SUPPLEMENT NRPA - Park staff	Parks	1,000	1,000	0
Audio-Visual production equipment	Public Information	3,000	3,000	0
Town Logo/Visual Rebranding	Public Information	20,000	20,000	0
Town Clerk Minutes	Town Clerk	18,000	18,000	0
2022 Primary/Special/General Elections	Town Clerk	13,000	13,000	0
		\$ 619,200	\$ 431,200	(15,000)
				\$ 416,200

Personnel Supplements

Personnel

Request Title	Department	FY2023 Cost	Town Manager	
			Recommended	Offset
Senior Services Activities Coordinator	Community Services	\$ 21,117	\$ 21,117	
Recreation Specialist - Part Time	Recreation	23,288	0	
Recreation Program Coordinator	Recreation	80,921	0	
Facilities Maintenance Technician	Public Works	82,203	82,203	
Building Safety Permit Technician	Development Services	26,218	26,218	
Code Enforcement Officer	Code Compliance	30,859	30,859	
Building Inspector	Building Safety	129,120	0	
IT Support Specialist to 3/4-Time	Information Tech	16,879	16,879	
Part Time Court Clerk - Two Positions	Court Operations	45,064	45,064	
		\$ 455,669	\$ 222,340	

Recommended Supplement Summary

Total On-Going:	\$ 259,790
Total One-Times:	416,200
Total Personnel:	222,340
Total All Recommendations:	\$ 898,330

FUND SUMMARIES



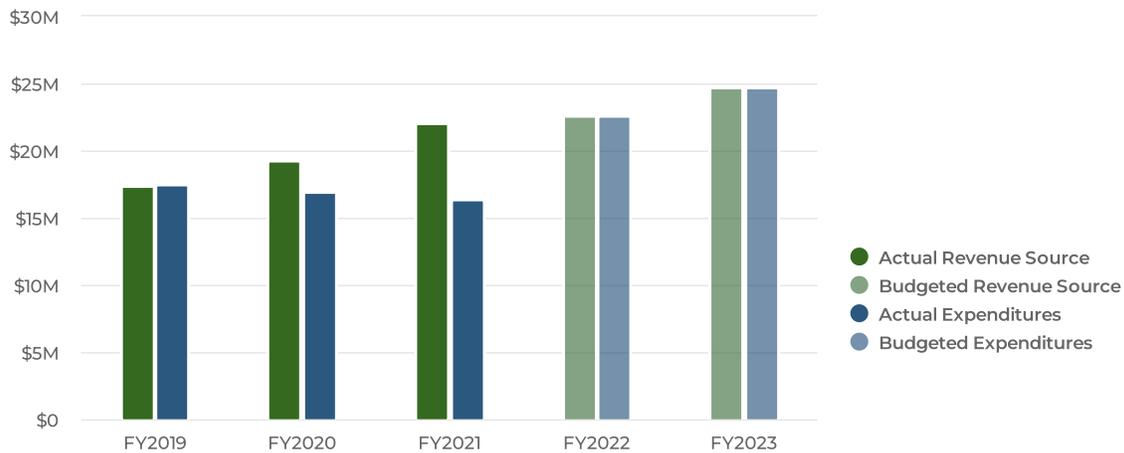


General Fund

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 \$24.8M of revenue in FY2023, which represents a 9.4% increase over the prior year. Budgeted expenditures are projected to increase by 9.4% or \$2.13M to \$24.8M in FY2023.



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.

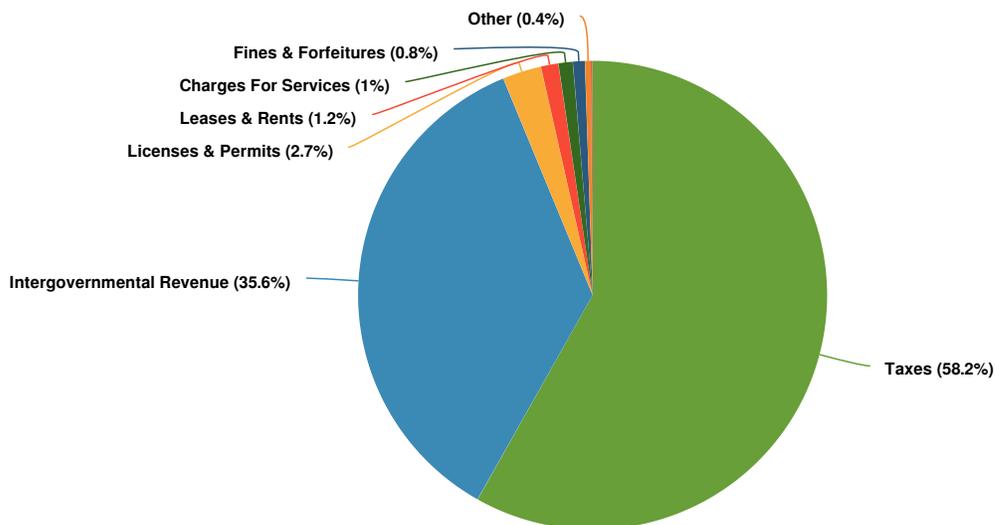
Since fiscal year 2020, the Town's General Fund has received more revenue than forecast and spent less than what was budgeted. Also in fiscal year 2020, the Town amended its Financial Policies (Res 2020-16 [🔗](#)) to clarify year-end reserve balances and prioritize maintaining those reserves over making 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%. 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.
- 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.

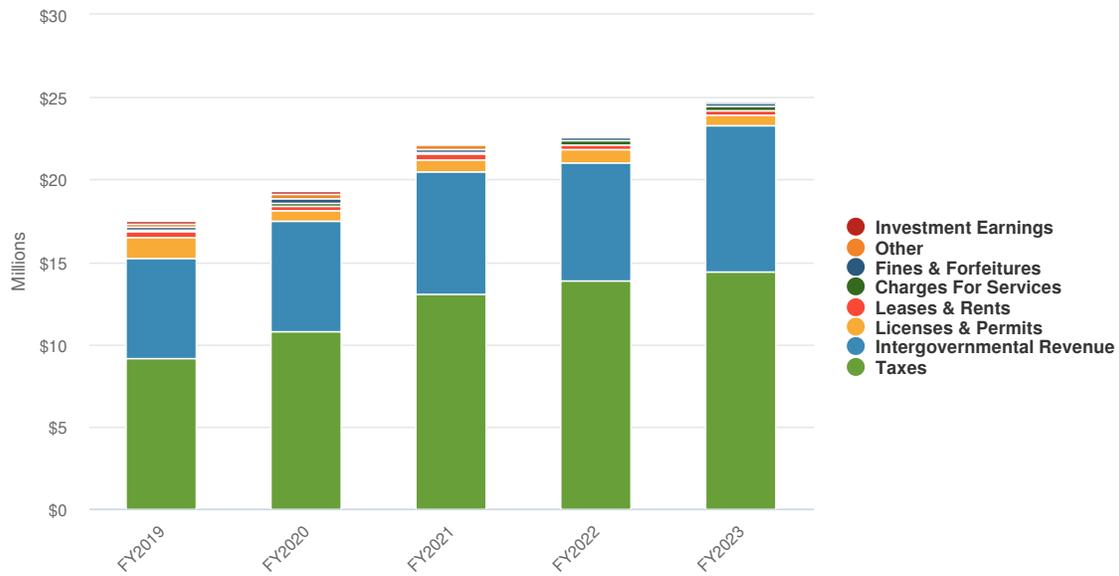
Budgeted Revenues by Source



- Revenues in the General Fund are expected to rise slightly for the coming fiscal year. Taxable sales have remained strong across multiple categories; however, hospitality and dining have strengthened considerably during the past fiscal year. This trend is expected to continue as travel and tourism continue to increase. The biggest threat to that assumption is inflation and its effects on disposable income.
- State-shared revenues will also increase, mostly due to timing of income tax receipts after the state granted filing extensions in 2020. Receipts that would have normally been received by the General Fund last fiscal year will be received in fiscal year 2023.
- The other categories of revenue are fairly consistent with the prior year.

Note: All FY22 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.

Budgeted and Historical 2023 Revenues by Source



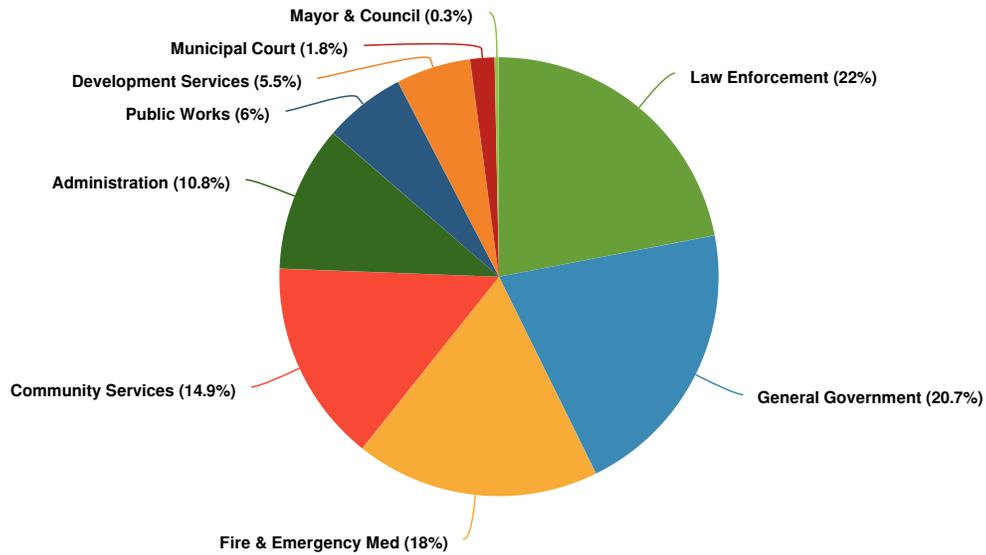
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes	\$9,198,866	\$10,775,505	\$13,042,381	\$13,826,923	\$14,426,223	4.3%
Intergovernmental Revenue	\$6,062,869	\$6,746,468	\$7,403,933	\$7,197,376	\$8,835,447	22.8%
Licenses & Permits	\$1,273,888	\$582,603	\$769,695	\$831,786	\$664,973	-20.1%
Leases & Rents	\$280,801	\$286,391	\$366,455	\$282,379	\$299,872	6.2%
Charges For Services	\$174,886	\$180,140	\$83,583	\$235,475	\$243,475	3.4%
Other	\$209,185	\$280,910	\$260,869	\$91,355	\$105,265	15.2%
Fines & Forfeitures	\$120,340	\$256,153	\$210,882	\$189,000	\$205,000	8.5%
Investment Earnings	\$136,572	\$210,815	\$24,849	\$24,000	\$24,000	0%
Total Revenue Source:	\$17,457,407	\$19,318,985	\$22,162,647	\$22,678,294	\$24,804,255	9.4%

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:

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

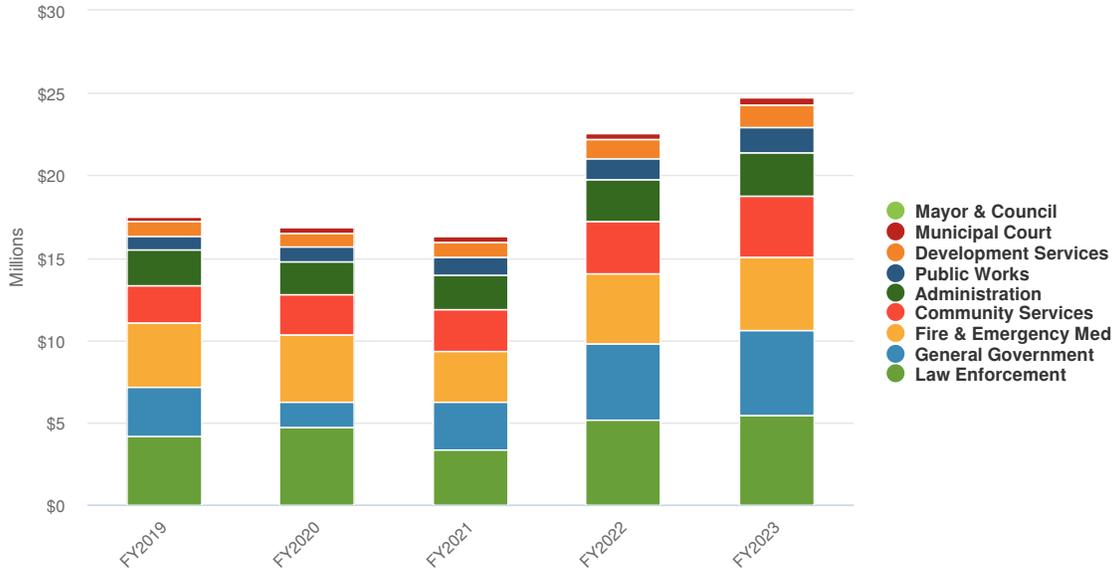
Budgeted Expenditures by Department



Note: The percentage shown above for the General Government Department includes \$4.4M 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 3% of the overall General Fund budget. Additionally, the proportion of other departments would increase when the contingency amount is removed.

Note: All FY22 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.

Budgeted and Historical Expenditures by Department



The following table contains historical amounts by department and the percentage change between fiscal year 2022 and fiscal year 2023. Individual departments with an increase over 10% is detailed as follows:

- o General Government:
 - First year of mandatory payments to the State of Arizona for Municipal Firefighters Cancer Fund and Department of Revenue
 - Increased contingency to balance General Fund
- o Public Works:
 - Added an additional FTE for Facilities Maintenance Technician
 - Increase to contractual services for increased janitorial costs
 - Base budget increase to offset increased prices for repairs and materials
- o Development Services:
 - Added 0.5 FTE for part-time Code Enforcement Officer
 - Added 0.5 FTE for Building Permit Technician
 - Increased contractual services for outside inspections (reimbursed by developer)
- o Community Services:
 - Added 0.5 FTE for Community Center Assistant
 - Increased Recreation operating budget for special events to compensate for increased costs
 - Increased Parks operating budget for landscaping to compensate for increased costs

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expenditures						
Mayor & Council	\$81,836	\$74,752	\$50,769	\$74,929	\$76,619	2.3%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Administration	\$2,156,946	\$1,981,469	\$2,044,524	\$2,480,580	\$2,672,360	7.7%
General Government	\$3,043,198	\$1,558,556	\$2,909,558	\$4,622,841	\$5,141,607	11.2%
Municipal Court	\$325,550	\$367,131	\$378,994	\$428,144	\$446,749	4.3%
Public Works	\$837,523	\$966,706	\$1,085,908	\$1,251,933	\$1,497,800	19.6%
Development Services	\$866,208	\$807,489	\$939,892	\$1,183,416	\$1,359,678	14.9%
Community Services	\$2,227,285	\$2,454,154	\$2,536,068	\$3,195,569	\$3,695,572	15.6%
Fire & Emergency Med	\$3,892,841	\$4,002,802	\$3,092,450	\$4,286,584	\$4,457,834	4%
Law Enforcement	\$4,153,699	\$4,731,985	\$3,352,889	\$5,154,300	\$5,456,036	5.9%
Total Expenditures:	\$17,585,085	\$16,945,043	\$16,391,051	\$22,678,296	\$24,804,255	9.4%

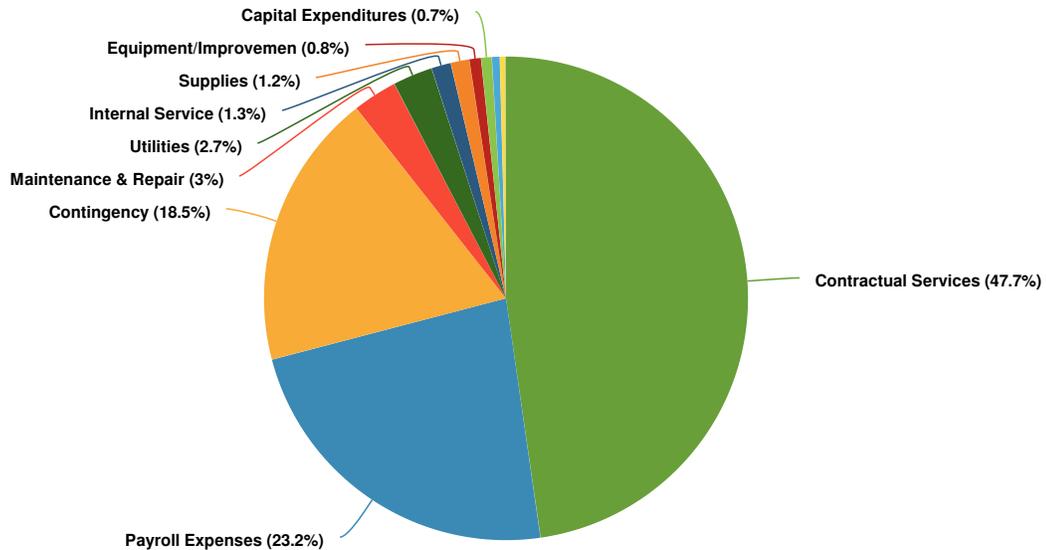


Expenditures by Expense Type

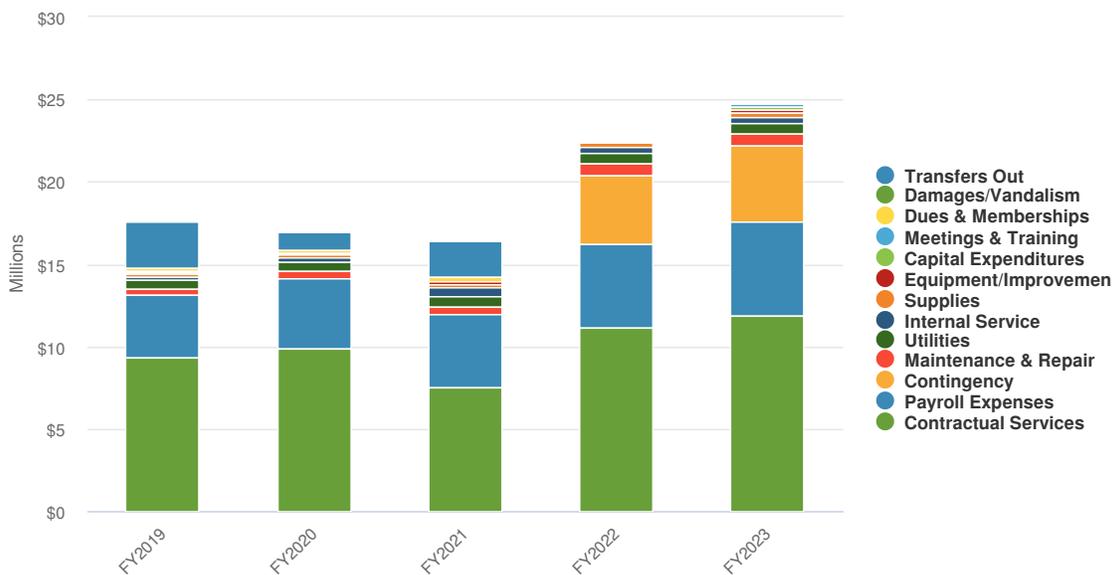
The following actions had an effect on all departments:

- The two largest contracts for the Town relate to public safety, Rural-Metro for fire and emergency medical services and Maricopa County Sheriff's Office for law enforcement. In addition, various other contracts have also increased, including landscaping and janitorial services.
- A 4% cost of living adjustment increased payroll expenses (except the Town Manager division)

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 2022 and fiscal year 2023. Individual categories with an increase over 10% is detailed as follows:

- o Payroll Expenses: 4% cost of living adjustment across all departments (except the Town Manager division)
- o Equipment/Improvements: Increase to Facilities Operations' base budget and purchase of new chairs for Community Center events
- o Contingency: Increase needed to balance the General Fund to forecasted revenues
- o Capital Expenditures: New audio/visual equipment for the Community Center, and new vehicles for Parks and Fire Department

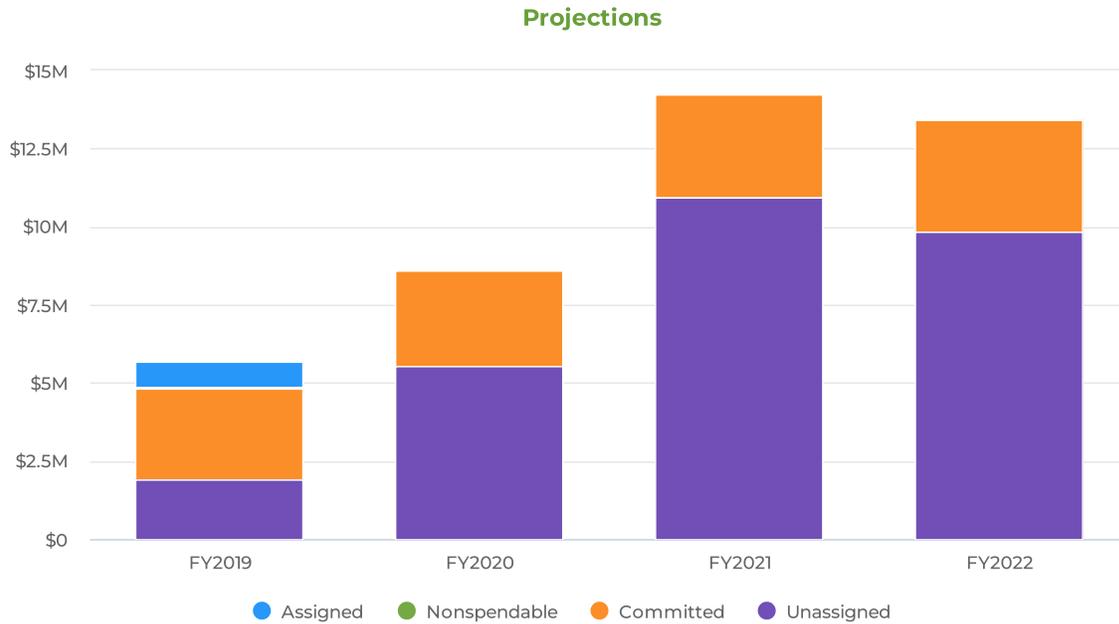
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Payroll Expenses	\$3,817,648	\$4,218,920	\$4,487,979	\$5,136,982	\$5,756,074	12.1%
Dues & Memberships	\$219,520	\$212,352	\$252,899	\$85,556	\$86,882	1.5%
Meetings & Training	\$63,227	\$37,045	\$12,457	\$120,586	\$131,118	8.7%
Maintenance & Repair	\$295,269	\$435,262	\$448,668	\$676,655	\$736,865	8.9%
Utilities	\$535,701	\$555,802	\$587,312	\$658,673	\$659,153	0.1%
Contractual Services	\$9,358,707	\$9,910,013	\$7,493,888	\$11,112,825	\$11,837,430	6.5%
Supplies	\$177,721	\$208,388	\$223,005	\$287,415	\$307,106	6.9%
Equipment/Improvement	\$72,308	\$77,511	\$134,515	\$48,810	\$196,510	302.6%
Damages/Vandalism	\$2,729	\$277	\$1,172	\$13,000	\$13,000	0%
Internal Service	\$235,212	\$247,138	\$563,818	\$324,132	\$324,148	0%
Transfers Out	\$2,779,767	\$1,042,335	\$2,156,305	\$0	\$0	0%
Contingency	\$4,220	\$0	\$0	\$4,163,662	\$4,579,969	10%
Capital Expenditures	\$23,058	\$0	\$29,034	\$50,000	\$176,000	252%
Total Expense Objects:	\$17,585,085	\$16,945,043	\$16,391,051	\$22,678,296	\$24,804,255	9.4%



Fund Balance

Fund balance is one indicator of the Town's financial health. Although the Town has maintained a Stability (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 Stability Fund and the Unassigned fund balance reserve are based on a rolling five-year average of General Fund revenues, each 20% of that average.

Note: The FY22 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.



Reduction of unassigned fund balance in the General Fund is due to increased expenditures, funding of the Stability Fund, and transfers to other governmental funds. The nonspendable fund balance increased from higher inventory levels of fuel and other consumables.

	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Unassigned	\$1,913,836	\$5,528,744	\$10,958,102	\$9,825,904	-10.3%
Assigned	\$842,294	\$0	\$0	\$0	0%
Committed	\$2,915,352	\$3,086,699	\$3,296,434	\$3,595,599	9.1%
Nonspendable	\$22,478	\$11,400	\$27,288	\$51,300	88%
Total Fund Balance:	\$5,693,960	\$8,626,843	\$14,281,824	\$13,472,803	-5.7%



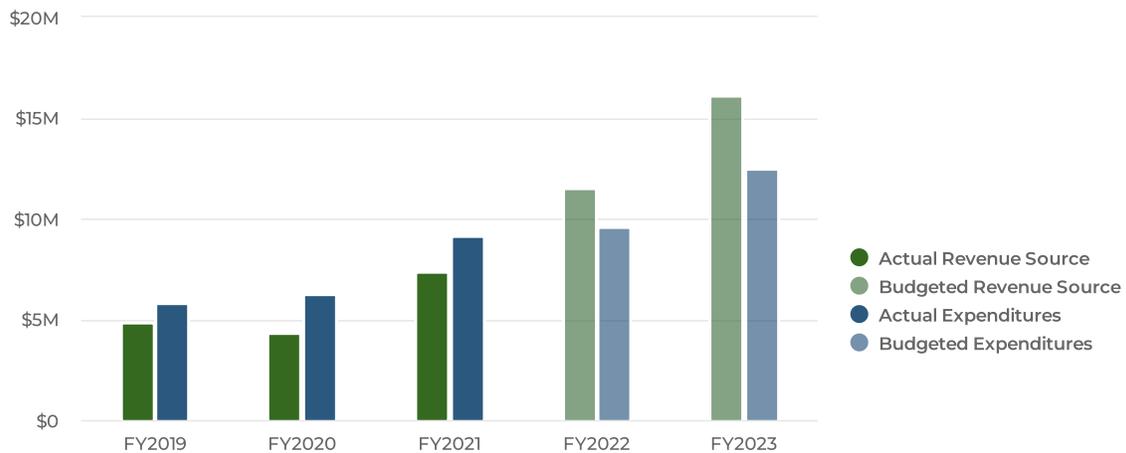
Special Revenue Funds

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 \$16.13M of revenue in FY2023, which represents a 39.9% increase over the prior year. Budgeted expenditures are projected to increase by 30.2% or \$2.91M to \$12.54M in FY2023.

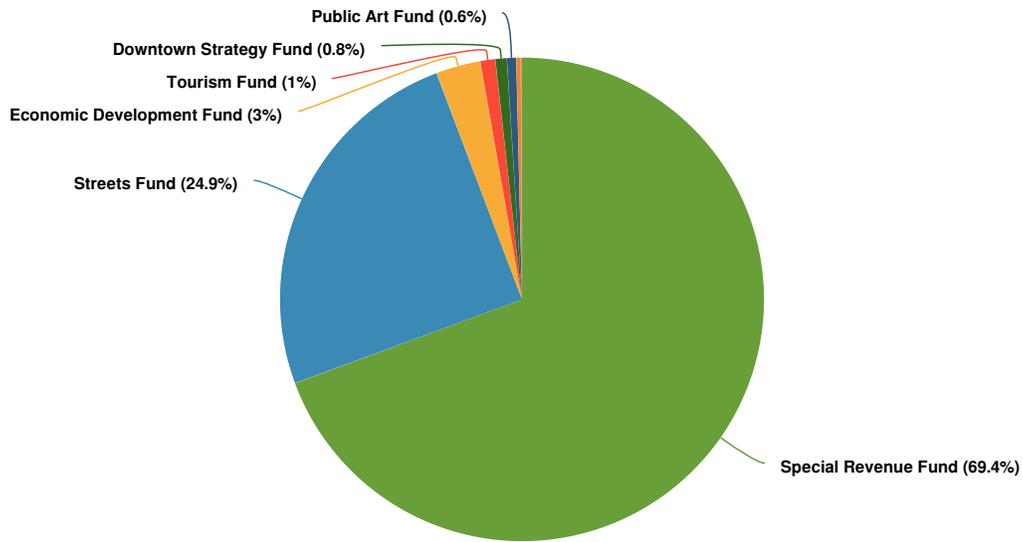


Note: The following pages provide summarized graphical information across all Special Revenue funds. Revenue and expenditure details are available in the Fund Summaries for each individual fund following this summary section.

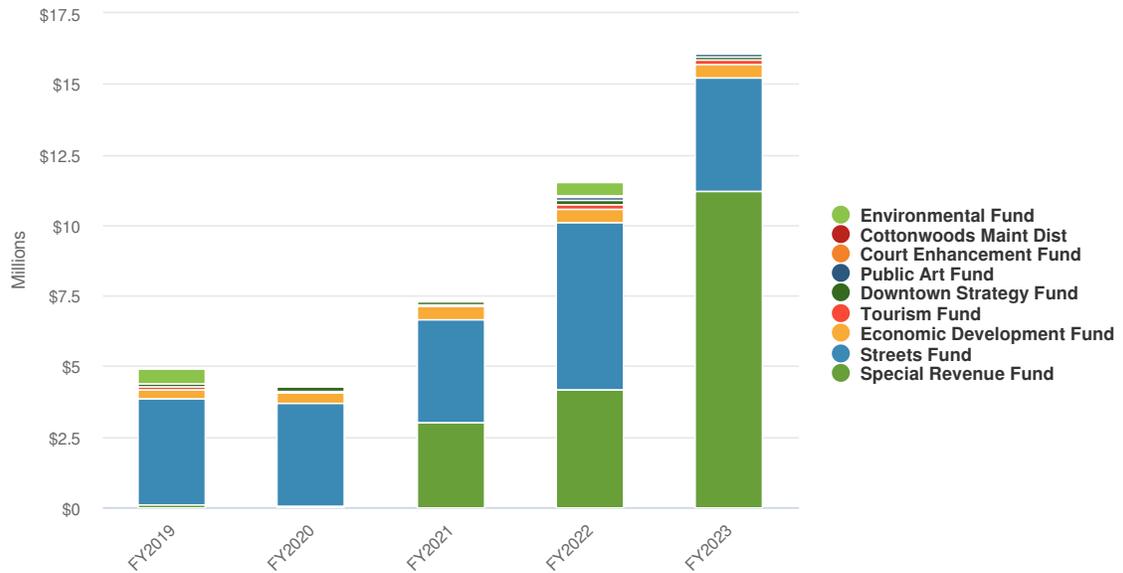


Revenue by Fund

2023 Revenue by Fund

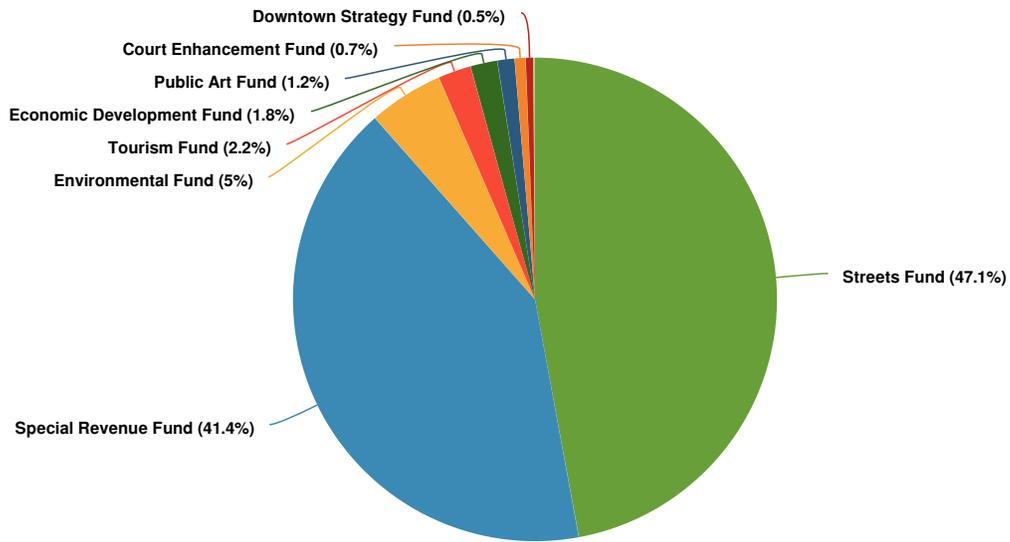


Budgeted and Historical 2023 Revenue by Fund

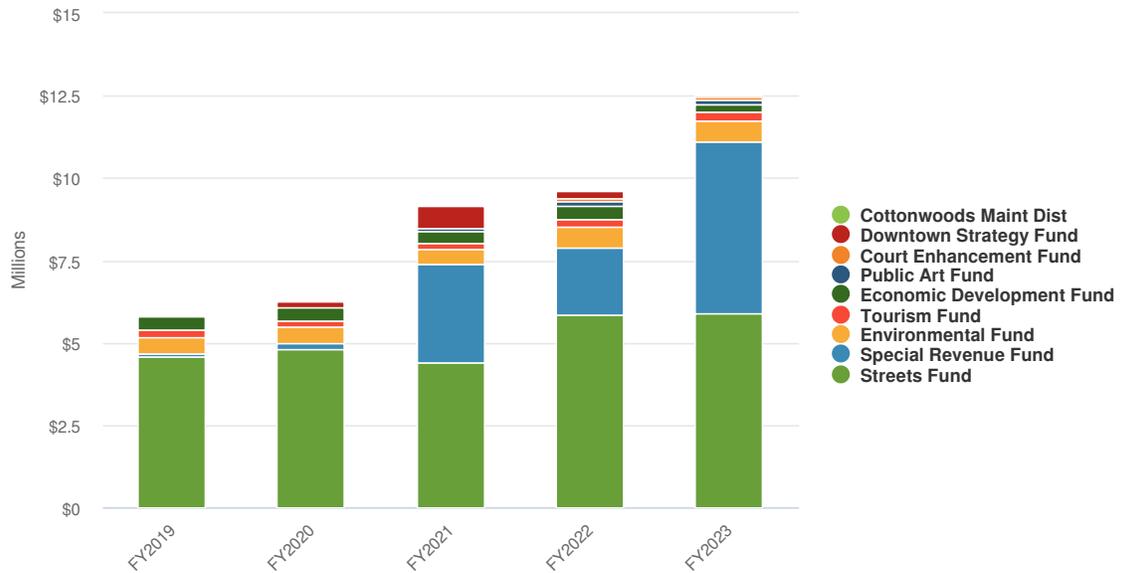


Expenditures by Fund

2023 Expenditures by Fund

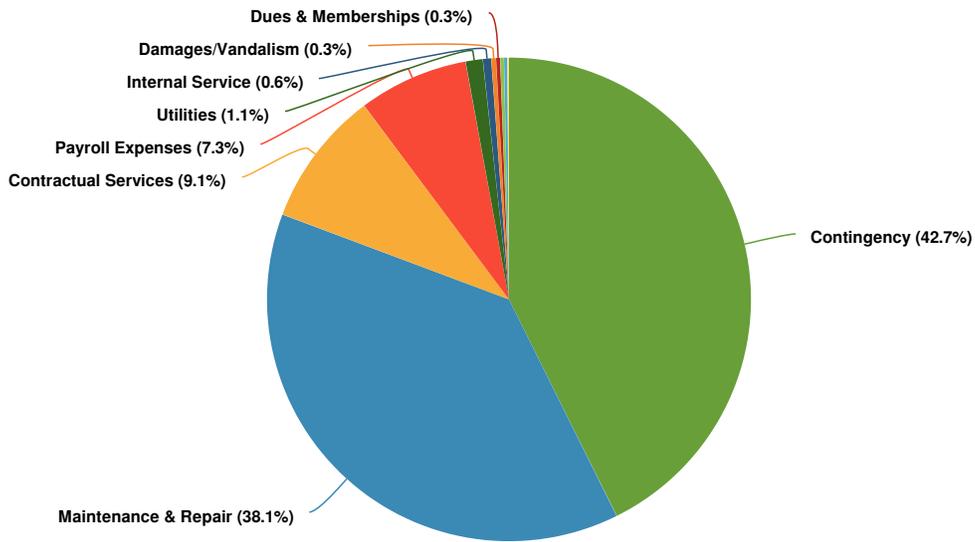


Budgeted and Historical Expenditures by Fund

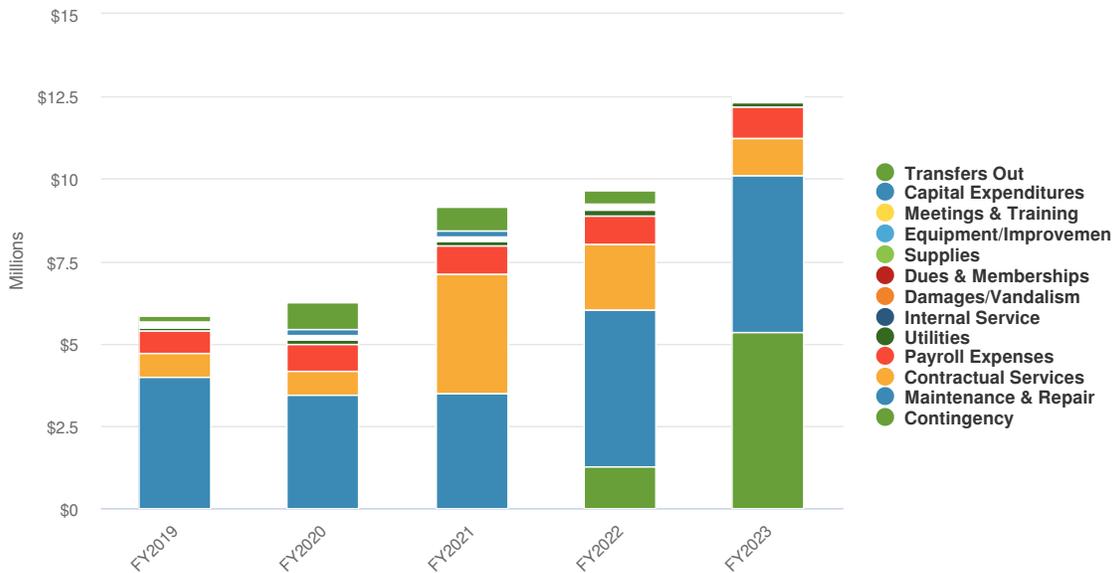


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Payroll Expenses	\$695,132	\$816,691	\$828,454	\$877,596	\$920,492	4.9%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Dues & Memberships	\$27,120	\$26,373	\$26,236	\$38,472	\$34,149	-11.2%
Meetings & Training	\$3,421	\$6,008	\$4,771	\$12,620	\$12,620	0%
Maintenance & Repair	\$3,995,822	\$3,458,435	\$3,490,268	\$4,771,584	\$4,771,990	0%
Utilities	\$95,038	\$126,219	\$131,994	\$143,458	\$143,456	0%
Contractual Services	\$709,374	\$728,579	\$3,639,758	\$1,976,695	\$1,137,823	-42.4%
Supplies	\$27,241	\$25,073	\$34,038	\$32,854	\$32,075	-2.4%
Equipment/Improvement	\$16,900	\$14,059	\$16,081	\$30,750	\$27,550	-10.4%
Damages/Vandalism	\$6,976	\$26,506	\$28,819	\$40,000	\$40,000	0%
Internal Service	\$33,601	\$42,165	\$68,548	\$69,341	\$70,176	1.2%
Transfers Out	\$166,407	\$829,059	\$738,791	\$366,051	\$0	-100%
Contingency	\$0	\$0	\$0	\$1,272,431	\$5,350,000	320.5%
Capital Expenditures	\$72,838	\$174,612	\$158,981	\$0	\$0	0%
Total Expense Objects:	\$5,849,871	\$6,273,778	\$9,166,741	\$9,631,852	\$12,540,331	30.2%

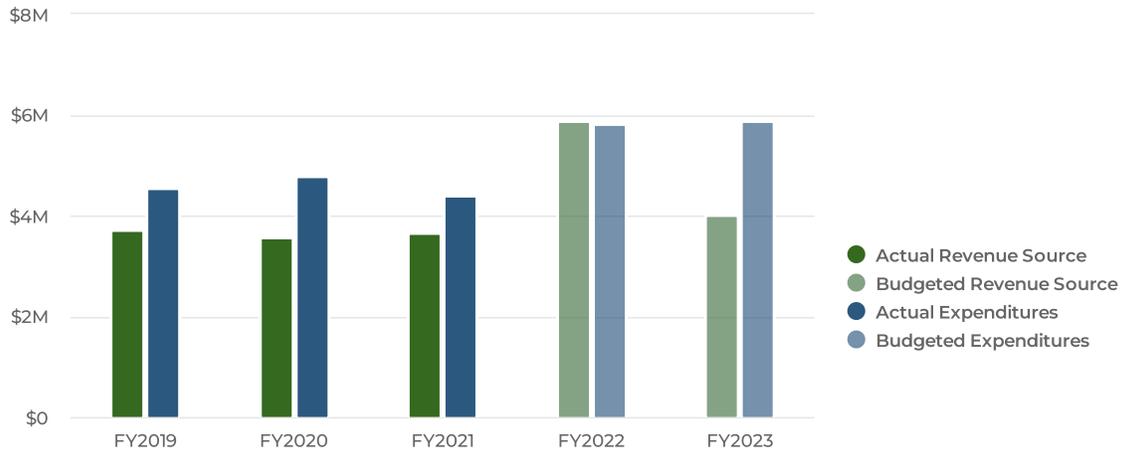


Streets Fund

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.

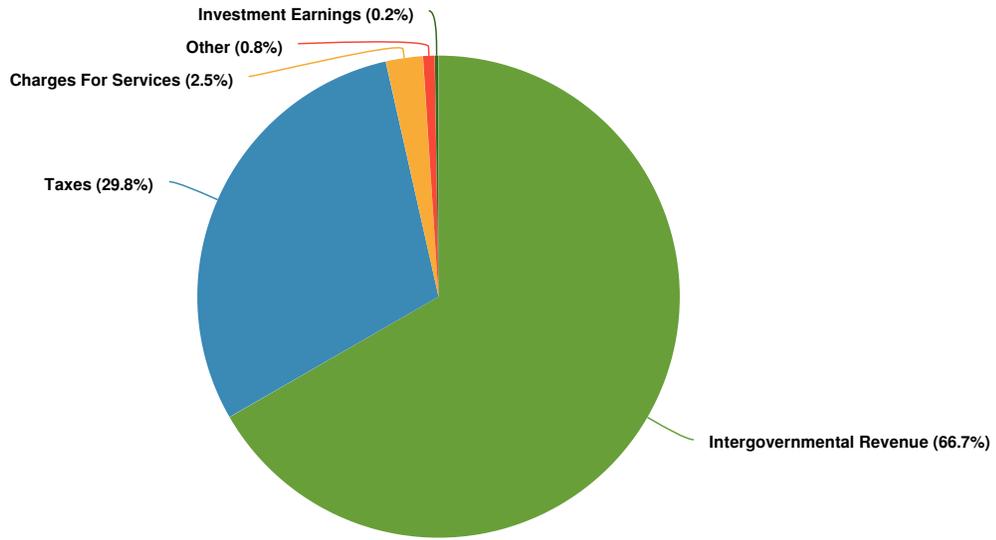
Summary

The Town of Fountain Hills is projecting \$4.02M of revenue in FY2023, which represents a 31.8% decrease over the prior year. Budgeted expenditures are projected to increase by 1.1% or \$61.54K to \$5.91M in FY2023.

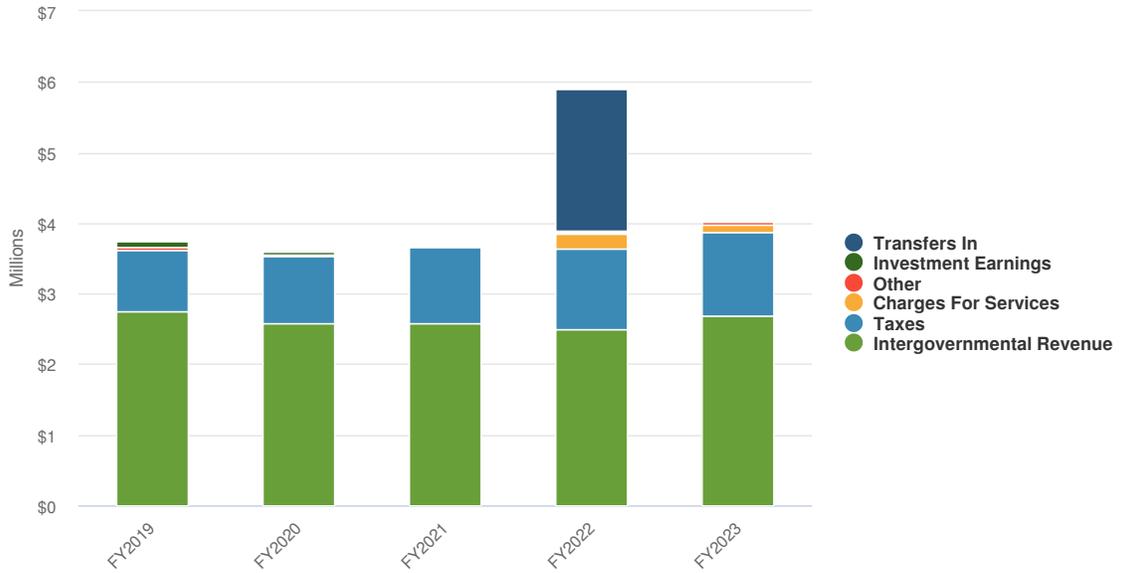


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



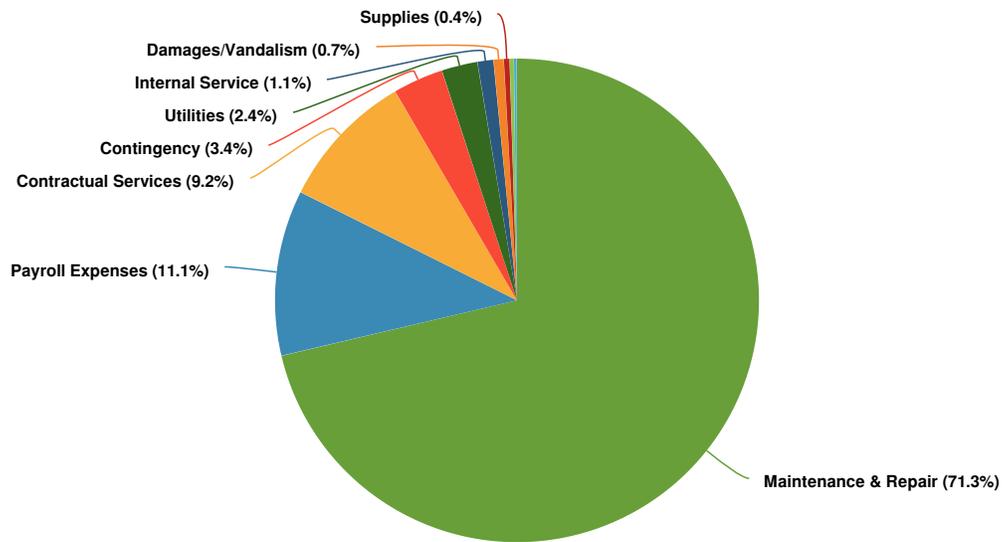
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes	\$883,932	\$961,250	\$1,079,813	\$1,145,328	\$1,197,552	4.6%
Transfers In	\$0	\$0	\$0	\$2,000,000	\$0	-100%



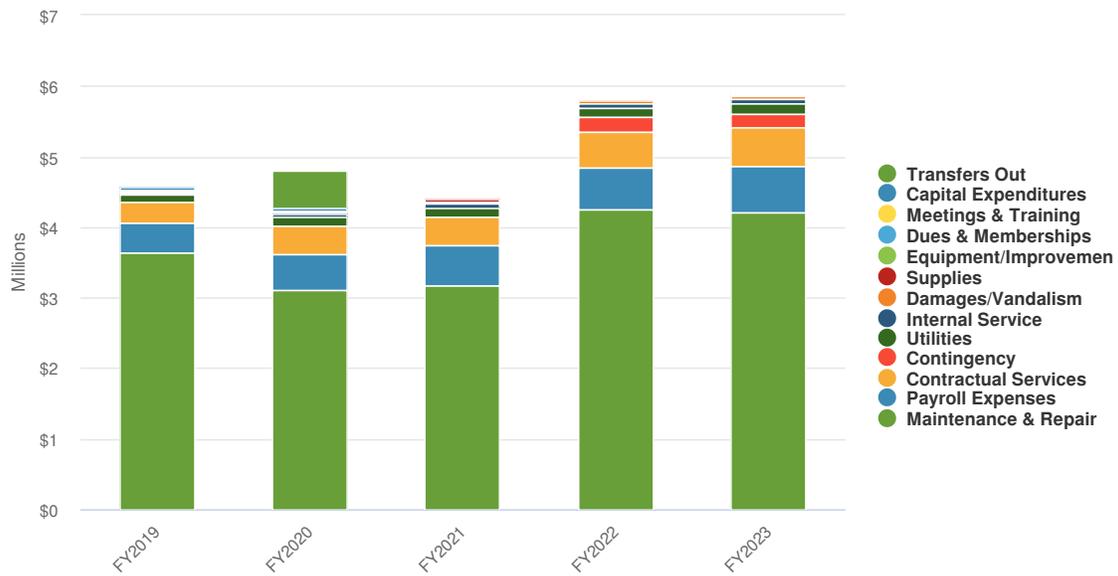
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Intergovernmental Revenue	\$2,741,035	\$2,572,745	\$2,584,538	\$2,494,416	\$2,679,005	7.4%
Charges For Services	\$0	\$3,841	\$7,077	\$200,000	\$100,000	-50%
Other	\$25,461	\$15,502	\$2,460	\$31,000	\$31,000	0%
Investment Earnings	\$91,634	\$45,419	\$734	\$24,000	\$10,000	-58.3%
Total Revenue Source:	\$3,742,062	\$3,598,757	\$3,674,622	\$5,894,744	\$4,017,557	-31.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



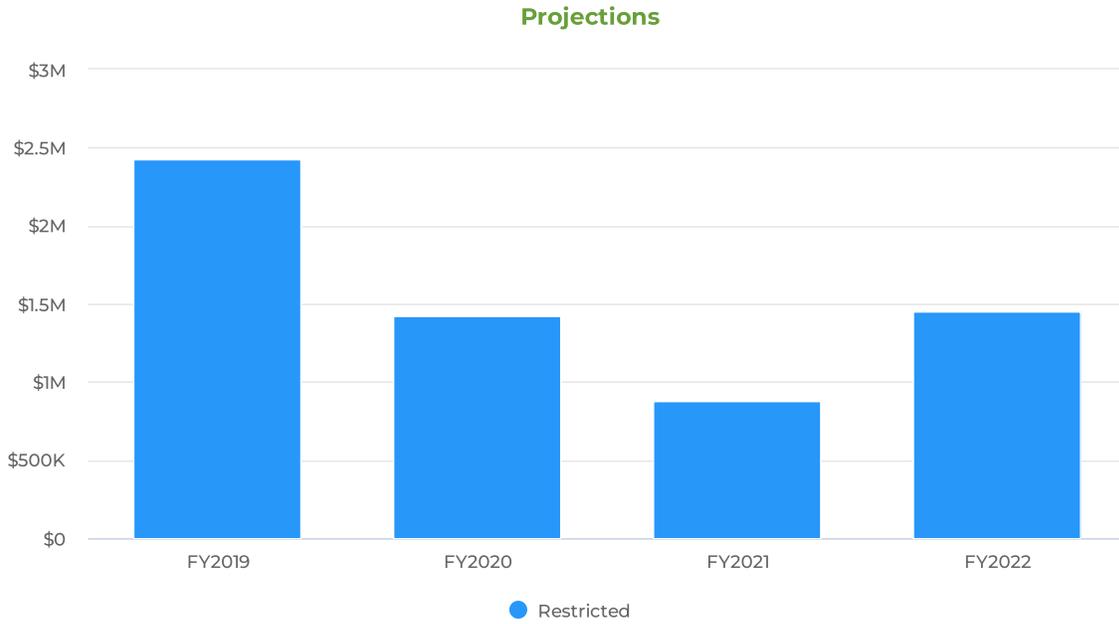
Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Payroll Expenses	\$421,792	\$519,464	\$564,529	\$605,735	\$653,387	7.9%
Dues & Memberships	\$2,726	\$3,174	\$4,413	\$11,750	\$11,750	0%
Meetings & Training	\$410	\$180	\$0	\$0	\$0	0%
Maintenance & Repair	\$3,631,769	\$3,106,397	\$3,168,790	\$4,243,033	\$4,214,665	-0.7%
Utilities	\$94,505	\$125,446	\$131,624	\$141,406	\$141,406	0%
Contractual Services	\$307,105	\$387,815	\$408,274	\$508,296	\$543,805	7%
Supplies	\$14,811	\$12,623	\$22,654	\$22,744	\$22,745	0%
Equipment/Improvement	\$15,130	\$12,993	\$10,428	\$10,250	\$17,000	65.9%
Damages/Vandalism	\$6,976	\$26,506	\$28,819	\$40,000	\$40,000	0%
Internal Service	\$32,119	\$41,204	\$64,526	\$63,352	\$63,352	0%
Transfers Out	\$0	\$516,490	\$5,078	\$0	\$0	0%
Contingency	\$0	\$0	\$0	\$200,000	\$200,000	0%
Capital Expenditures	\$36,627	\$41,889	\$0	\$0	\$0	0%
Total Expense Objects:	\$4,563,969	\$4,794,181	\$4,409,136	\$5,846,566	\$5,908,110	1.1%

Fund Balance

Note: The FY22 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.



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 FY22 was included for use in the budget for fiscal year 2023. The percentage change between FY21 and FY22 is over 65% and is explained by the increased amount of street maintenance that was undertaken in FY21. This left a lower than usual balance for that year.

	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Restricted	\$2,422,098	\$1,426,673	\$876,905	\$1,451,911	65.6%
Total Fund Balance:	\$2,422,098	\$1,426,673	\$876,905	\$1,451,911	65.6%

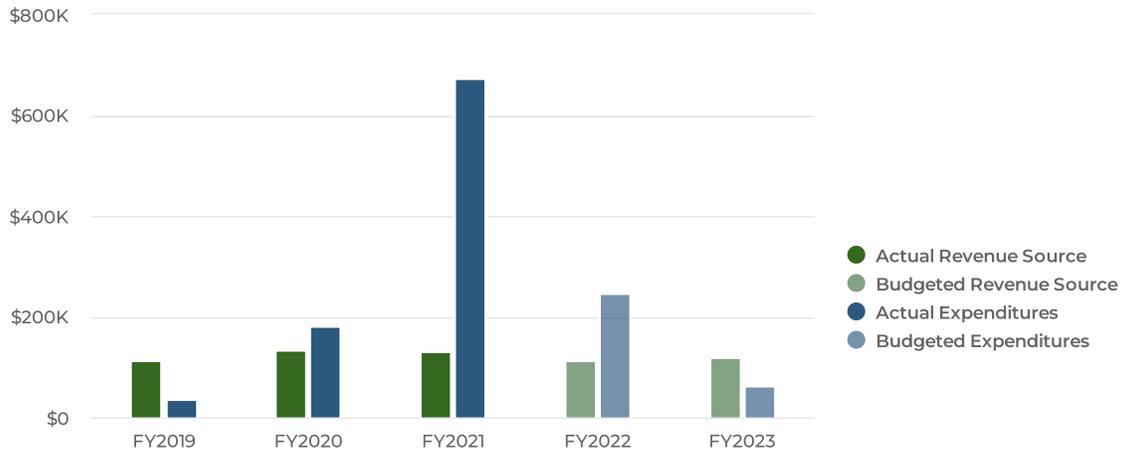


Downtown Strategy Fund

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.

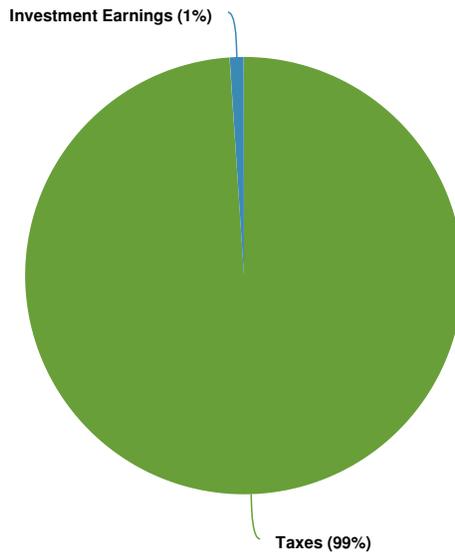
Summary

The Town of Fountain Hills is projecting \$121.02K of revenue in FY2023, which represents a 4.5% increase over the prior year. Budgeted expenditures are projected to decrease by 73.9% or \$185K to \$65.2K in FY2023.

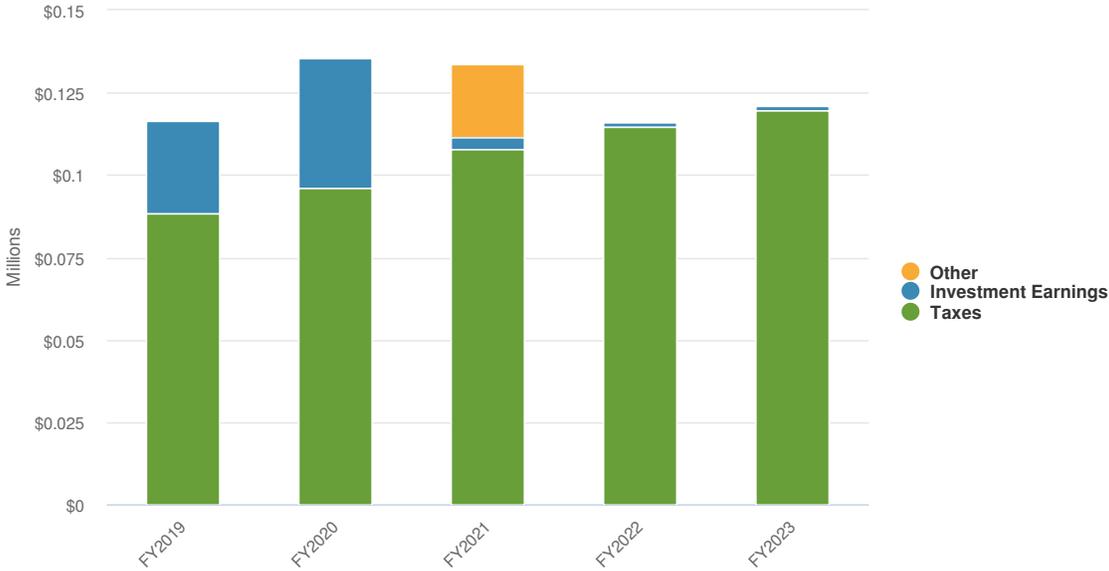


Revenues by Source

Projected 2023 Revenues by Source



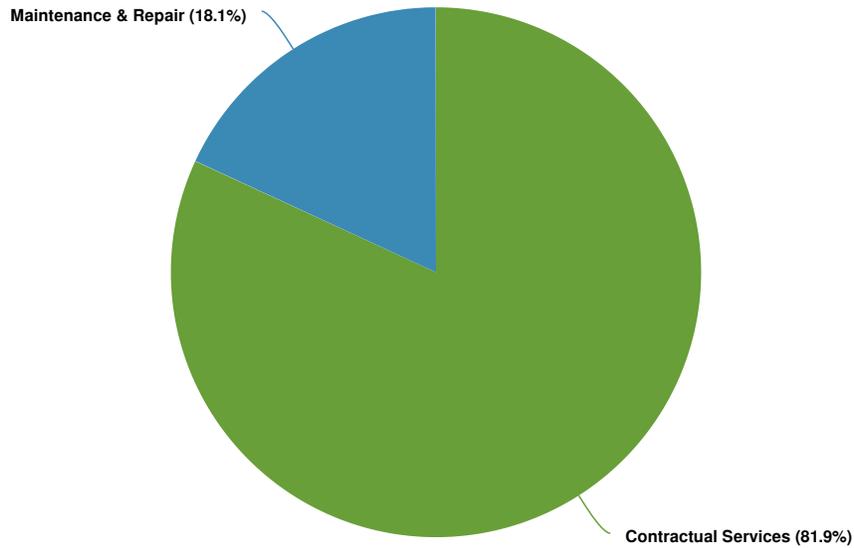
Budgeted and Historical 2023 Revenues by Source



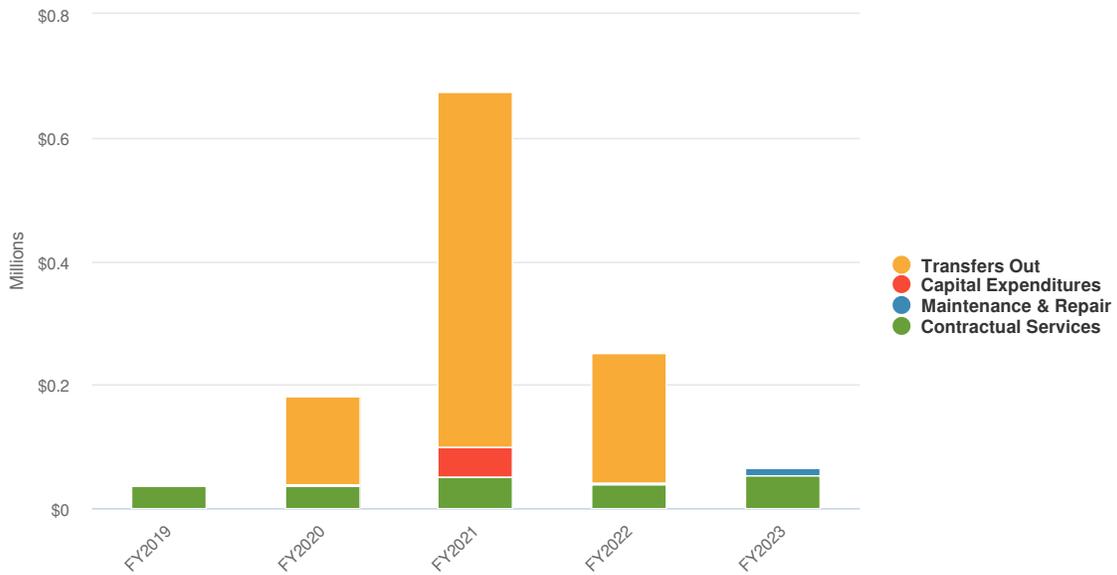
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes	\$88,393	\$96,125	\$107,981	\$114,528	\$119,755	4.6%
Other	\$0	\$0	\$22,000	\$0	\$0	0%
Investment Earnings	\$28,231	\$39,465	\$3,557	\$1,260	\$1,260	0%
Total Revenue Source:	\$116,624	\$135,590	\$133,538	\$115,788	\$121,015	4.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

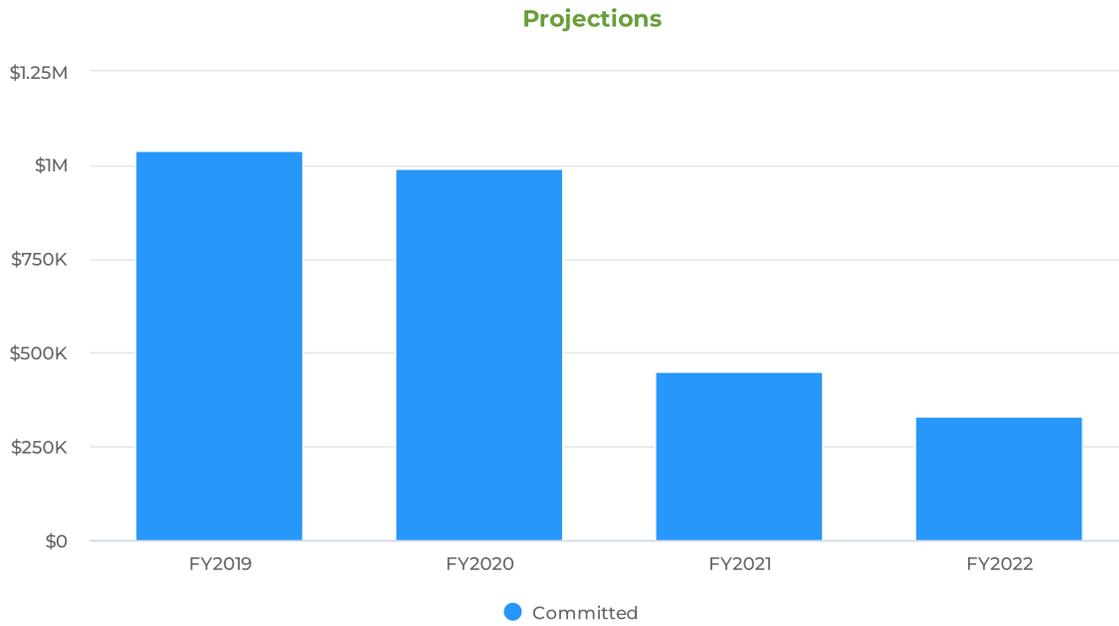


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Maintenance & Repair	\$1,079	\$3,232	\$0	\$1,800	\$11,800	555.6%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Contractual Services	\$37,125	\$35,242	\$50,085	\$38,400	\$53,400	39.1%
Transfers Out	\$0	\$143,962	\$575,000	\$210,000	\$0	-100%
Capital Expenditures	\$0	\$0	\$49,474	\$0	\$0	0%
Total Expense Objects:	\$38,204	\$182,436	\$674,559	\$250,200	\$65,200	-73.9%

Fund Balance



	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Committed	\$1,038,340	\$991,495	\$449,768	\$330,857	-26.4%
Total Fund Balance:	\$1,038,340	\$991,495	\$449,768	\$330,857	-26.4%

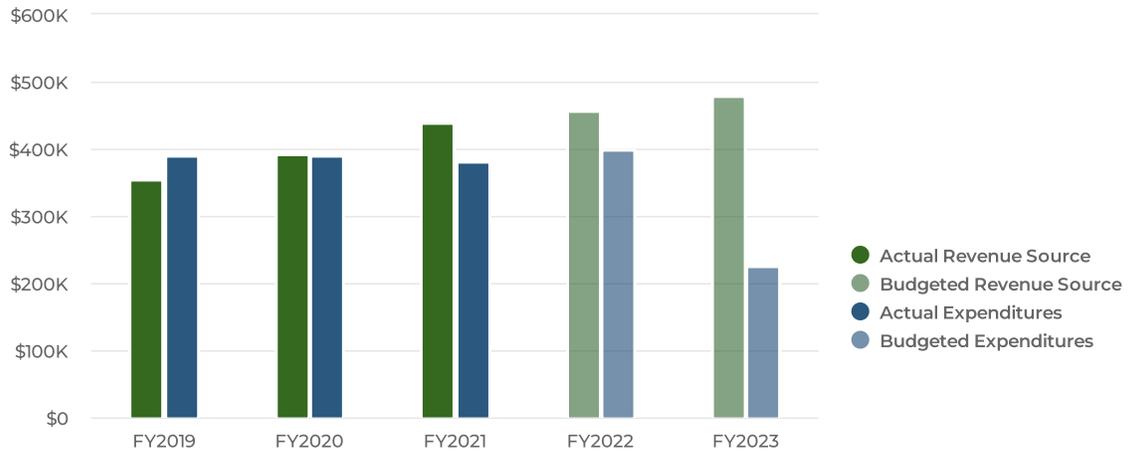


Economic Development Fund

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 .1% of local sales tax collections that have been dedicated for this purpose.

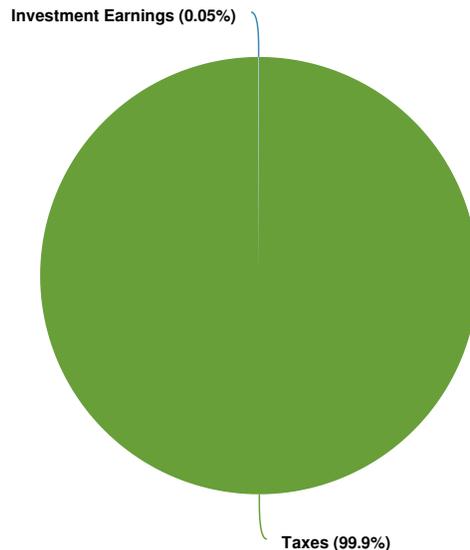
Summary

The Town of Fountain Hills is projecting \$479.26K of revenue in FY2023, which represents a 4.6% increase over the prior year. Budgeted expenditures are projected to decrease by 43.6% or \$174.63K to \$225.92K in FY2023.

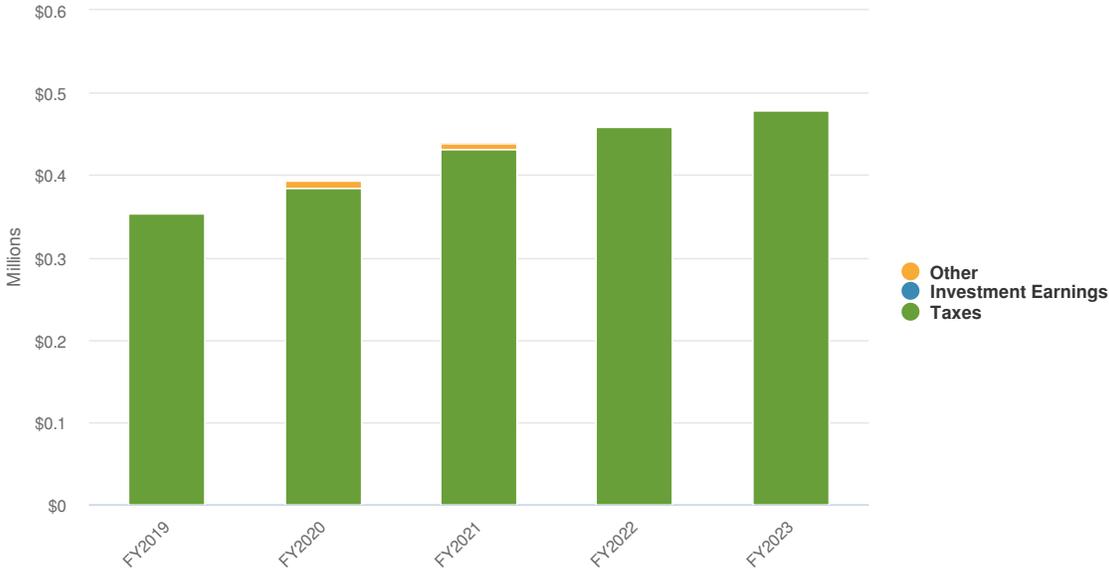


Revenues by Source

Projected 2023 Revenues by Source



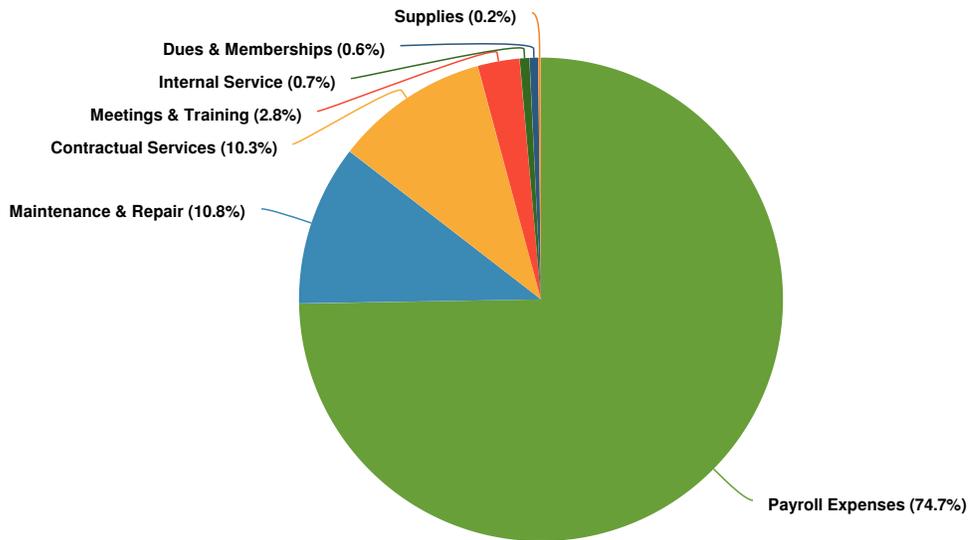
Budgeted and Historical 2023 Revenues by Source



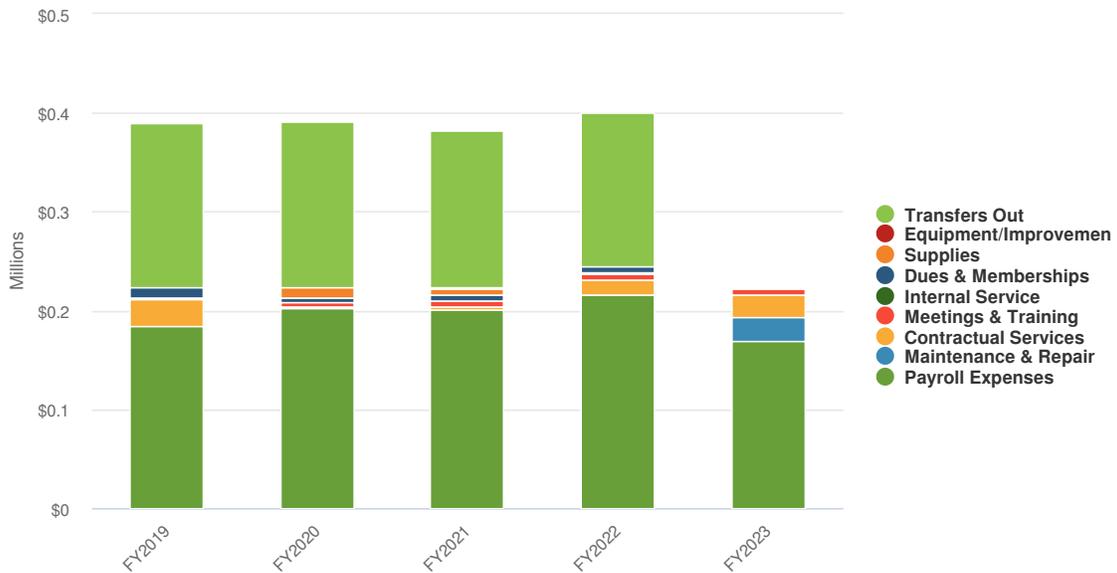
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes	\$353,573	\$384,500	\$431,925	\$458,136	\$479,021	4.6%
Other	\$0	\$8,673	\$7,083	\$0	\$0	0%
Investment Earnings	\$1,340	\$631	\$59	\$240	\$240	0%
Total Revenue Source:	\$354,913	\$393,804	\$439,067	\$458,376	\$479,261	4.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

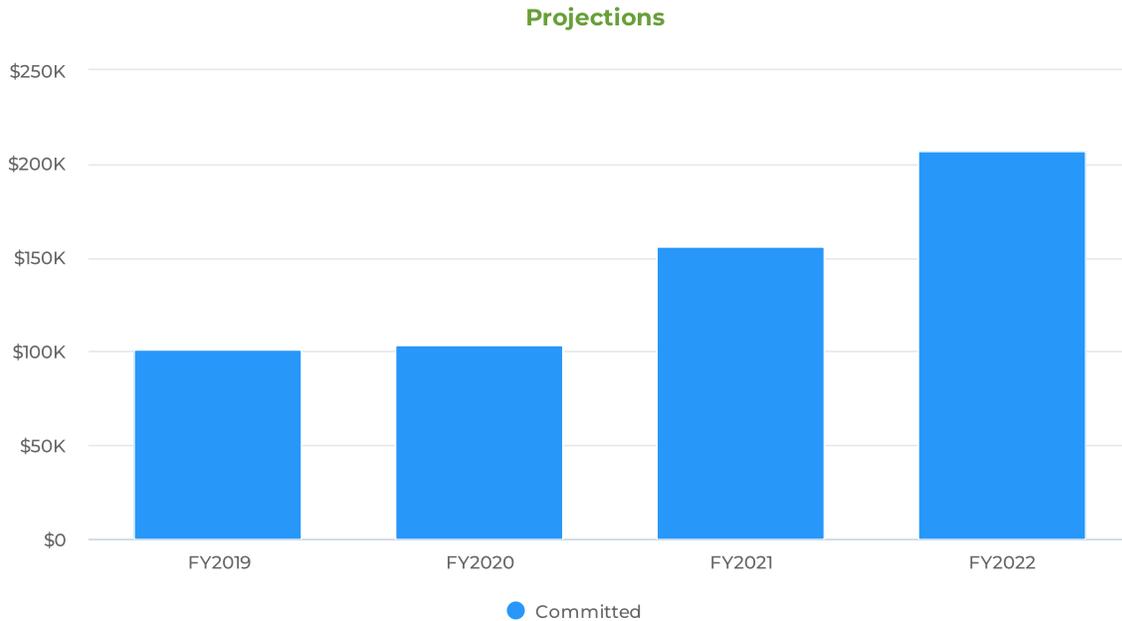


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Payroll Expenses	\$183,848	\$202,623	\$201,256	\$215,810	\$168,831	-21.8%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Dues & Memberships	\$10,293	\$5,274	\$5,157	\$5,624	\$1,299	-76.9%
Meetings & Training	\$2,809	\$4,551	\$4,642	\$6,320	\$6,320	0%
Maintenance & Repair	\$0	\$0	\$0	\$0	\$24,325	N/A
Contractual Services	\$26,907	\$1,062	\$3,342	\$15,100	\$23,269	54.1%
Supplies	\$139	\$9,587	\$5,621	\$200	\$400	100%
Equipment/Improvement	\$0	\$0	\$1,916	\$0	\$0	0%
Internal Service	\$55	\$40	\$1,376	\$1,445	\$1,476	2.1%
Transfers Out	\$166,407	\$168,607	\$158,713	\$156,051	\$0	-100%
Total Expense Objects:	\$390,458	\$391,744	\$382,023	\$400,550	\$225,920	-43.6%

Fund Balance



	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Committed	\$101,485	\$103,546	\$156,419	\$207,252	32.5%
Total Fund Balance:	\$101,485	\$103,546	\$156,419	\$207,252	32.5%



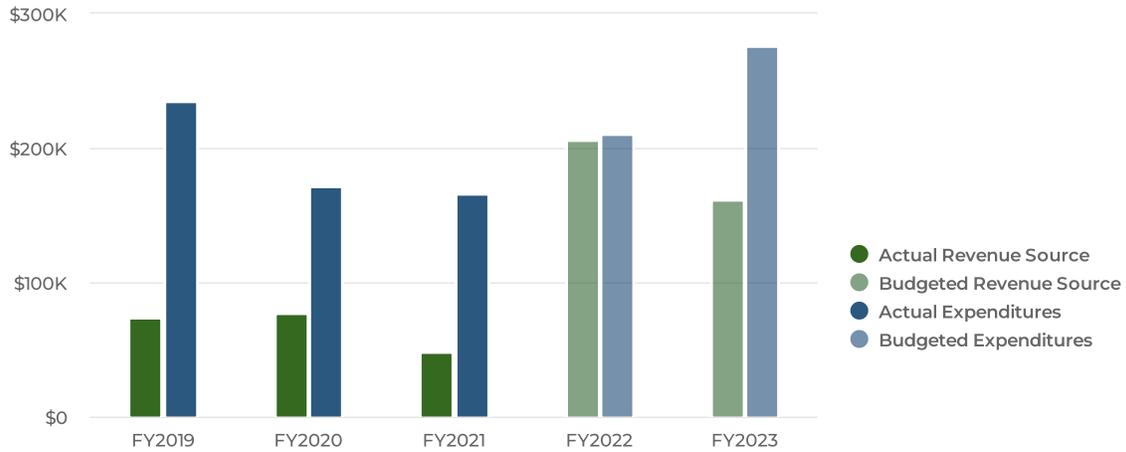


Tourism Fund

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.

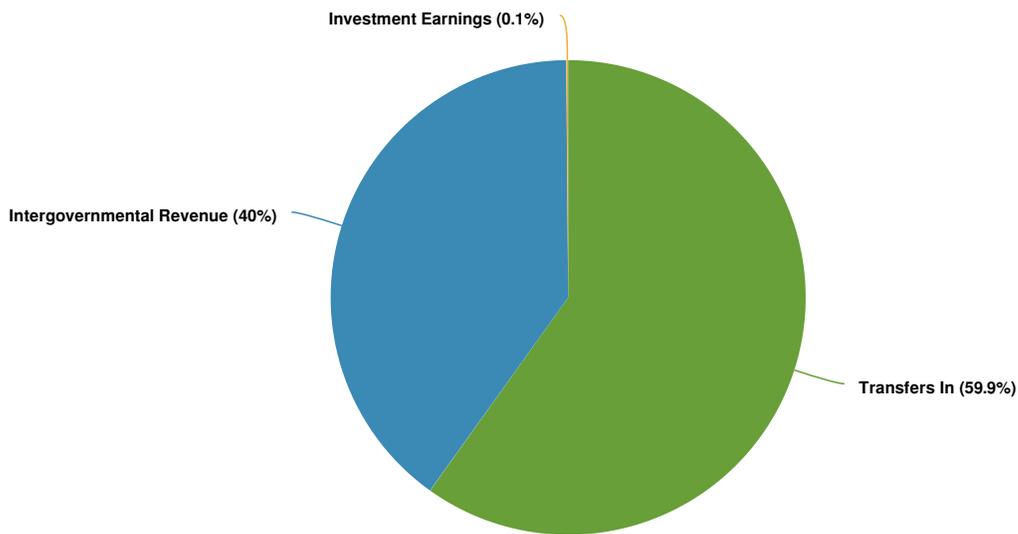
Summary

The Town of Fountain Hills is projecting \$162.52K of revenue in FY2023, which represents a 21.2% decrease over the prior year. Budgeted expenditures are projected to increase by 31.4% or \$66.22K to \$277.11K in FY2023.

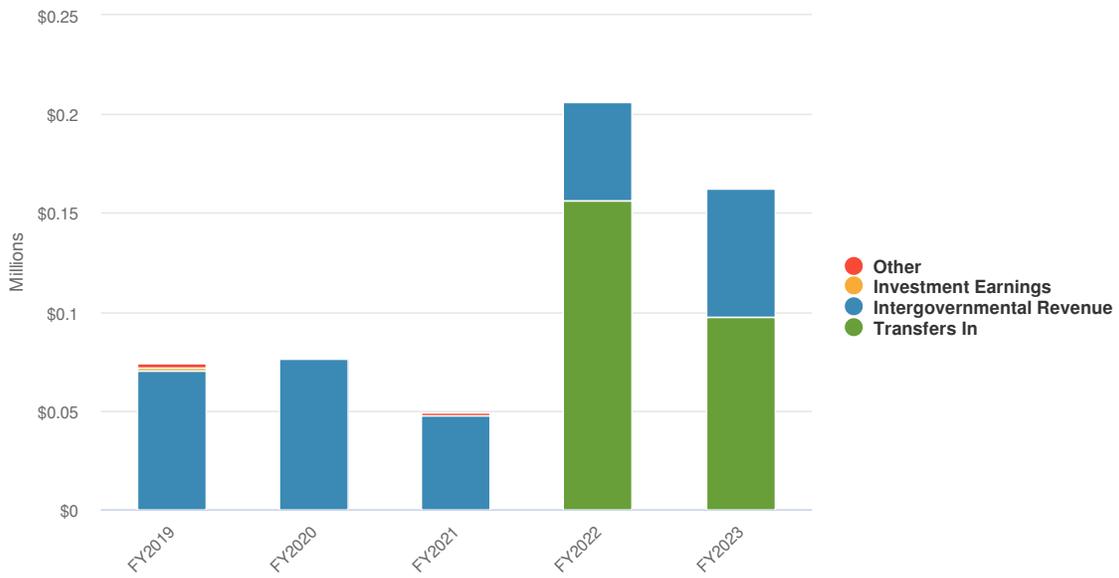


Revenues by Source

Projected 2023 Revenues by Source



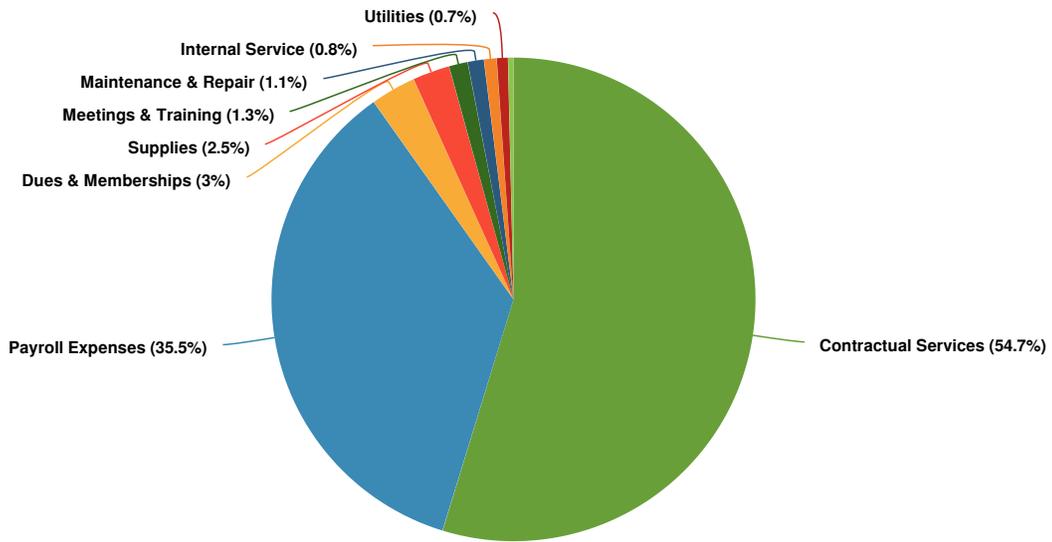
Budgeted and Historical 2023 Revenues by Source



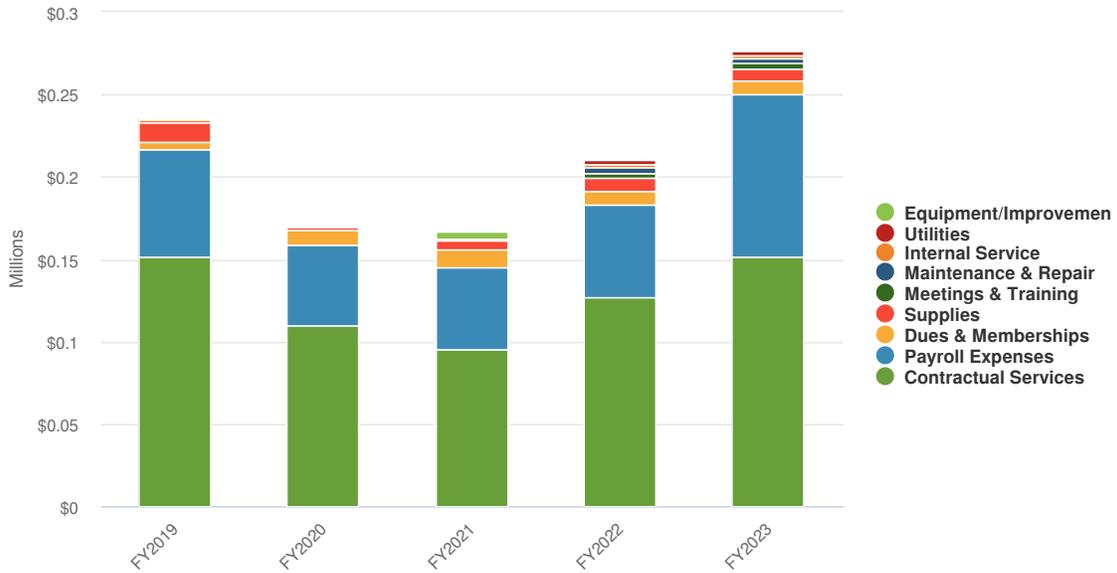
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Transfers In	\$0	\$0	\$0	\$156,051	\$97,340	-37.6%
Intergovernmental Revenue	\$70,127	\$76,245	\$47,653	\$50,000	\$65,000	30%
Other	\$2,223	\$18	\$1,340	\$0	\$0	0%
Investment Earnings	\$1,646	\$1,090	\$46	\$180	\$180	0%
Total Revenue Source:	\$73,996	\$77,353	\$49,039	\$206,231	\$162,520	-21.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

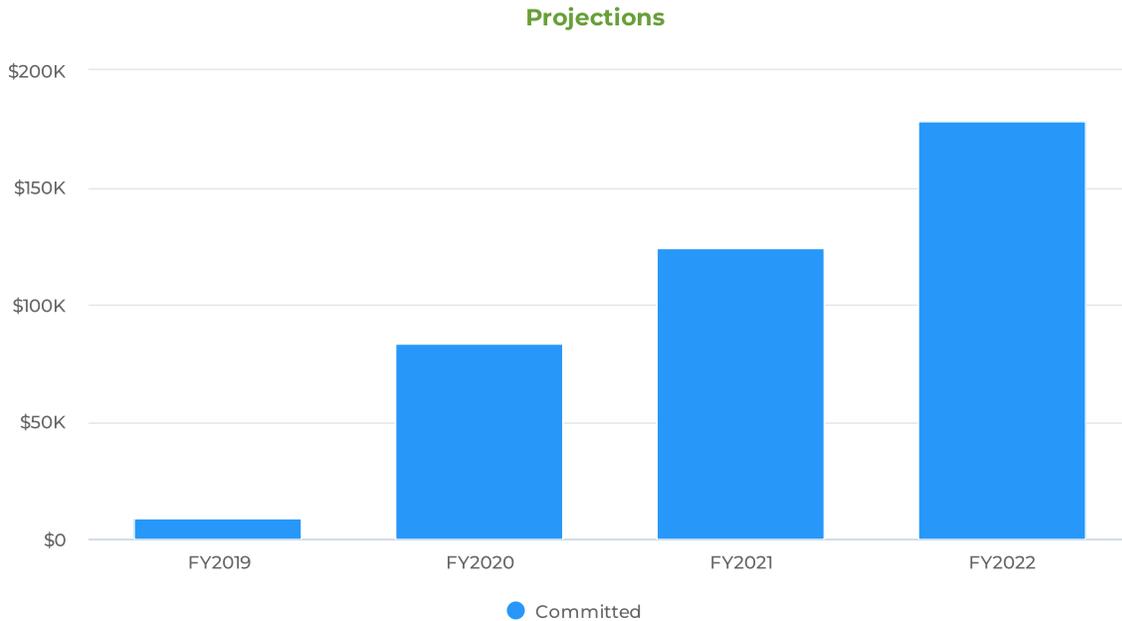


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Payroll Expenses	\$65,537	\$49,132	\$50,497	\$56,051	\$98,274	75.3%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Dues & Memberships	\$4,442	\$8,365	\$10,165	\$8,383	\$8,380	0%
Meetings & Training	\$203	\$1,277	\$129	\$3,500	\$3,500	0%
Maintenance & Repair	\$0	\$0	\$0	\$3,000	\$3,000	0%
Utilities	\$532	\$497	\$370	\$2,052	\$2,050	-0.1%
Contractual Services	\$150,908	\$109,810	\$94,873	\$126,705	\$151,700	19.7%
Supplies	\$12,226	\$1,985	\$5,763	\$7,880	\$6,880	-12.7%
Equipment/Improvement	\$80	\$0	\$3,737	\$1,000	\$1,000	0%
Internal Service	\$1,375	\$826	\$886	\$2,322	\$2,330	0.3%
Total Expense Objects:	\$235,302	\$171,891	\$166,420	\$210,893	\$277,114	31.4%

Fund Balance



	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Committed	\$9,192	\$83,261	\$124,129	\$178,206	43.6%
Total Fund Balance:	\$9,192	\$83,261	\$124,129	\$178,206	43.6%



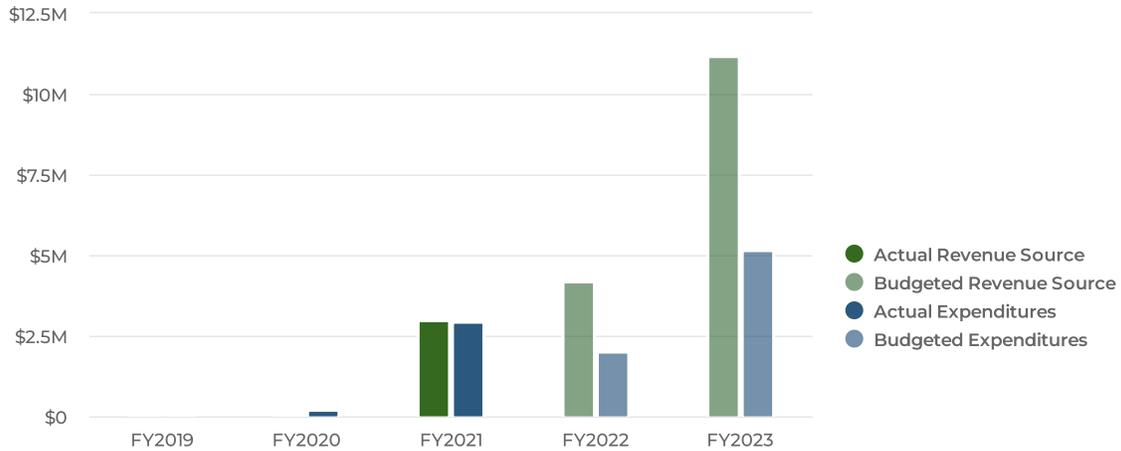


Special Revenue Fund

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.

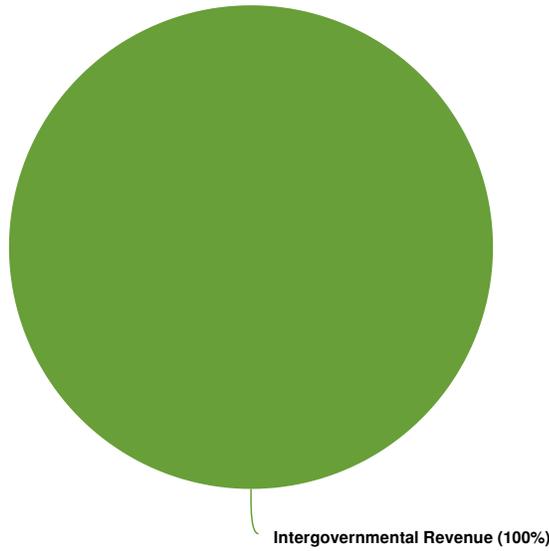
Summary

The Town of Fountain Hills is projecting \$11.19M of revenue in FY2023, which represents a 166.6% increase over the prior year. Budgeted expenditures are projected to increase by 152.4% or \$3.13M to \$5.19M in FY2023.

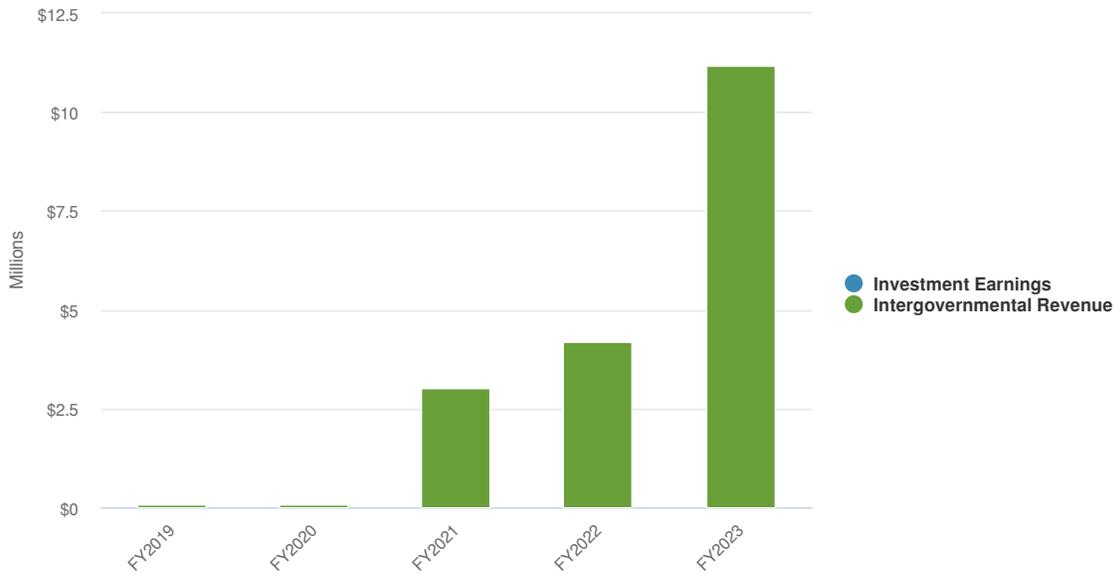


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

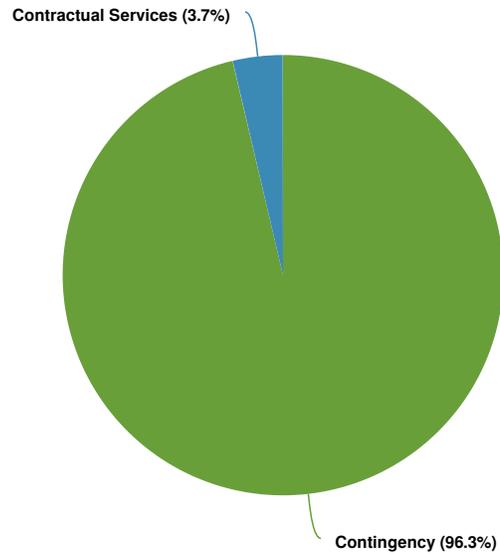


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Intergovernmental Revenue	\$91,211	\$77,500	\$3,006,596	\$4,196,550	\$11,190,000	166.6%
Investment Earnings	\$0	\$0	\$388	\$0	\$0	0%

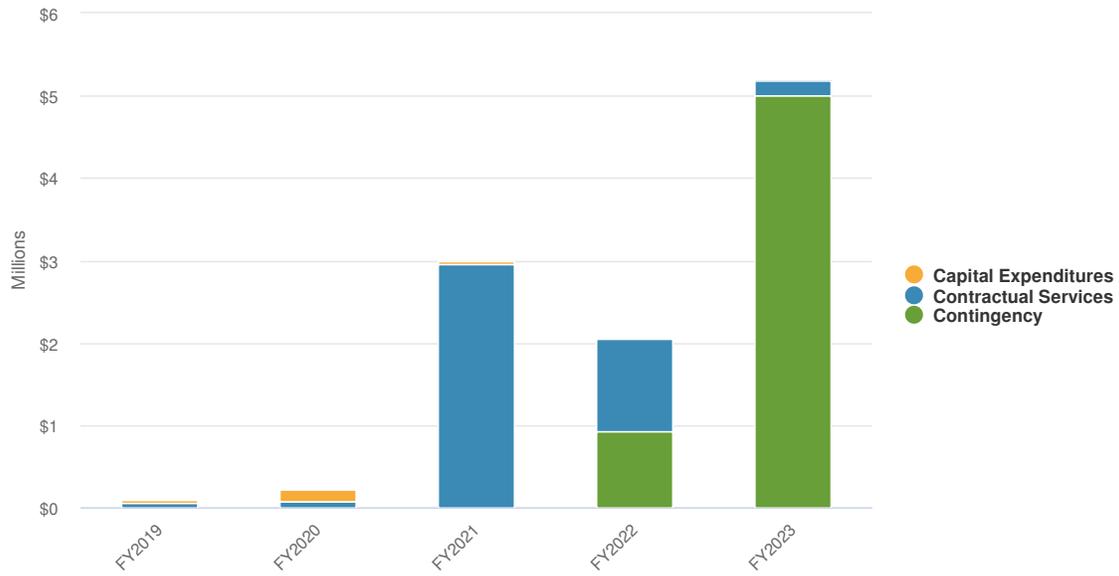
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Total Revenue Source:	\$91,211	\$77,500	\$3,006,984	\$4,196,550	\$11,190,000	166.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

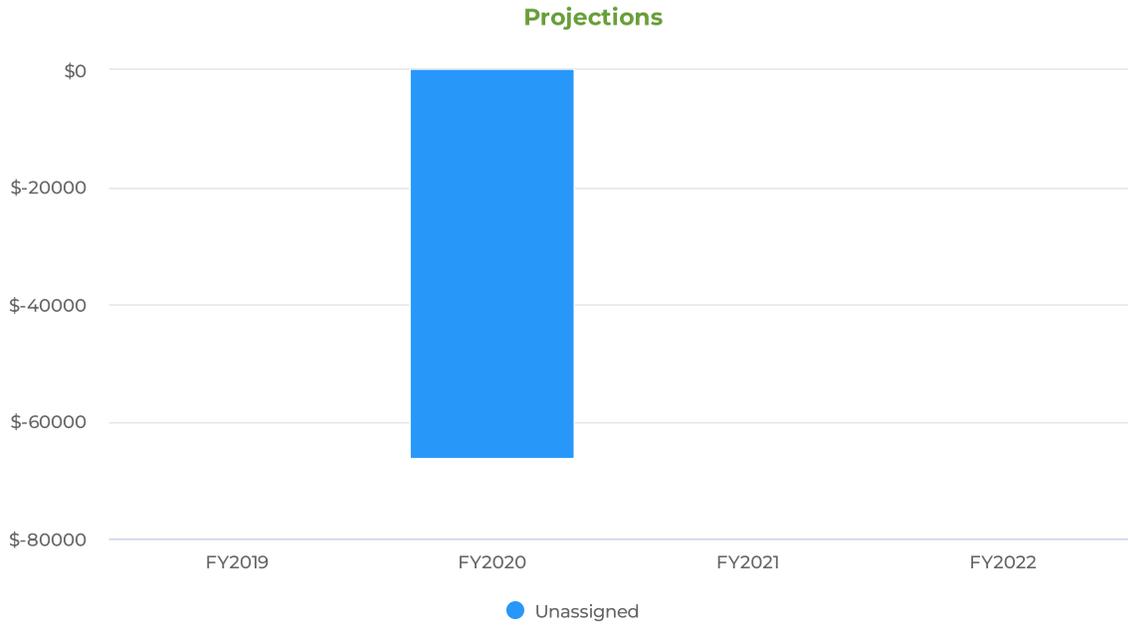


Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Contractual Services	\$55,000	\$77,500	\$2,957,819	\$1,133,550	\$190,000	-83.2%
Contingency	\$0	\$0	\$0	\$922,431	\$5,000,000	442%
Capital Expenditures	\$36,211	\$132,722	\$24,455	\$0	\$0	0%
Total Expense Objects:	\$91,211	\$210,222	\$2,982,275	\$2,055,981	\$5,190,000	152.4%

Fund Balance



	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Unassigned	\$0	\$-66,361	\$0	\$0	0%
Total Fund Balance:	\$0	\$-66,361	\$0	\$0	0%

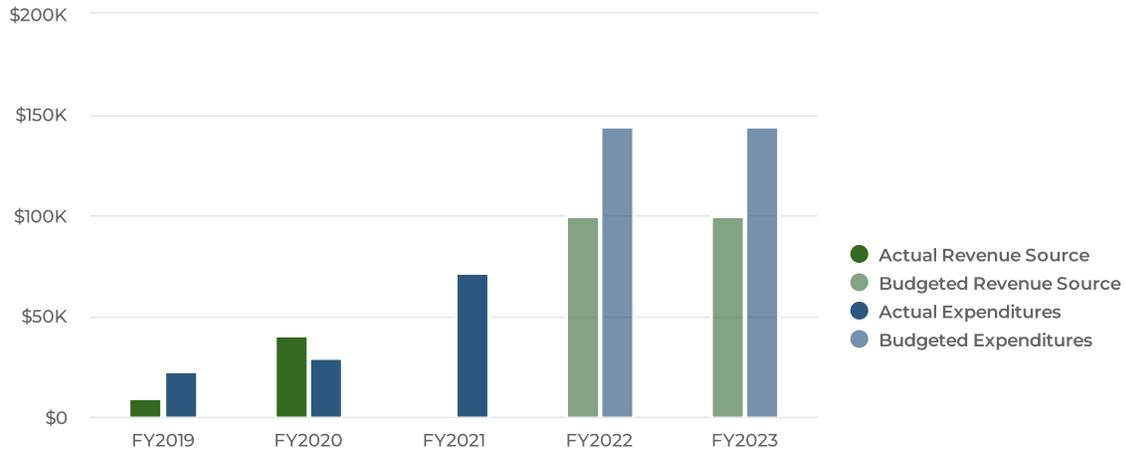


Public Art Fund

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.

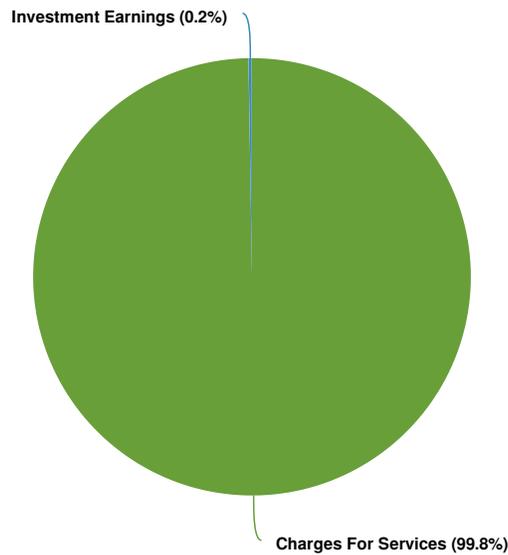
Summary

The Town of Fountain Hills is projecting \$100.24K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$144.65K in FY2023.

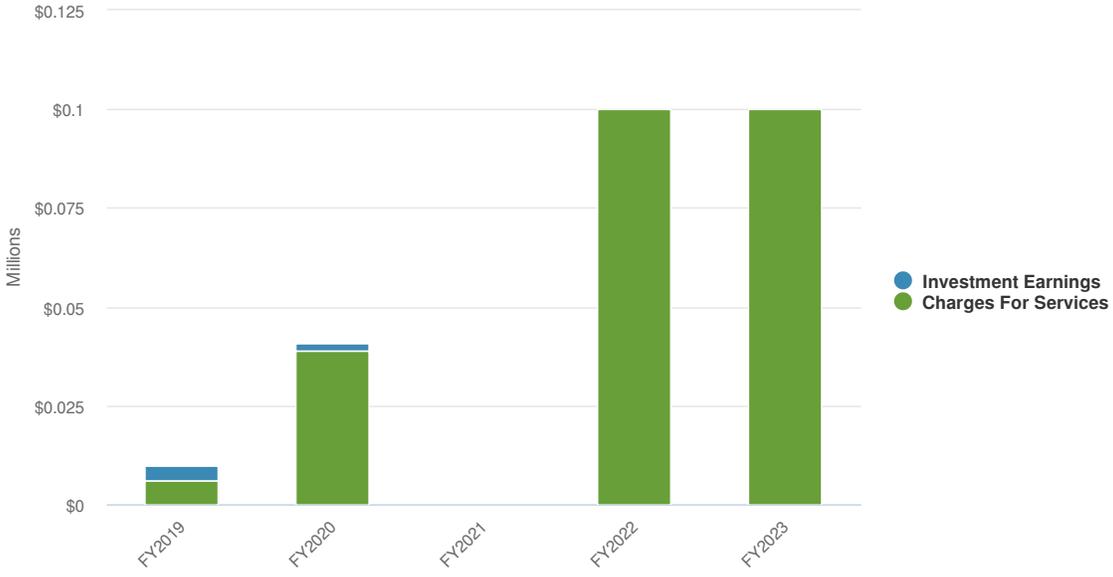


Revenues by Source

Projected 2023 Revenues by Source



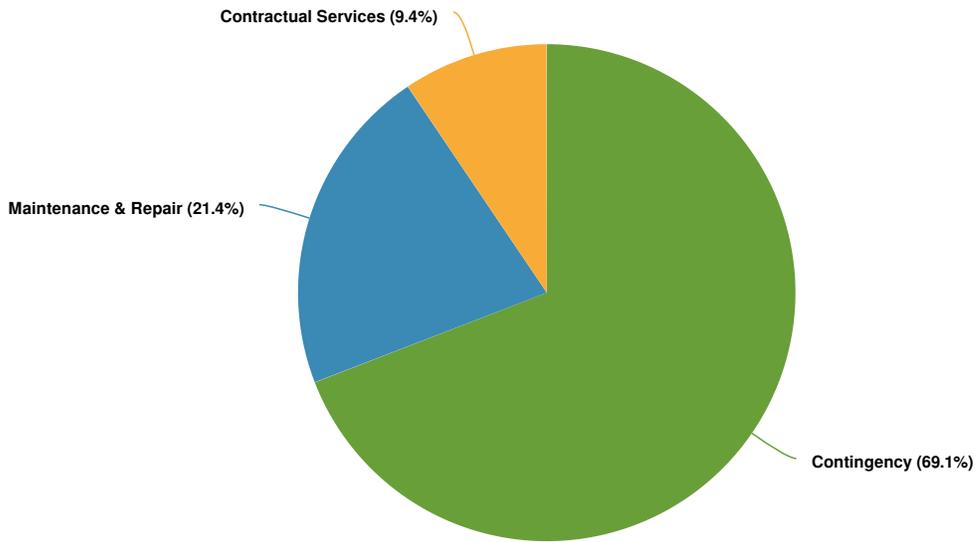
Budgeted and Historical 2023 Revenues by Source



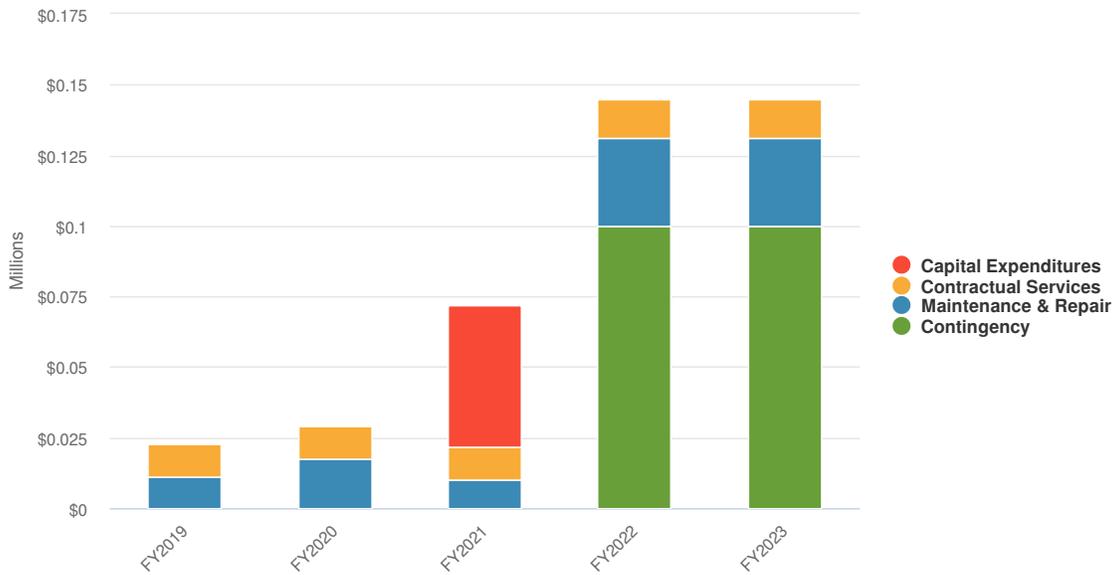
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Charges For Services	\$6,219	\$38,967	\$0	\$100,000	\$100,000	0%
Investment Earnings	\$3,434	\$1,696	\$56	\$240	\$240	0%
Total Revenue Source:	\$9,653	\$40,663	\$56	\$100,240	\$100,240	0%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



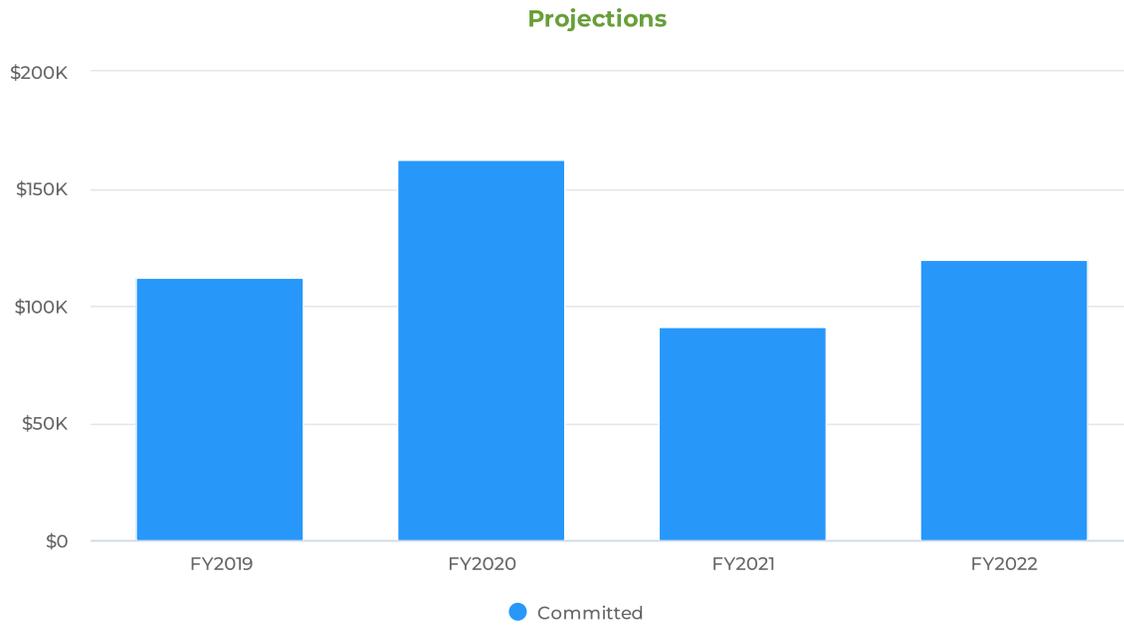
Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Maintenance & Repair	\$11,319	\$17,226	\$10,240	\$31,000	\$31,000	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Contractual Services	\$11,472	\$12,046	\$11,472	\$13,649	\$13,649	0%
Contingency	\$0	\$0	\$0	\$100,000	\$100,000	0%
Capital Expenditures	\$0	\$0	\$50,000	\$0	\$0	0%
Total Expense Objects:	\$22,791	\$29,272	\$71,712	\$144,649	\$144,649	0%

Fund Balance



	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Committed	\$112,164	\$162,655	\$90,999	\$119,735	31.6%
Total Fund Balance:	\$112,164	\$162,655	\$90,999	\$119,735	31.6%

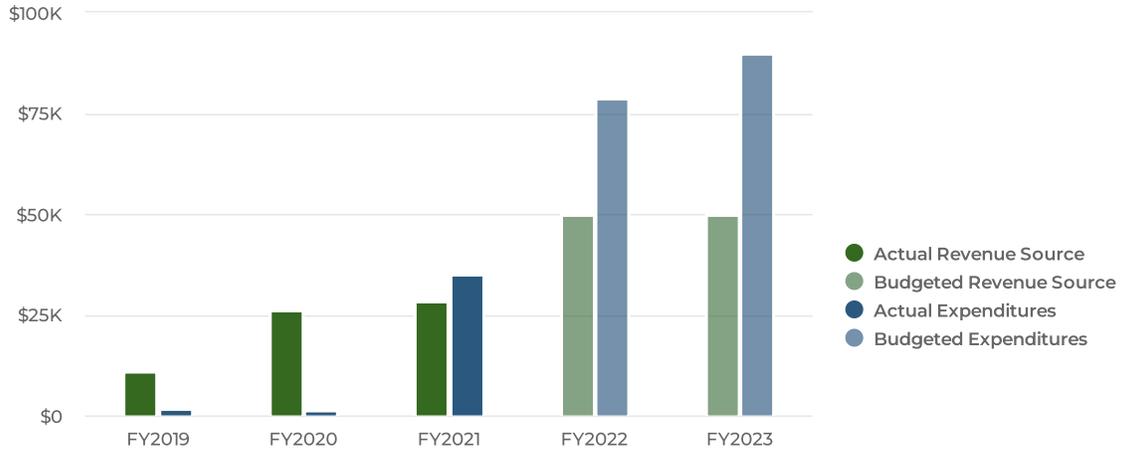


Court Enhancement Fund

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.

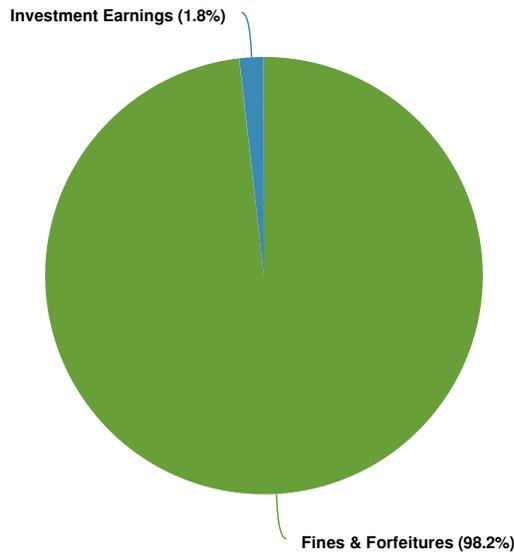
Summary

The Town of Fountain Hills is projecting \$49.9K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 14% or \$11.05K to \$89.85K in FY2023.

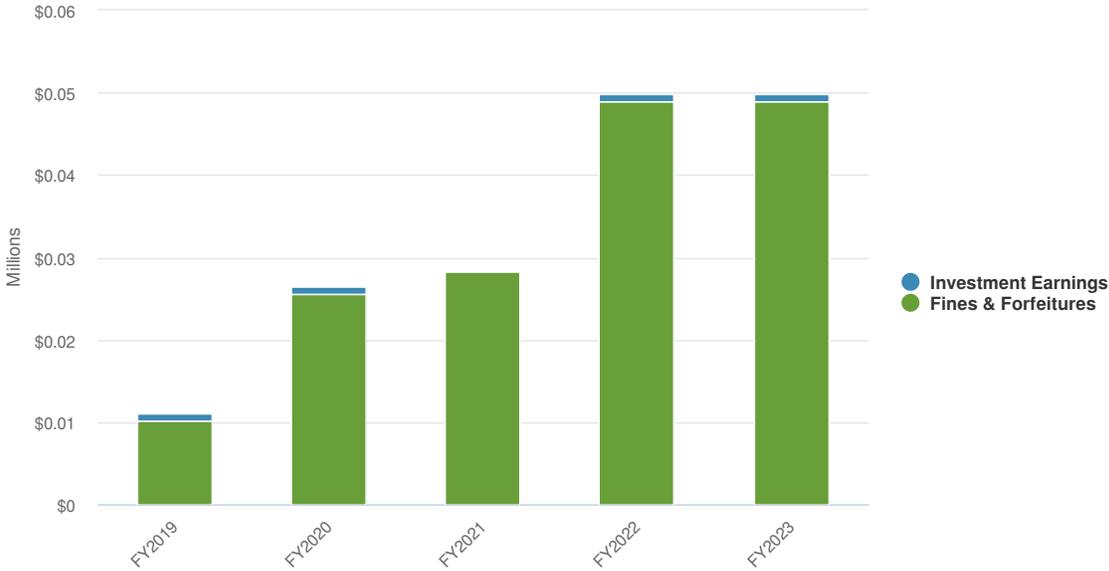


Revenues by Source

Projected 2023 Revenues by Source



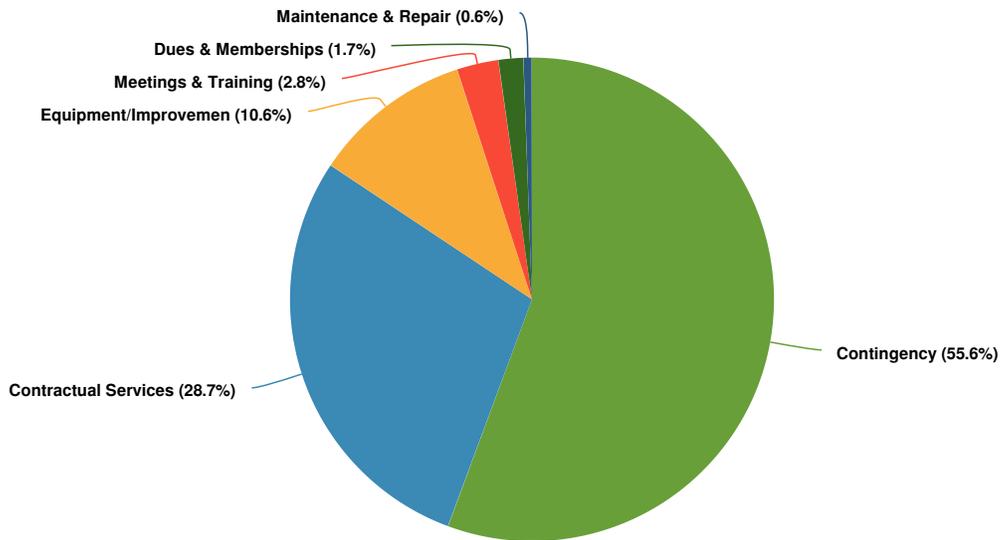
Budgeted and Historical 2023 Revenues by Source



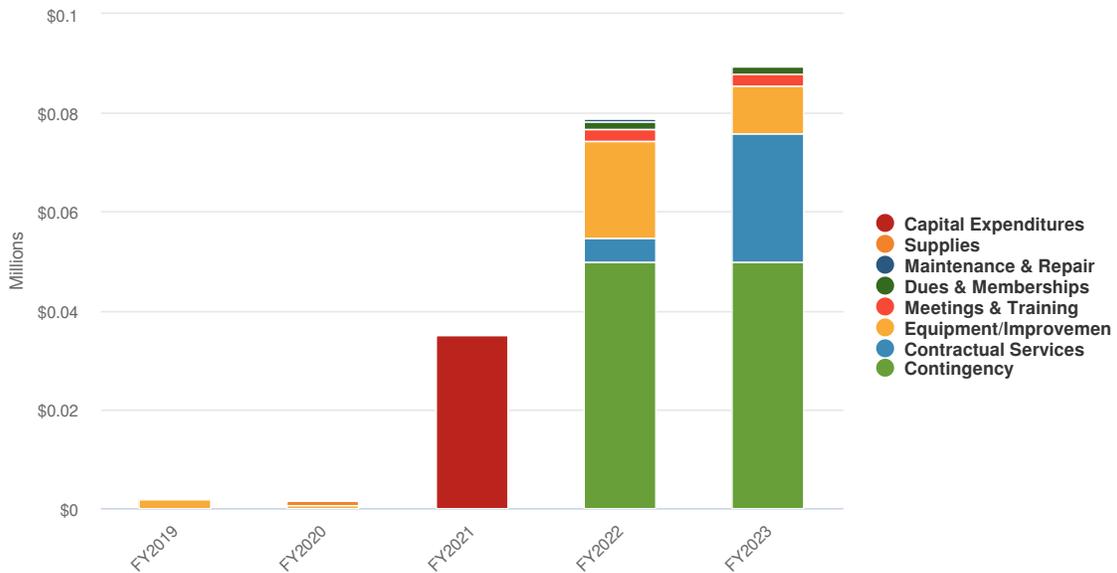
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Fines & Forfeitures	\$10,142	\$25,551	\$28,309	\$49,000	\$49,000	0%
Investment Earnings	\$876	\$909	\$169	\$900	\$900	0%
Total Revenue Source:	\$11,018	\$26,460	\$28,478	\$49,900	\$49,900	0%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



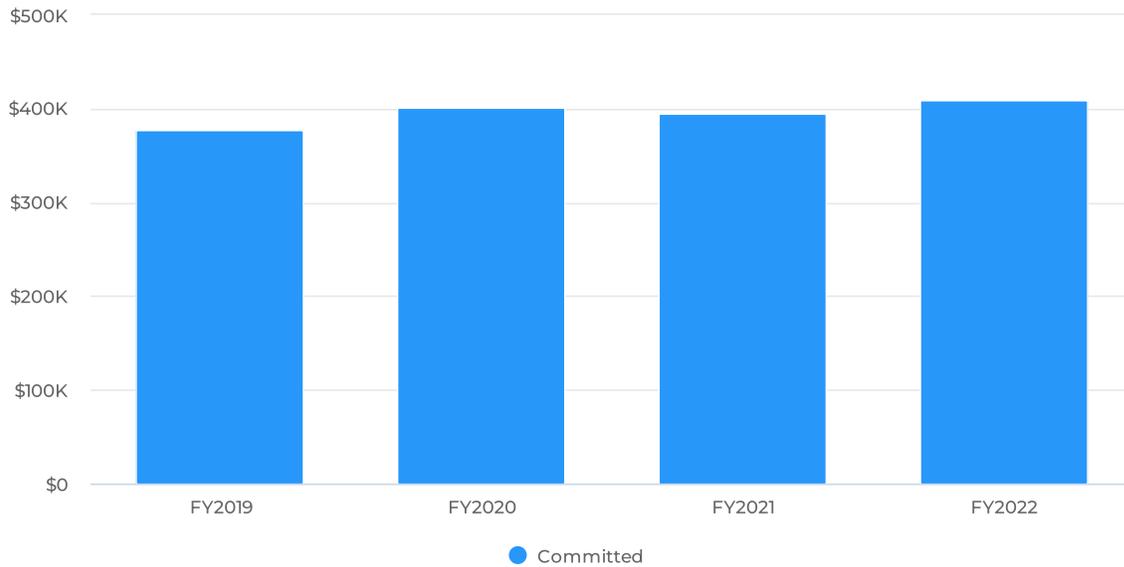
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Dues & Memberships	\$0	\$0	\$0	\$1,500	\$1,500	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Meetings & Training	\$0	\$0	\$0	\$2,500	\$2,500	0%
Maintenance & Repair	\$0	\$38	\$0	\$500	\$500	0%
Contractual Services	\$0	\$0	\$0	\$4,800	\$25,800	437.5%
Supplies	\$0	\$848	\$0	\$0	\$0	0%
Equipment/Improvement	\$1,690	\$691	\$0	\$19,500	\$9,550	-51%
Contingency	\$0	\$0	\$0	\$50,000	\$50,000	0%
Capital Expenditures	\$0	\$0	\$35,052	\$0	\$0	0%
Total Expense Objects:	\$1,690	\$1,578	\$35,052	\$78,800	\$89,850	14%

Fund Balance

Projections



	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Committed	\$376,814	\$401,696	\$395,121	\$409,121	3.5%
Total Fund Balance:	\$376,814	\$401,696	\$395,121	\$409,121	3.5%

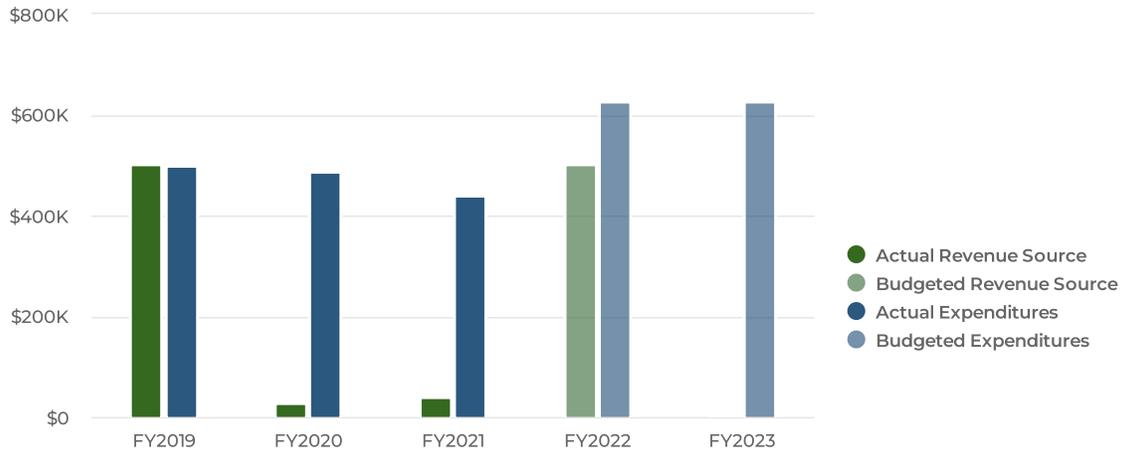


Environmental Fund

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.

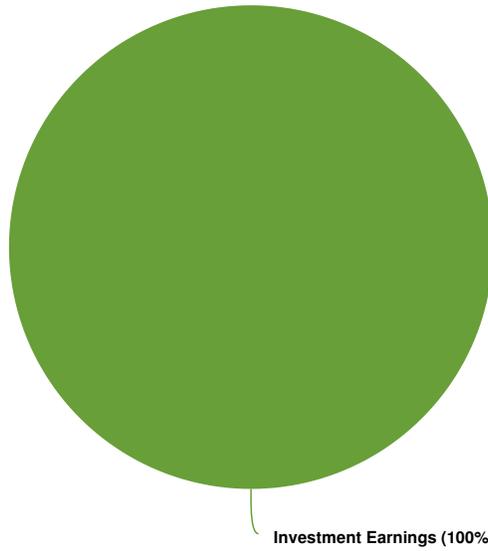
Summary

The Town of Fountain Hills is projecting \$2.4K of revenue in FY2023, which represents a 99.5% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or \$18 to \$627.1K in FY2023.

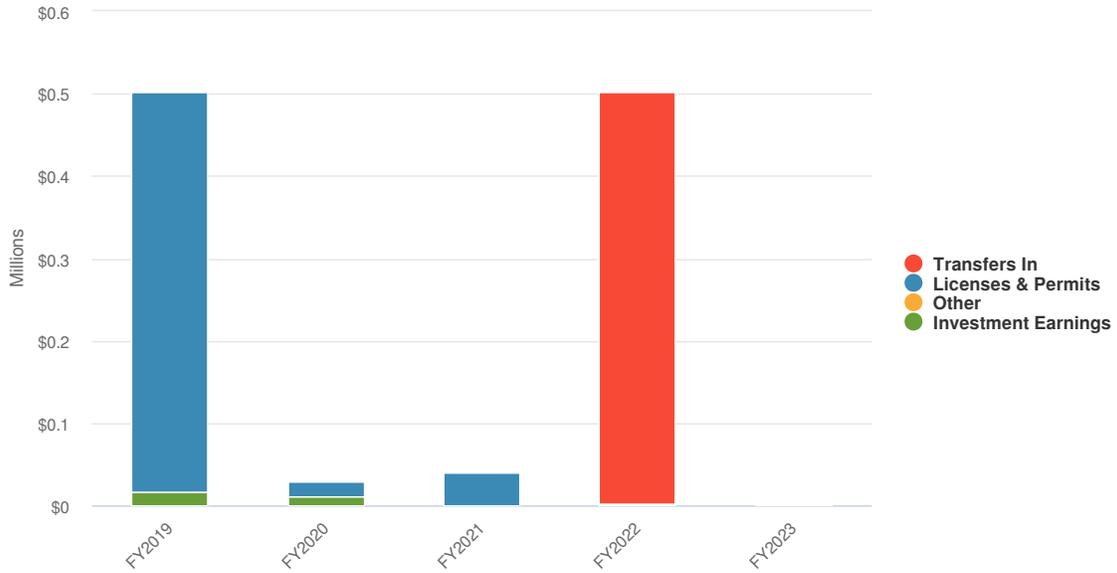


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



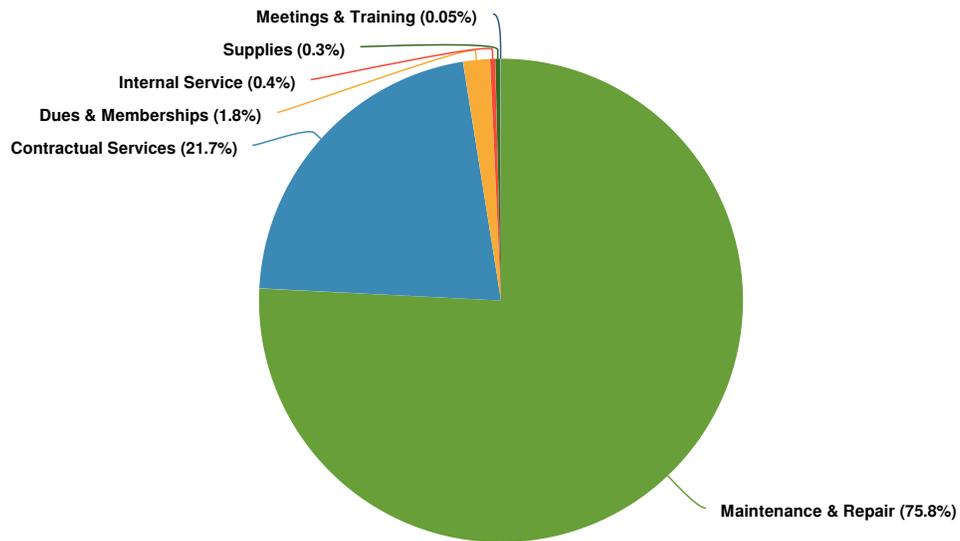
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Transfers In	\$0	\$0	\$0	\$500,000	\$0	-100%
Licenses & Permits	\$486,924	\$17,575	\$40,330	\$0	\$0	0%
Other	\$3	\$0	\$0	\$0	\$0	0%



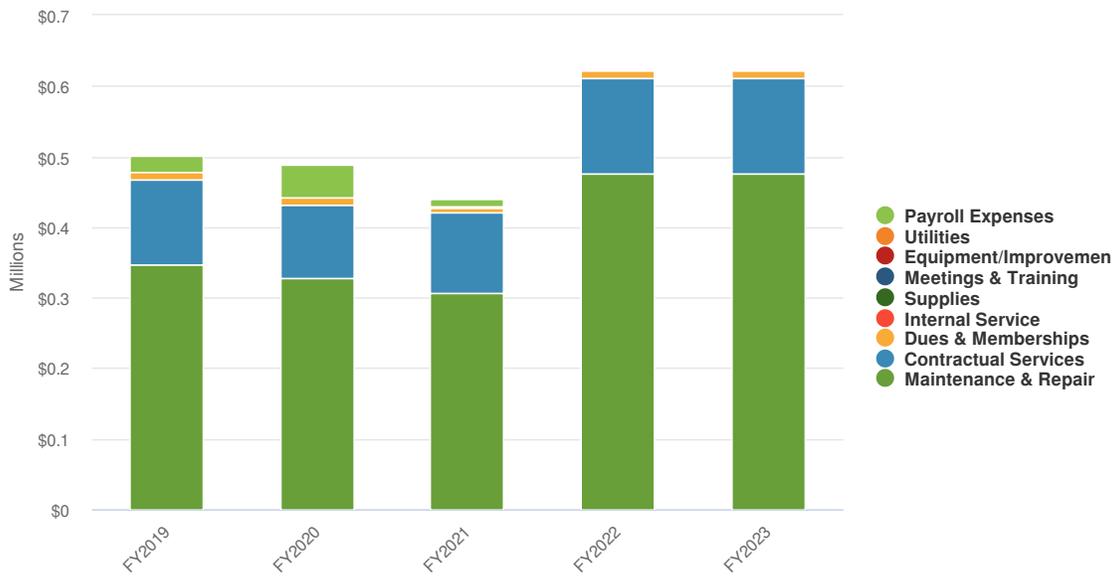
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Investment Earnings	\$15,997	\$11,137	\$260	\$2,400	\$2,400	0%
Total Revenue Source:	\$502,924	\$28,712	\$40,590	\$502,400	\$2,400	-99.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



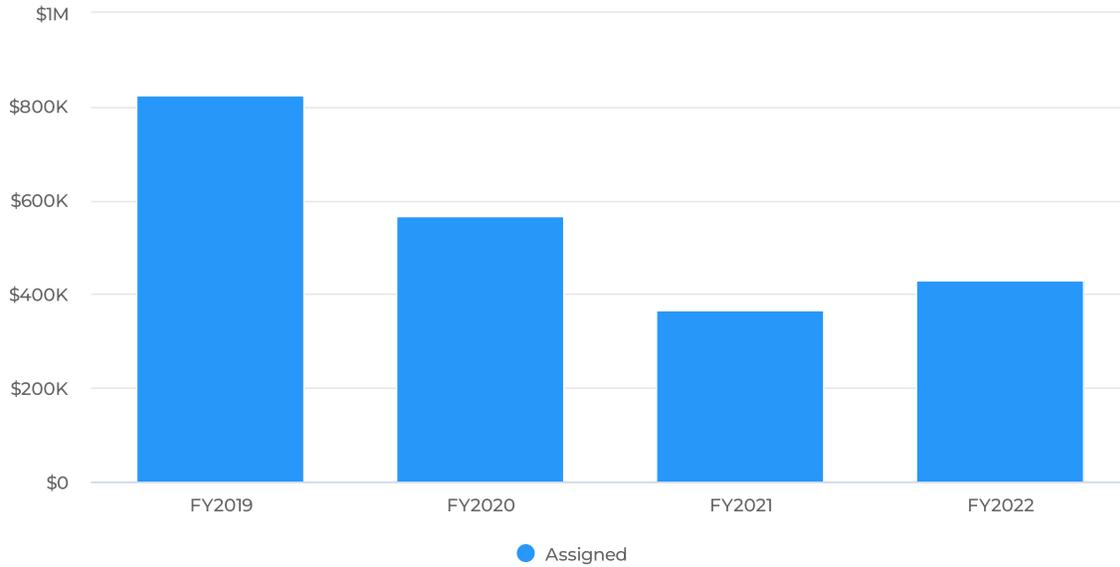
Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Payroll Expenses	\$23,955	\$45,472	\$12,172	\$0	\$0	0%
Dues & Memberships	\$9,660	\$9,560	\$6,500	\$11,215	\$11,220	0%
Meetings & Training	\$0	\$0	\$0	\$300	\$300	0%
Maintenance & Repair	\$347,156	\$327,042	\$306,439	\$475,400	\$475,400	0%
Utilities	\$0	\$276	\$0	\$0	\$0	0%
Contractual Services	\$120,857	\$104,970	\$113,795	\$135,945	\$135,950	0%
Supplies	\$36	\$0	\$0	\$2,000	\$2,000	0%
Equipment/Improvement	\$0	\$375	\$0	\$0	\$0	0%
Internal Service	\$52	\$96	\$1,760	\$2,222	\$2,230	0.4%
Total Expense Objects:	\$501,717	\$487,790	\$440,666	\$627,082	\$627,100	0%

Fund Balance

Projections



	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Assigned	\$824,536	\$565,457	\$365,381	\$430,777	17.9%
Total Fund Balance:	\$824,536	\$565,457	\$365,381	\$430,777	17.9%

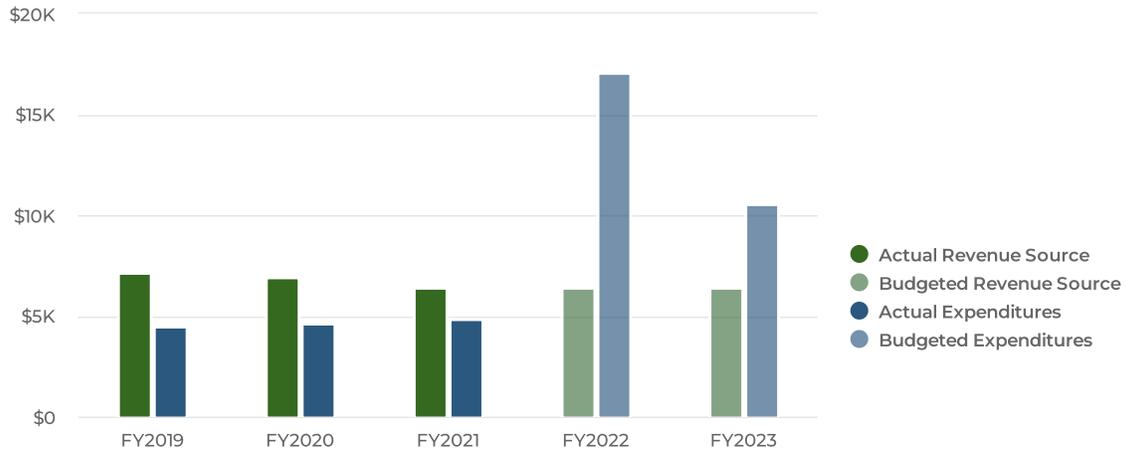


Cottonwoods Maint Dist

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.

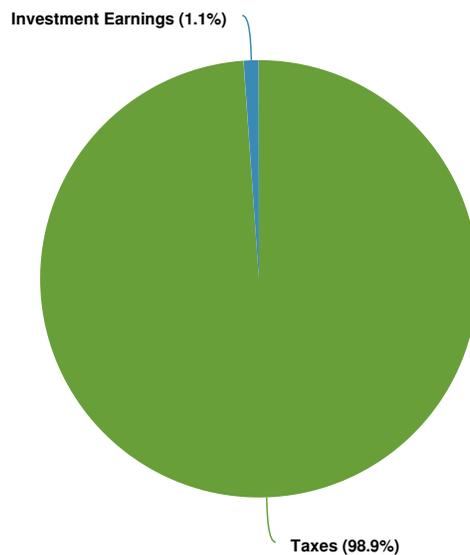
Summary

The Town of Fountain Hills is projecting \$6.45K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 38% or \$6.52K to \$10.62K in FY2023.

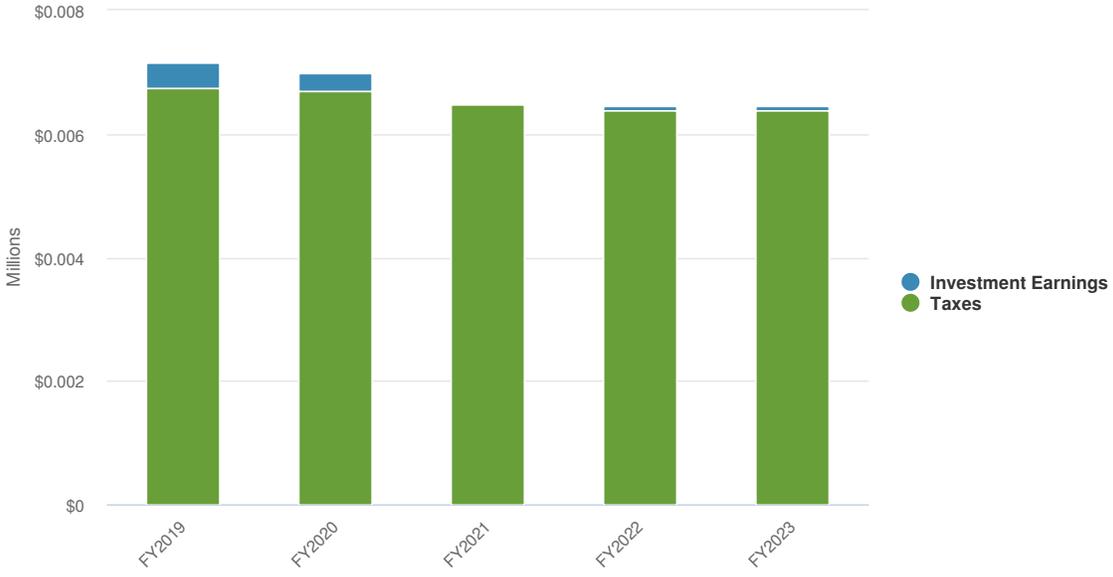


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

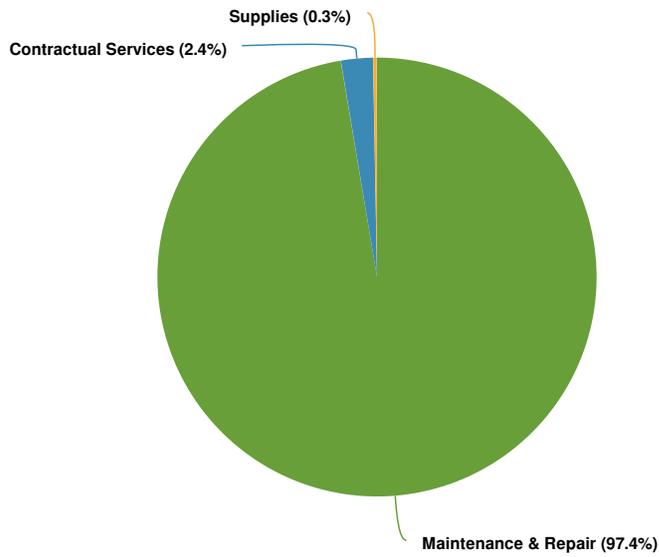


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes	\$6,749	\$6,701	\$6,468	\$6,381	\$6,381	0%
Investment Earnings	\$414	\$273	\$13	\$72	\$72	0%
Total Revenue Source:	\$7,163	\$6,974	\$6,481	\$6,453	\$6,453	0%

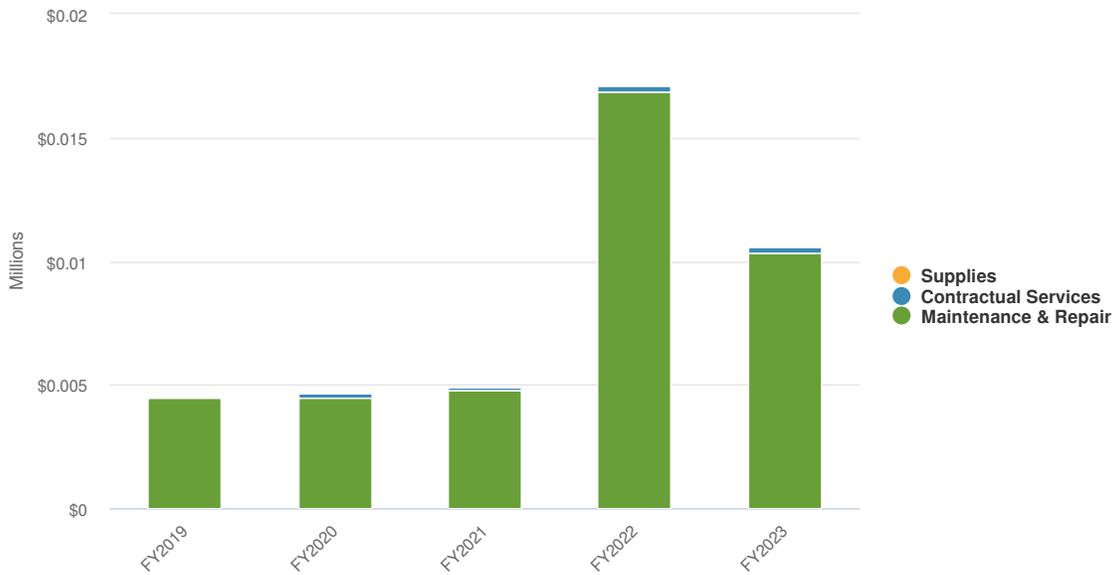


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

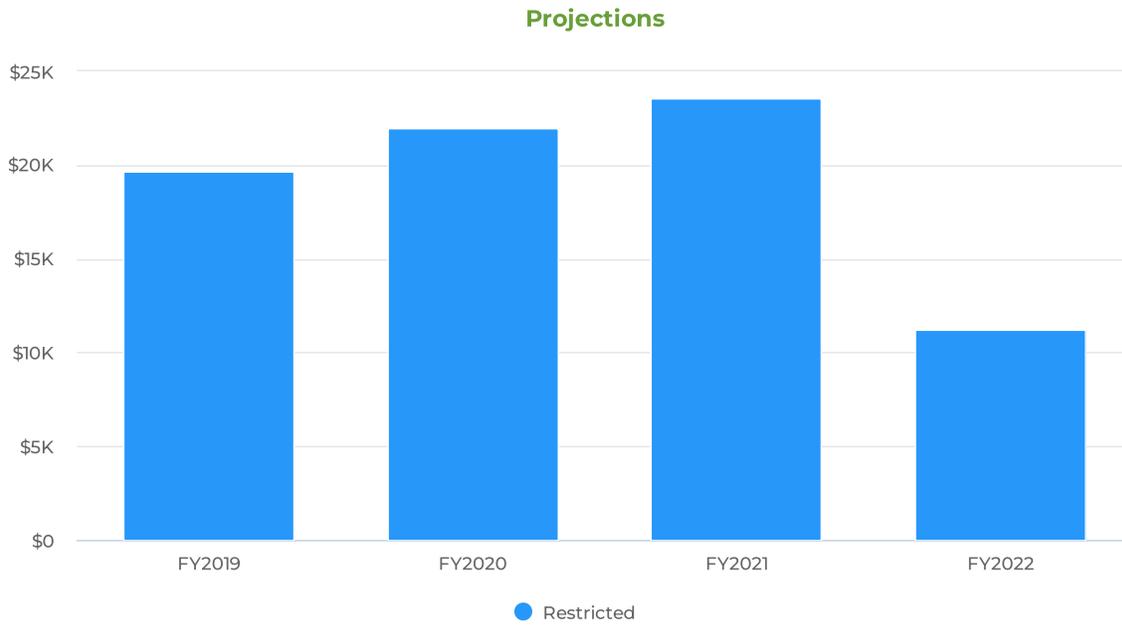


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Maintenance & Repair	\$4,500	\$4,500	\$4,800	\$16,851	\$10,336	-38.7%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Contractual Services	\$0	\$135	\$98	\$250	\$250	0%
Supplies	\$30	\$30	\$0	\$30	\$30	0%
Total Expense Objects:	\$4,530	\$4,664	\$4,898	\$17,131	\$10,616	-38%

Fund Balance



	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Restricted	\$19,678	\$21,989	\$23,572	\$11,209	-52.4%
Total Fund Balance:	\$19,678	\$21,989	\$23,572	\$11,209	-52.4%

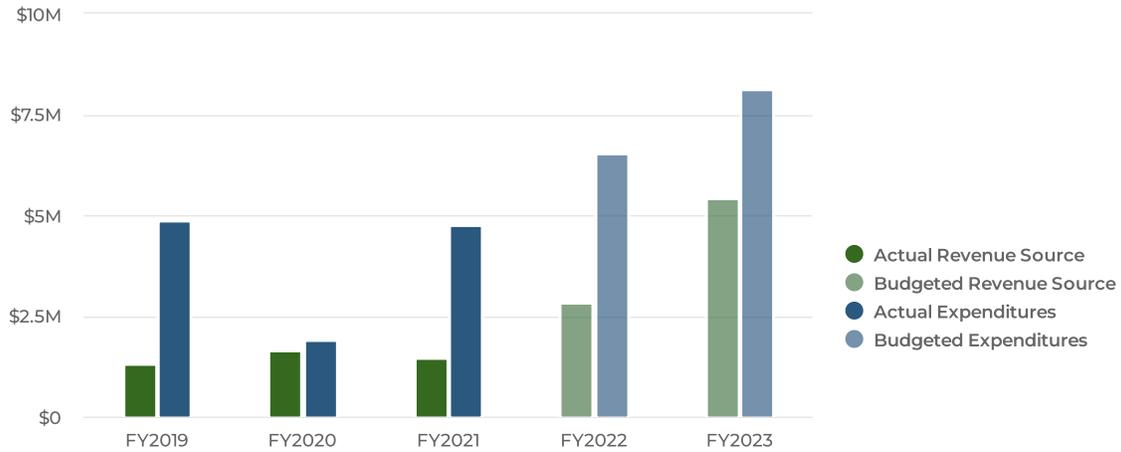


Capital Funds

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.

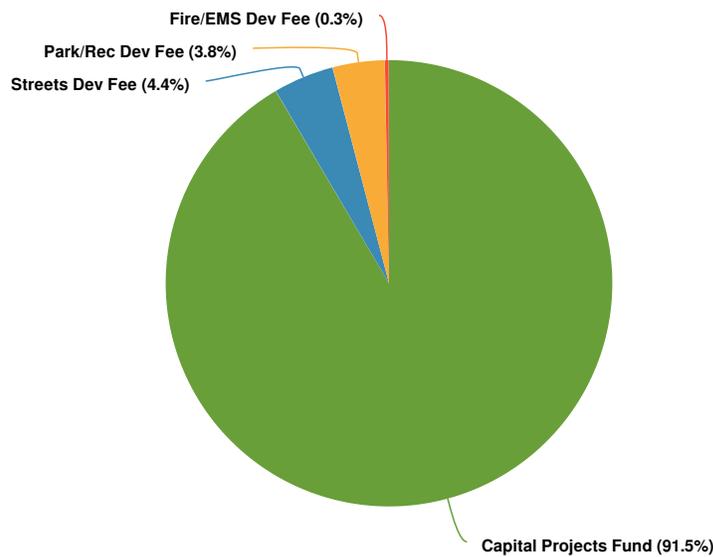
Summary

The Town of Fountain Hills is projecting \$5.46M of revenue in FY2023, which represents a 90.7% increase over the prior year. Budgeted expenditures are projected to increase by 24.1% or \$1.58M to \$8.15M in FY2023.

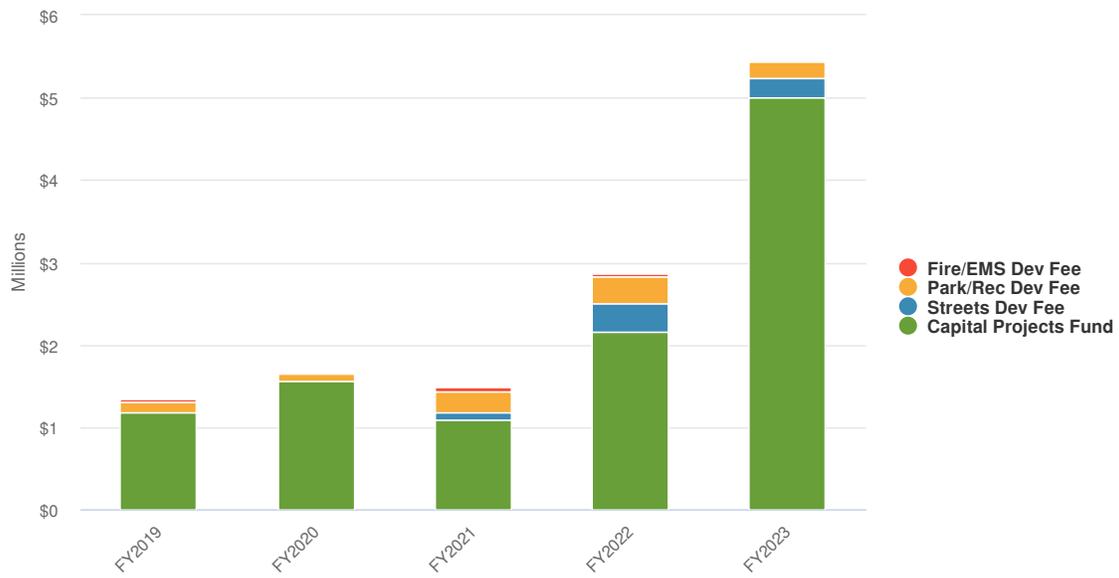


Revenue by Fund

2023 Revenue by Fund



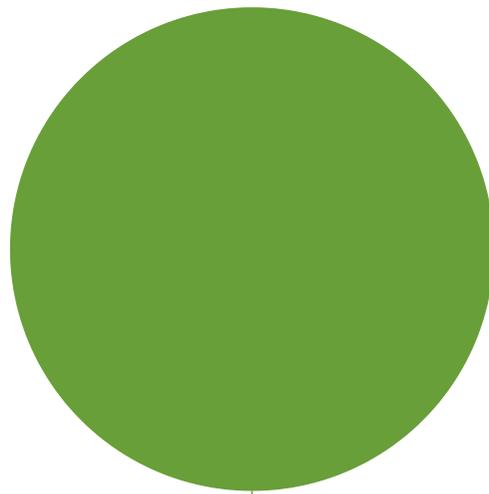
Budgeted and Historical 2023 Revenue by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Capital Projects Fund	\$1,178,618	\$1,560,026	\$1,093,900	\$2,163,960	\$4,996,951	130.9%
Fire/EMS Dev Fee	\$32,812	\$24,121	\$63,387	\$26,023	\$16,221	-37.7%
Streets Dev Fee	\$0	\$3,870	\$77,874	\$331,074	\$240,438	-27.4%
Park/Rec Dev Fee	\$128,085	\$88,642	\$257,704	\$341,317	\$205,348	-39.8%
Total:	\$1,339,515	\$1,676,659	\$1,492,865	\$2,862,374	\$5,458,958	90.7%

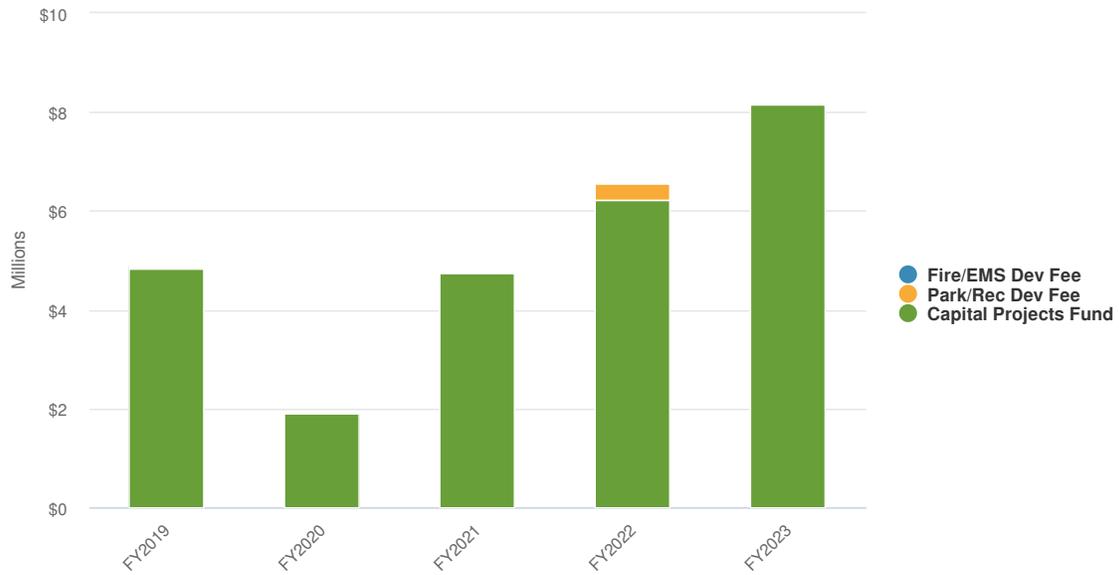
Expenditures by Fund

2023 Expenditures by Fund



Capital Projects Fund (100%)

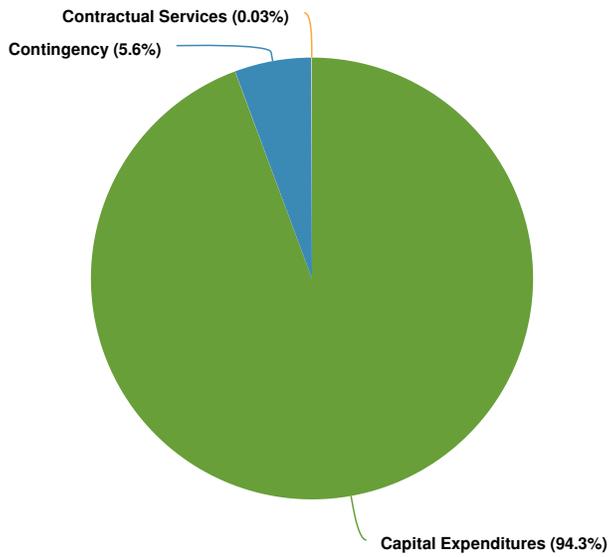
Budgeted and Historical 2023 Expenditures by Fund



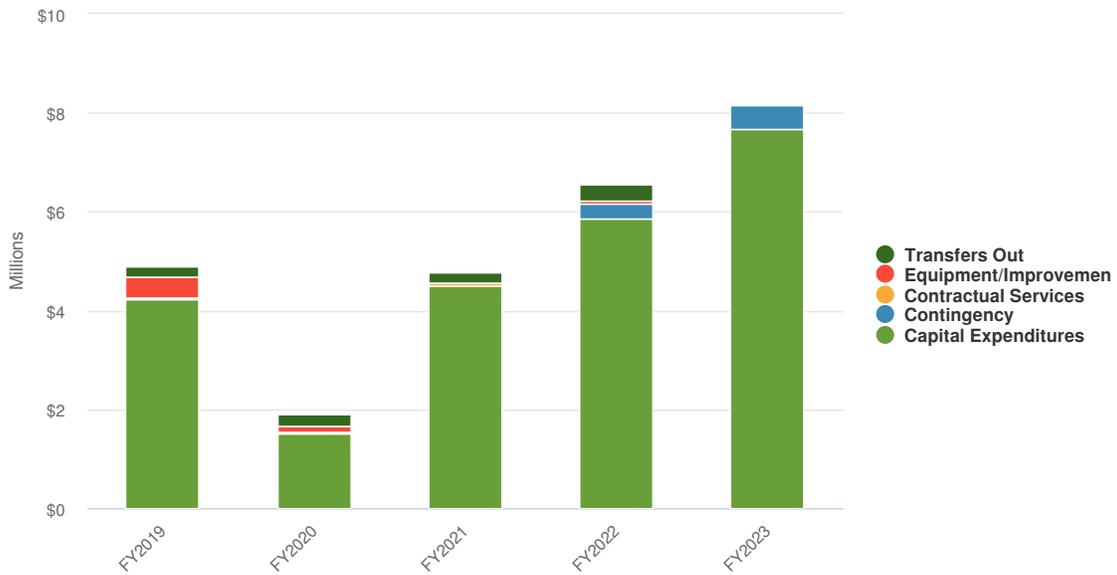
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Capital Projects Fund	\$4,840,998	\$1,904,544	\$4,747,156	\$6,223,000	\$8,149,040	31%
Fire/EMS Dev Fee	\$7,632	\$1,723	\$0	\$0	\$0	0%
Park/Rec Dev Fee	\$33,094	\$7,471	\$40,000	\$345,000	\$0	-100%
Total:	\$4,881,724	\$1,913,738	\$4,787,156	\$6,568,000	\$8,149,040	24.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Contractual Services	\$43,446	\$11,488	\$43,168	\$2,800	\$2,800	0%

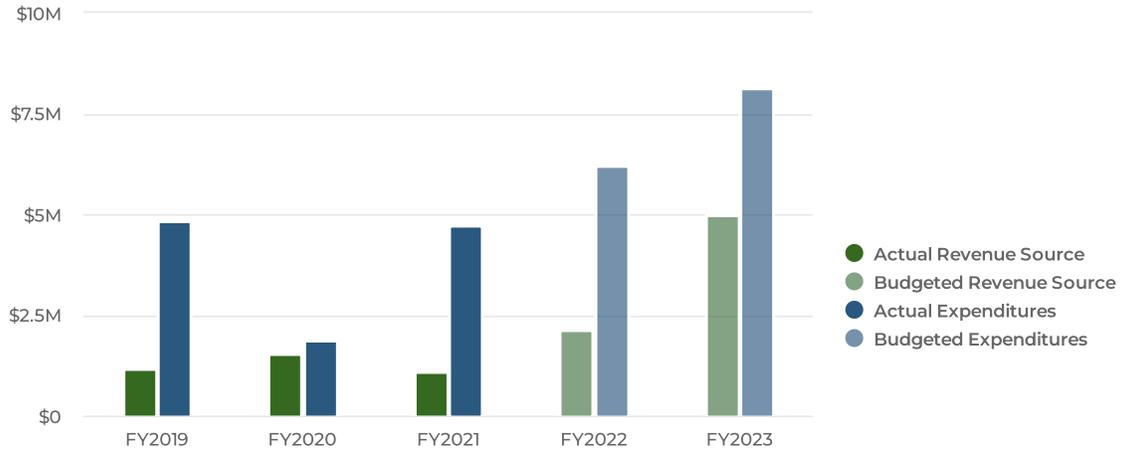


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Equipment/Improvement	\$422,721	\$116,281	\$0	\$50,000	\$0	-100%
Transfers Out	\$200,000	\$266,361	\$229,693	\$345,000	\$0	-100%
Contingency	\$0	\$0	\$0	\$296,200	\$457,840	54.6%
Capital Expenditures	\$4,215,558	\$1,519,608	\$4,514,294	\$5,874,000	\$7,688,400	30.9%
Total Expense Objects:	\$4,881,724	\$1,913,738	\$4,787,156	\$6,568,000	\$8,149,040	24.1%



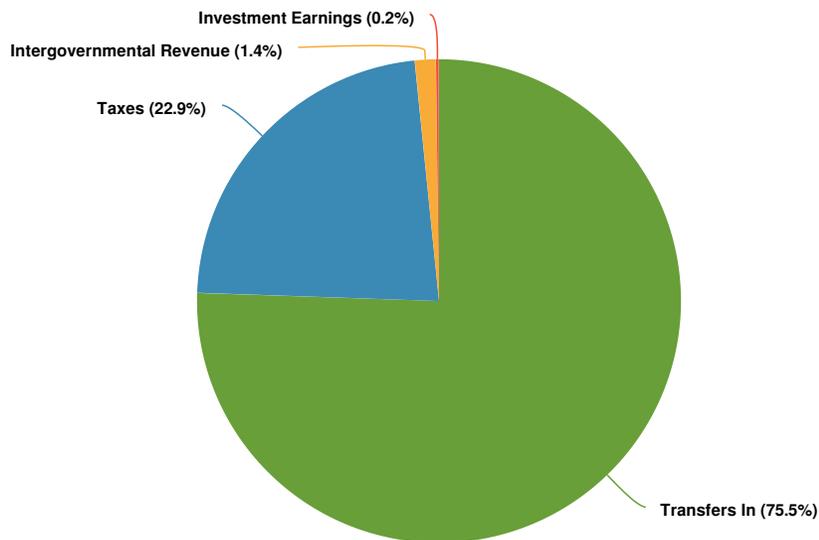
Summary

The Town of Fountain Hills is projecting \$5M of revenue in FY2023, which represents a 130.9% increase over the prior year. Budgeted expenditures are projected to increase by 31% or \$1.93M to \$8.15M in FY2023.

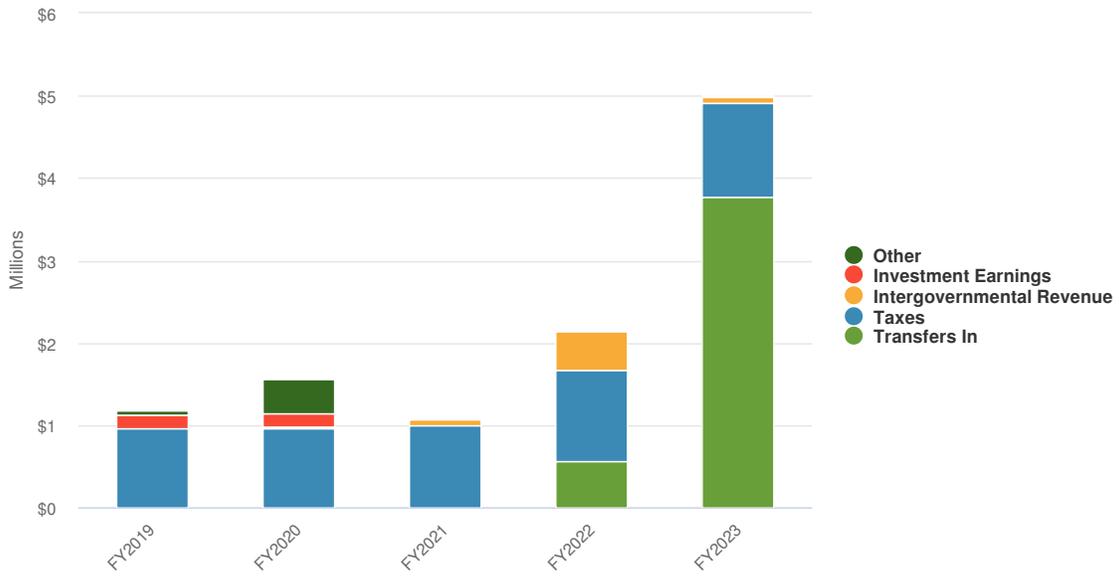


Revenues by Source

Projected 2023 Revenues by Source



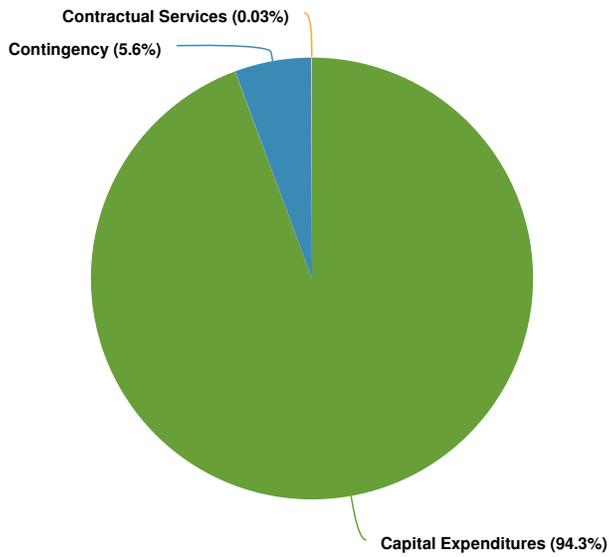
Budgeted and Historical 2023 Revenues by Source



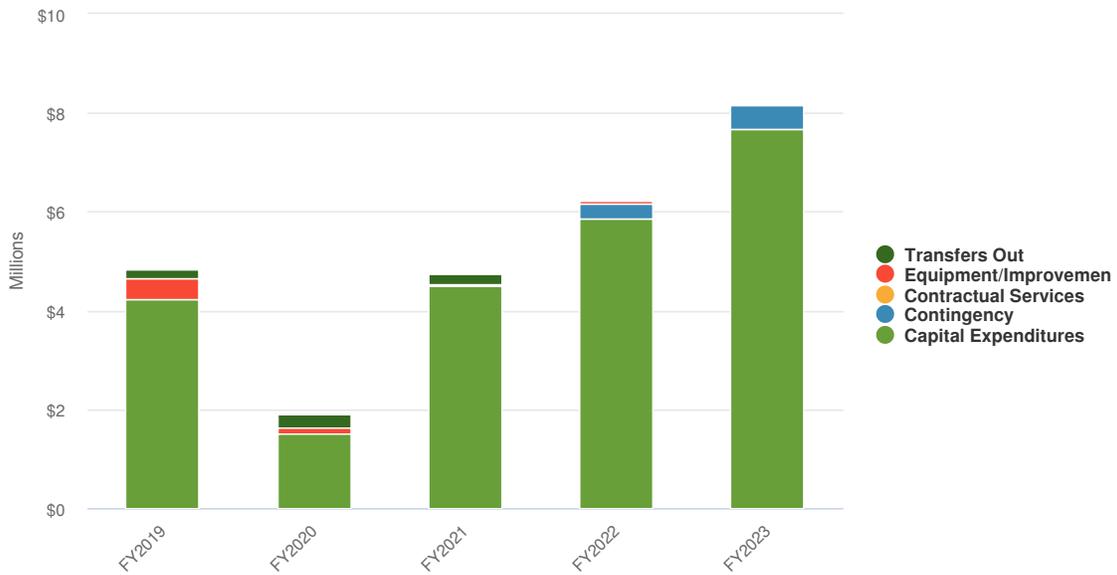
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes	\$966,359	\$955,010	\$995,192	\$1,117,416	\$1,141,951	2.2%
Transfers In	\$0	\$0	\$0	\$555,000	\$3,775,000	580.2%
Intergovernmental Revenue	\$0	\$15,000	\$78,995	\$472,344	\$70,000	-85.2%
Other	\$54,211	\$418,585	\$0	\$0	\$0	0%
Investment Earnings	\$158,048	\$171,431	\$19,713	\$19,200	\$10,000	-47.9%
Total Revenue Source:	\$1,178,618	\$1,560,026	\$1,093,900	\$2,163,960	\$4,996,951	130.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Contractual Services	\$2,720	\$2,294	\$3,168	\$2,800	\$2,800	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Equipment/Improvement	\$422,721	\$116,281	\$0	\$50,000	\$0	-100%
Transfers Out	\$200,000	\$266,361	\$229,693	\$0	\$0	0%
Contingency	\$0	\$0	\$0	\$296,200	\$457,840	54.6%
Capital Expenditures	\$4,215,558	\$1,519,608	\$4,514,294	\$5,874,000	\$7,688,400	30.9%
Total Expense Objects:	\$4,840,998	\$1,904,544	\$4,747,156	\$6,223,000	\$8,149,040	31%

Fund Balance



The Capital Projects Fund is used to accumulate funding for projects across fiscal years. The increase in this year's fund balance will be used in the next fiscal year. Additionally, fund balance is increased by transfers of excess revenues over expenditures in the General Fund. In FY22, over \$9M was transferred to this fund for coming projects. Increases can also be explained by planned projects being delayed or postponed for various reasons. If the projects are approved to be carried over to another year, the fund balance will again be budgeted for the new year.

	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Committed	\$4,342,555	\$4,488,812	\$3,305,053	\$4,410,148	33.4%
Total Fund Balance:	\$4,342,555	\$4,488,812	\$3,305,053	\$4,410,148	33.4%

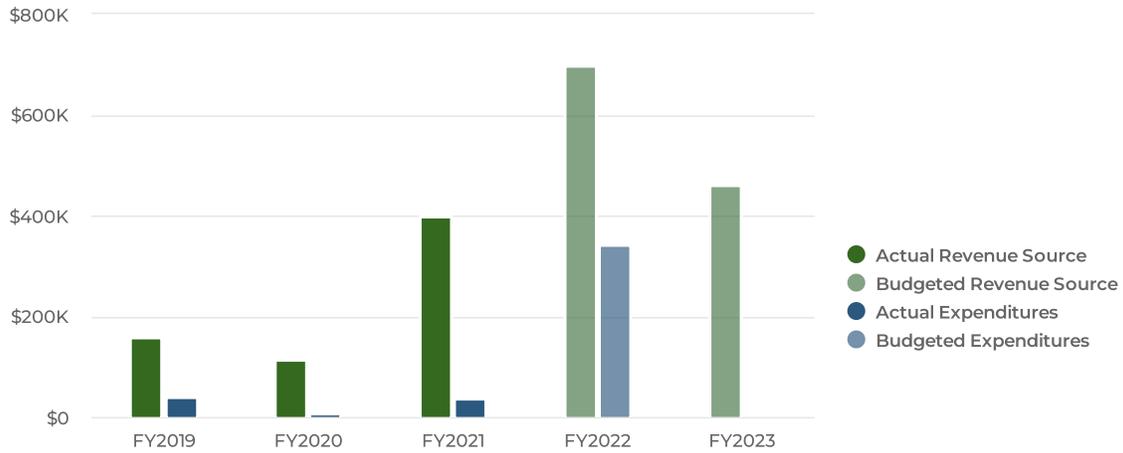


Development Fee Funds

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).

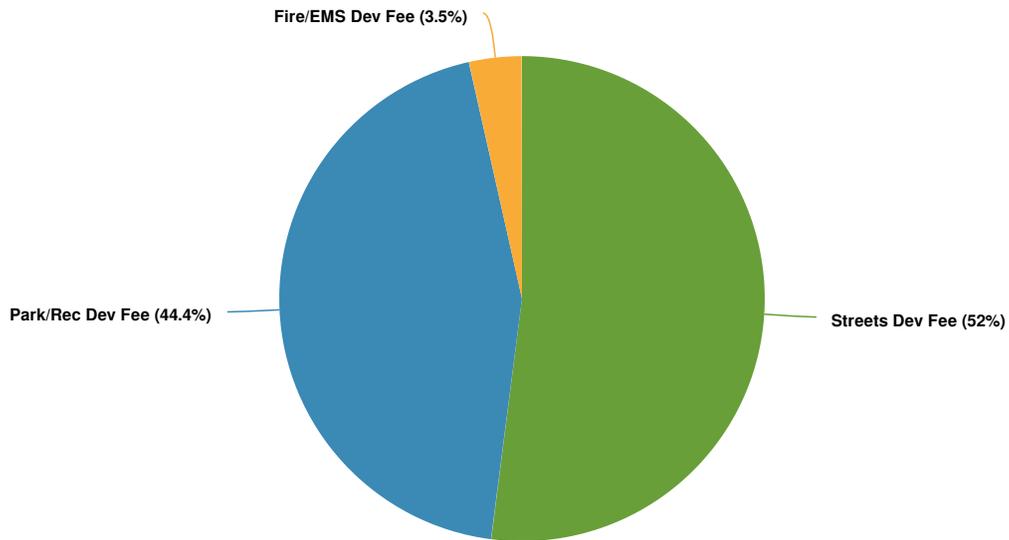
Summary

The Town of Fountain Hills is projecting \$462.01K of revenue in FY2023, which represents a 33.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$345K to N/A in FY2023.

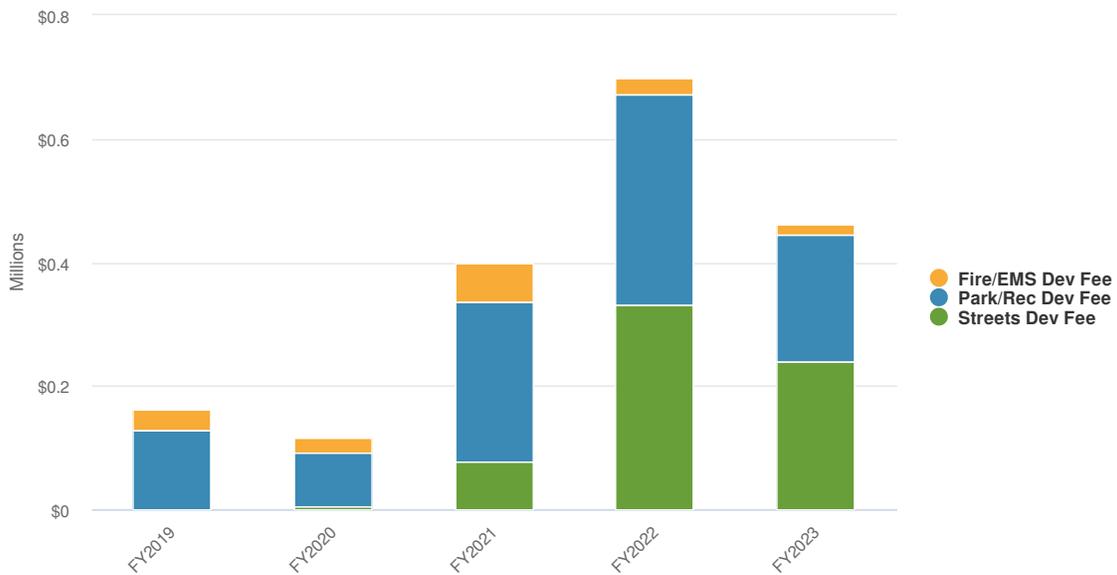


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Fire/EMS Dev Fee	\$32,812	\$24,121	\$63,387	\$26,023	\$16,221	-37.7%
Streets Dev Fee	\$0	\$3,870	\$77,874	\$331,074	\$240,438	-27.4%
Park/Rec Dev Fee	\$128,085	\$88,642	\$257,704	\$341,317	\$205,348	-39.8%

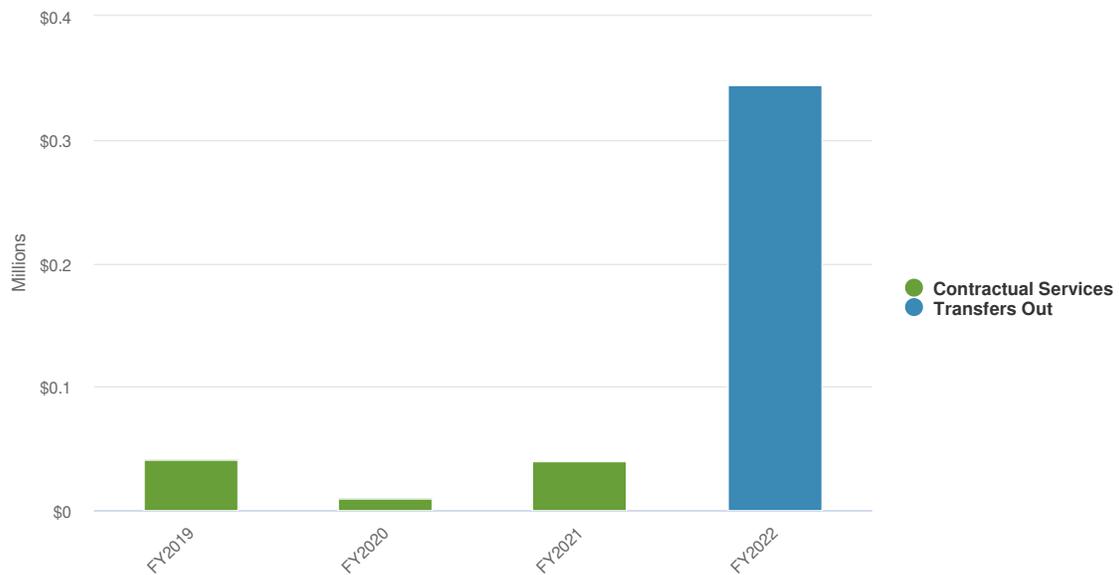


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Total:	\$160,897	\$116,633	\$398,965	\$698,414	\$462,007	-33.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

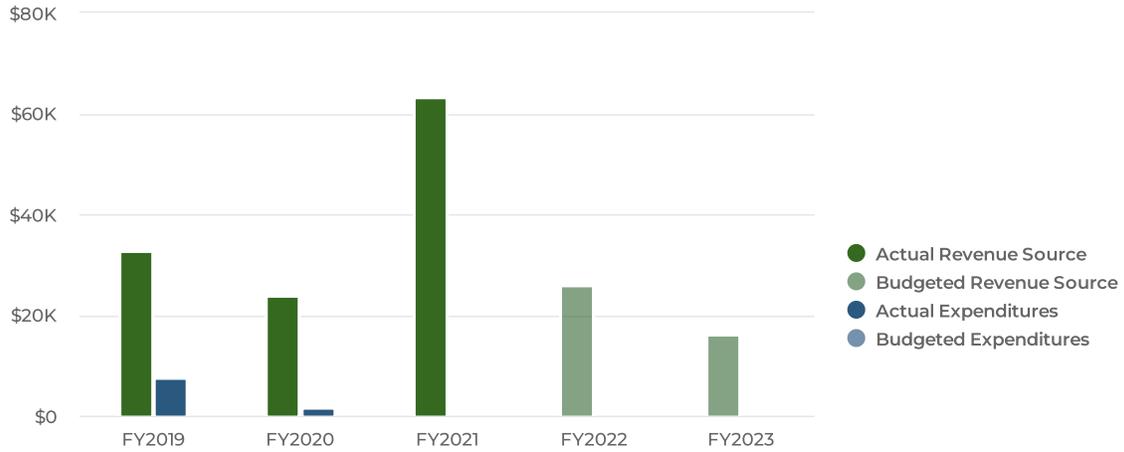


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Contractual Services	\$40,726	\$9,194	\$40,000	\$0	\$0	0%
Transfers Out	\$0	\$0	\$0	\$345,000	\$0	-100%
Total Expense Objects:	\$40,726	\$9,194	\$40,000	\$345,000	\$0	-100%



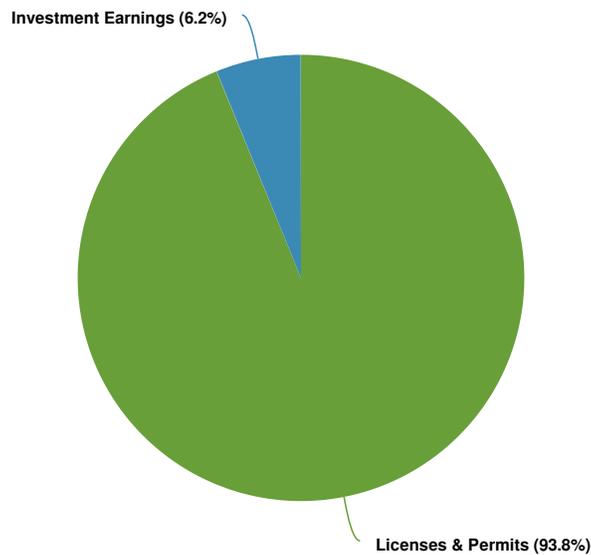
Summary

The Town of Fountain Hills is projecting \$16.22K of revenue in FY2023, which represents a 37.7% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.

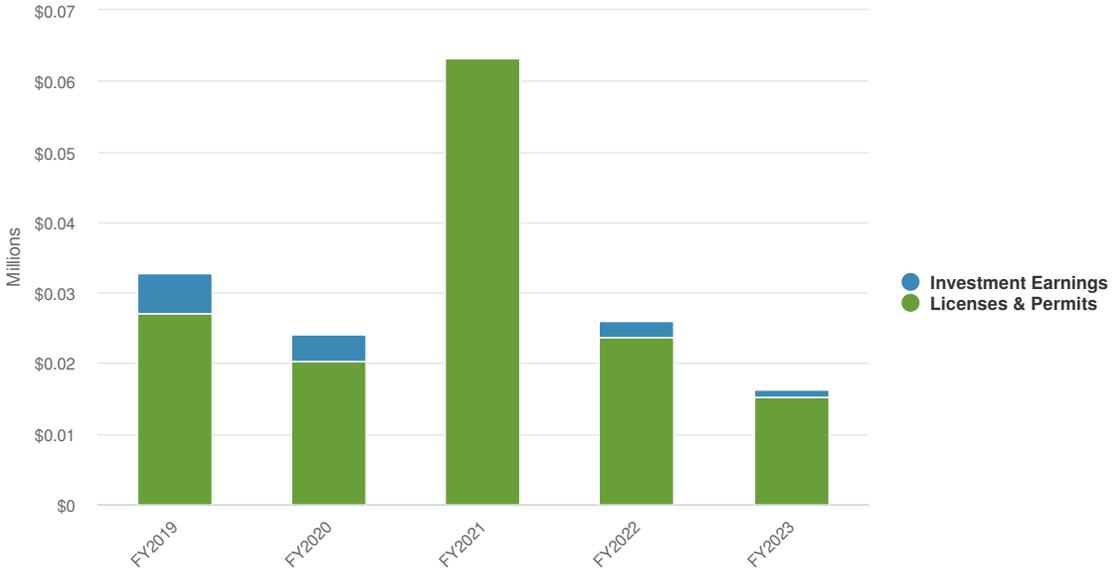


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

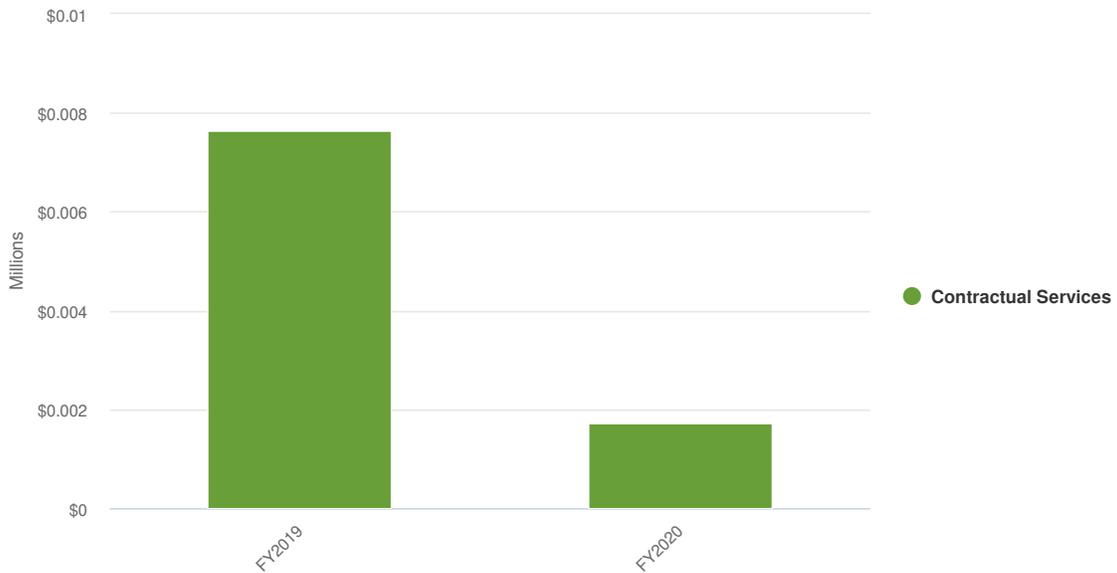


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Licenses & Permits	\$27,004	\$20,315	\$63,248	\$23,623	\$15,221	-35.6%
Investment Earnings	\$5,808	\$3,806	\$139	\$2,400	\$1,000	-58.3%
Total Revenue Source:	\$32,812	\$24,121	\$63,387	\$26,023	\$16,221	-37.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Contractual Services	\$7,632	\$1,723	\$0	\$0	\$0	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Total Expense Objects:	\$7,632	\$1,723	\$0	\$0	\$0	0%

Fund Balance

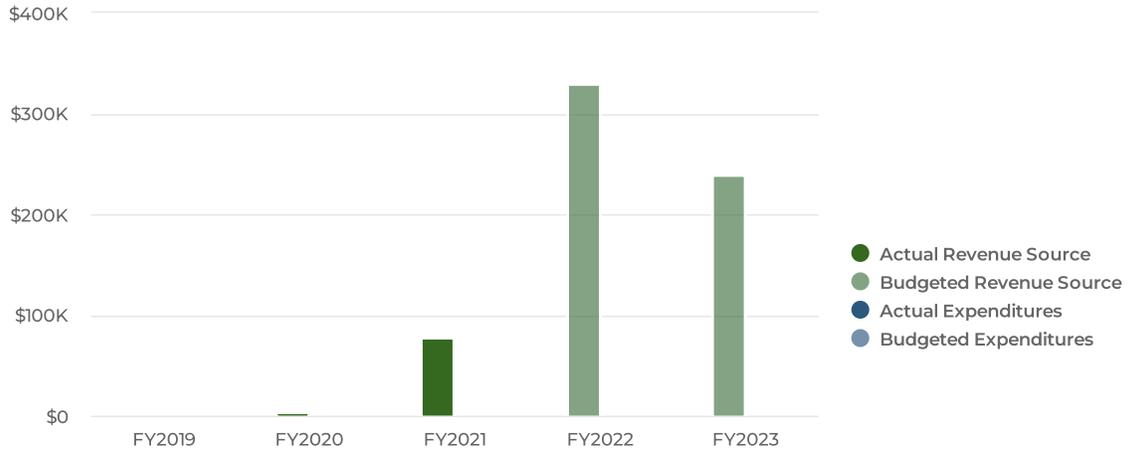


	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Restricted	\$274,135	\$296,533	\$359,921	\$392,742	9.1%
Total Fund Balance:	\$274,135	\$296,533	\$359,921	\$392,742	9.1%



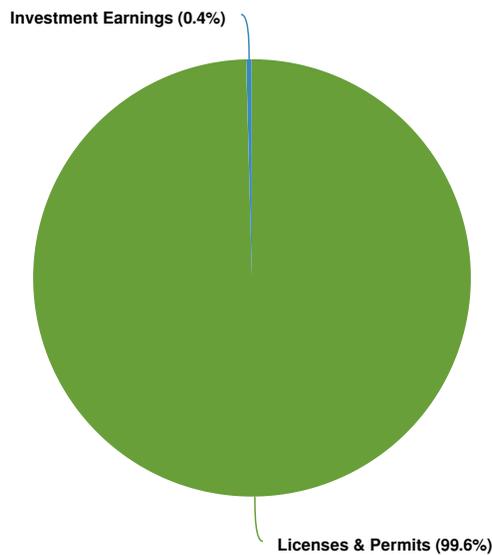
Summary

The Town of Fountain Hills is projecting \$240.44K of revenue in FY2023, which represents a 27.4% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.

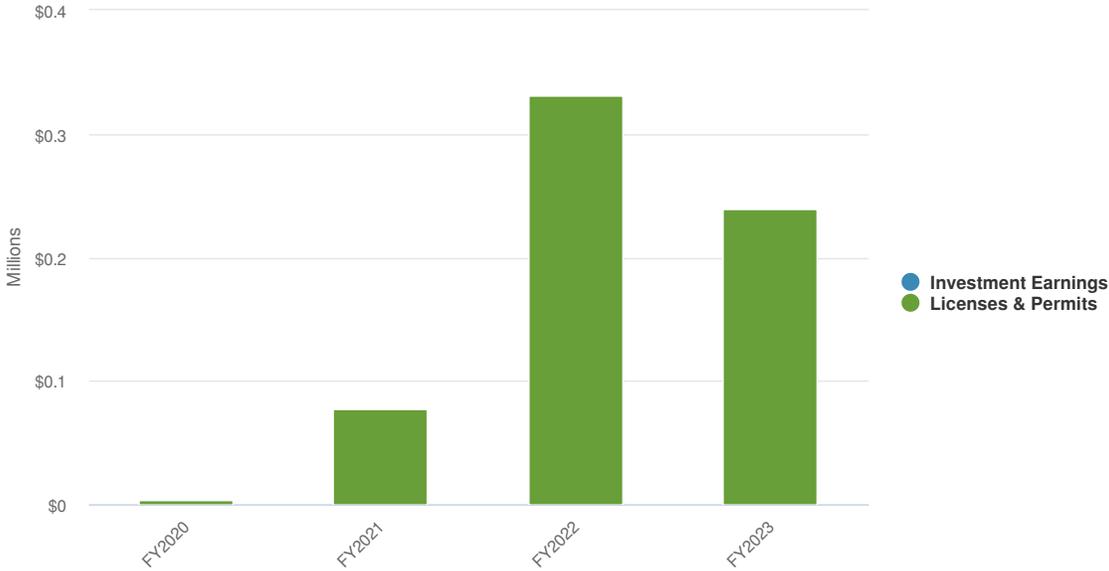


Revenues by Source

Projected 2023 Revenues by Source



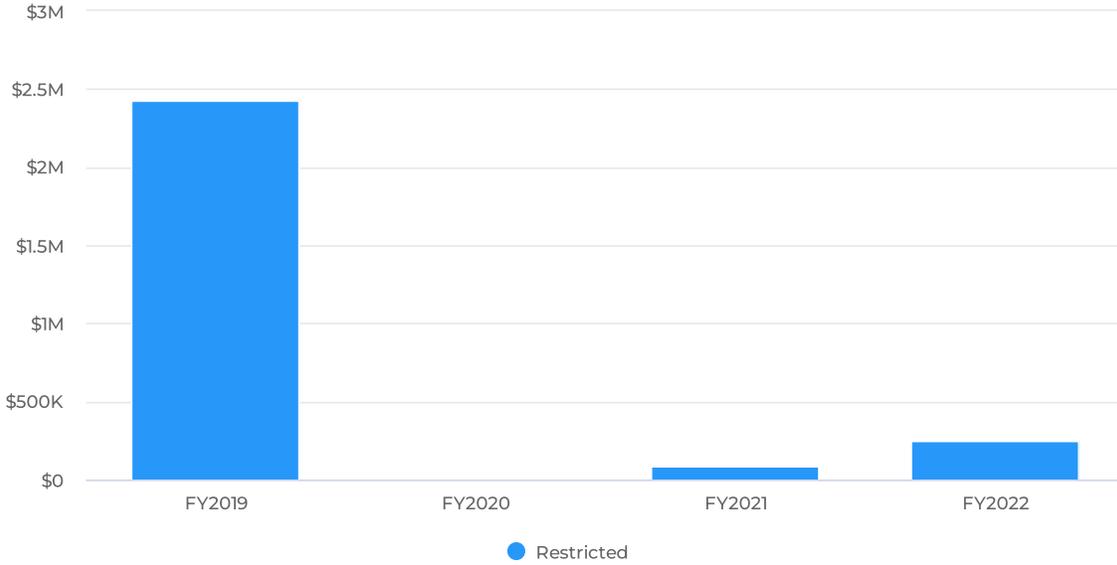
Budgeted and Historical 2023 Revenues by Source



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Licenses & Permits	\$0	\$3,870	\$77,867	\$331,074	\$239,438	-27.7%
Investment Earnings	\$0	\$0	\$7	\$0	\$1,000	N/A
Total Revenue Source:	\$0	\$3,870	\$77,874	\$331,074	\$240,438	-27.4%

Fund Balance

Projections

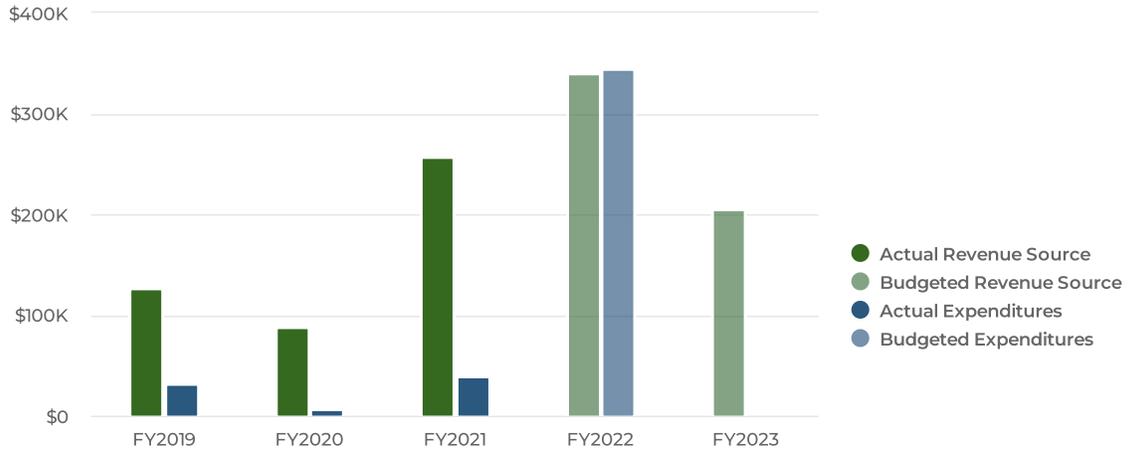


	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Restricted	\$2,422,098	\$3,870	\$81,744	\$247,194	202.4%
Total Fund Balance:	\$2,422,098	\$3,870	\$81,744	\$247,194	202.4%



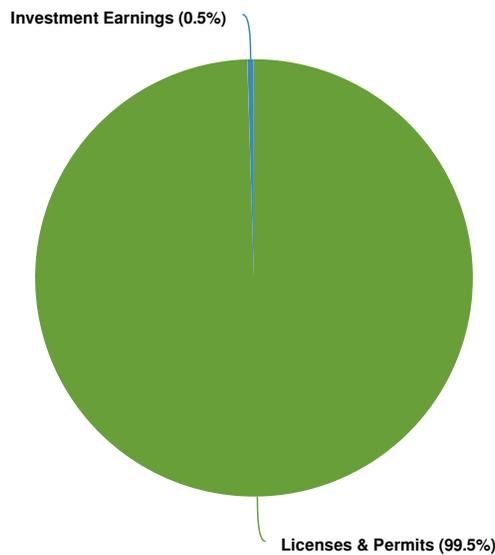
Summary

The Town of Fountain Hills is projecting \$205.35K of revenue in FY2023, which represents a 39.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$345K to N/A in FY2023.

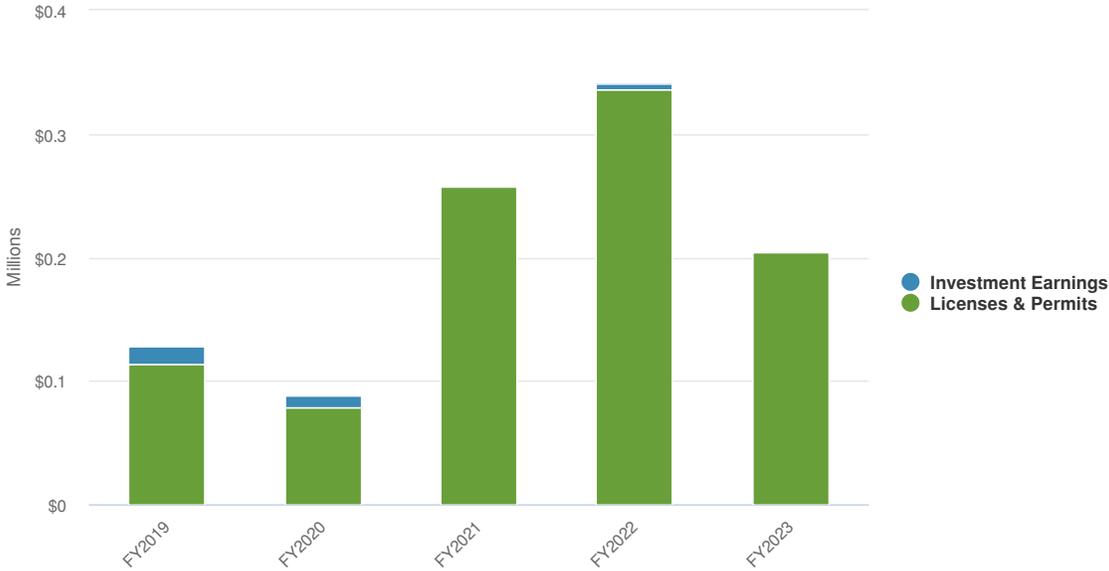


Revenues by Source

Projected 2023 Revenues by Source

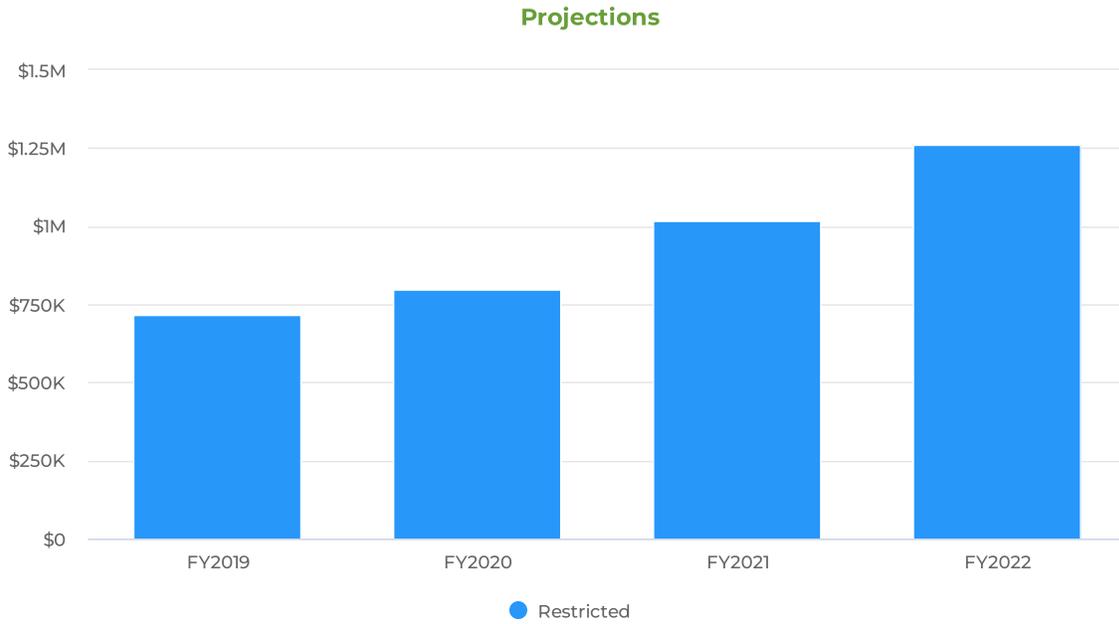


Budgeted and Historical 2023 Revenues by Source



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Licenses & Permits	\$113,187	\$78,604	\$257,342	\$336,517	\$204,348	-39.3%
Investment Earnings	\$14,898	\$10,038	\$362	\$4,800	\$1,000	-79.2%
Total Revenue Source:	\$128,085	\$88,642	\$257,704	\$341,317	\$205,348	-39.8%

Fund Balance



	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Restricted	\$716,579	\$797,749	\$1,015,454	\$1,261,525	24.2%
Total Fund Balance:	\$716,579	\$797,749	\$1,015,454	\$1,261,525	24.2%



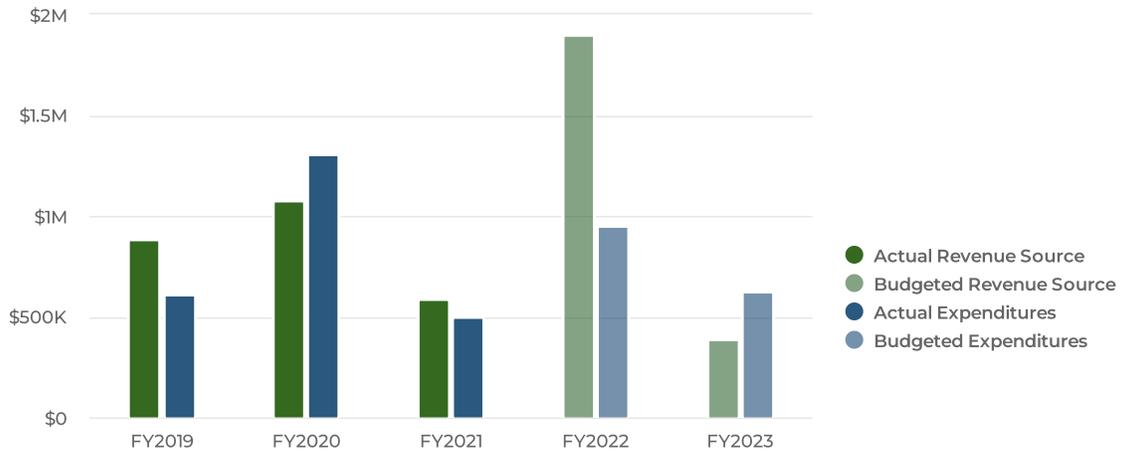


Internal Service Funds

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.

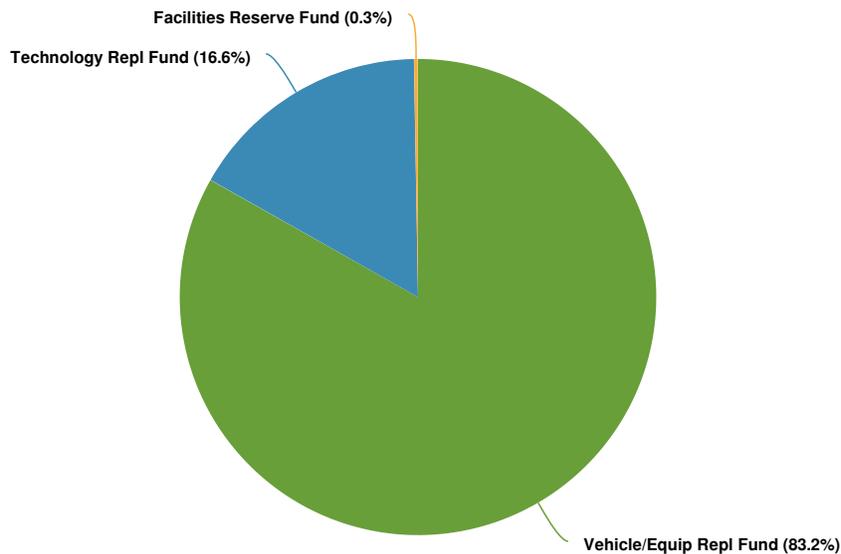
Summary

The Town of Fountain Hills is projecting \$392.58K of revenue in FY2023, which represents a 79.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 33.7% or \$321.34K to \$633.3K in FY2023.

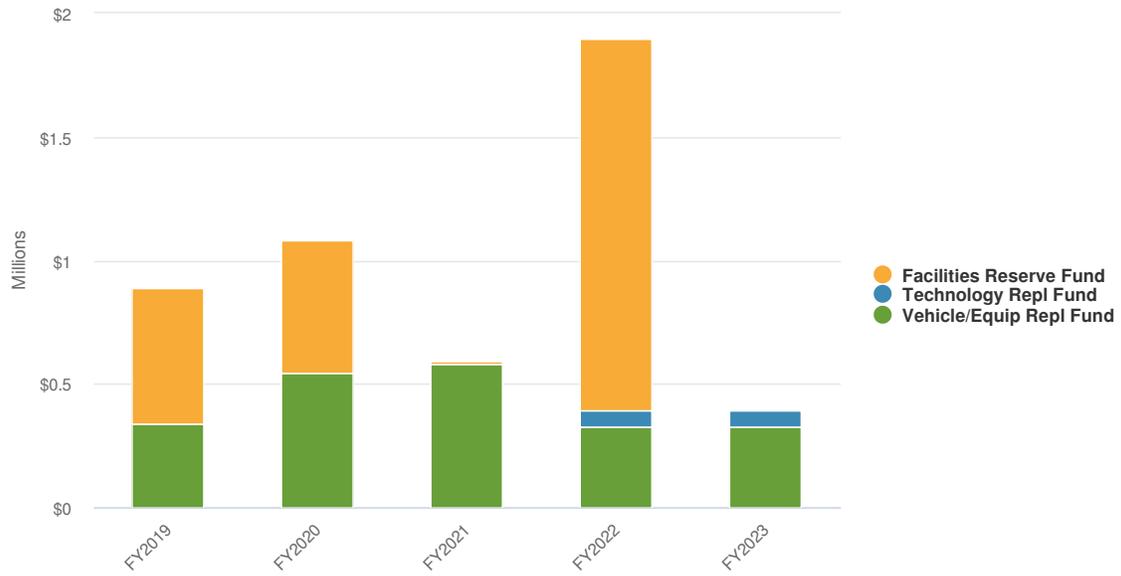


Revenue by Fund

2023 Revenue by Fund



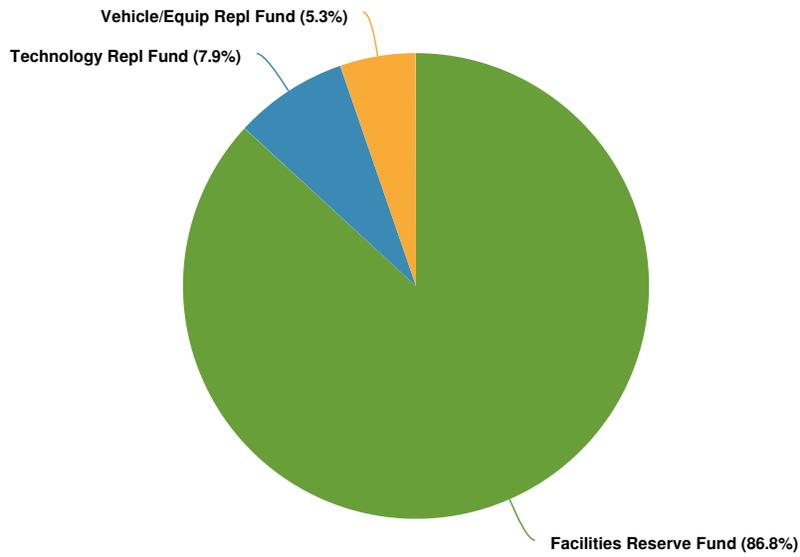
Budgeted and Historical 2023 Revenue by Fund



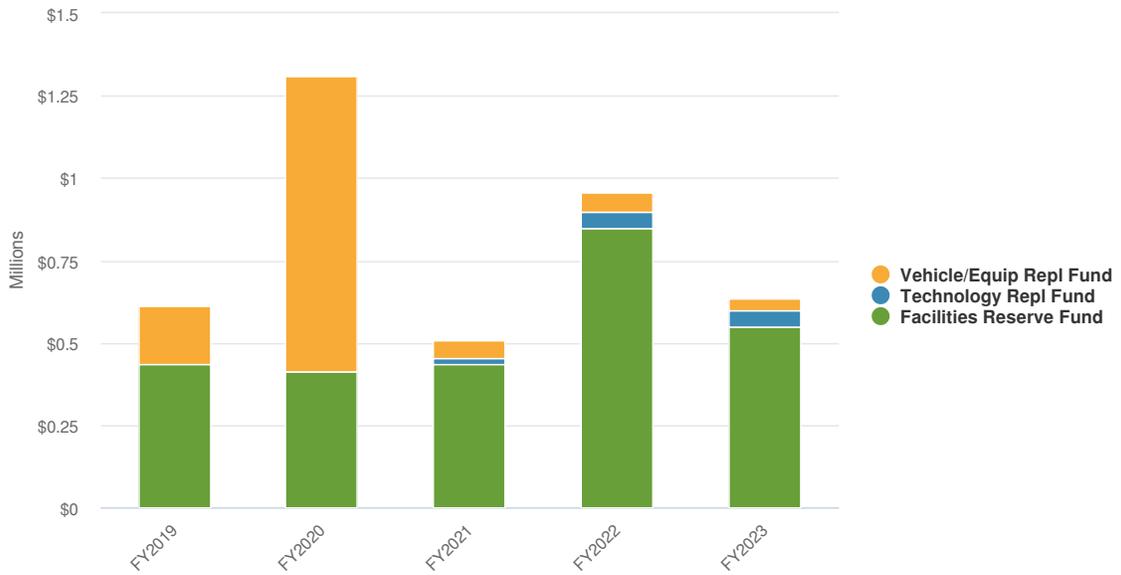
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Facilities Reserve Fund	\$548,011	\$532,495	\$15,556	\$1,507,200	\$1,000	-99.9%
Technology Repl Fund	\$0	\$0	\$12	\$65,000	\$65,017	0%
Vehicle/Equip Repl Fund	\$340,953	\$546,487	\$578,894	\$327,954	\$326,558	-0.4%
Total:	\$888,964	\$1,078,982	\$594,462	\$1,900,154	\$392,575	-79.3%

Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



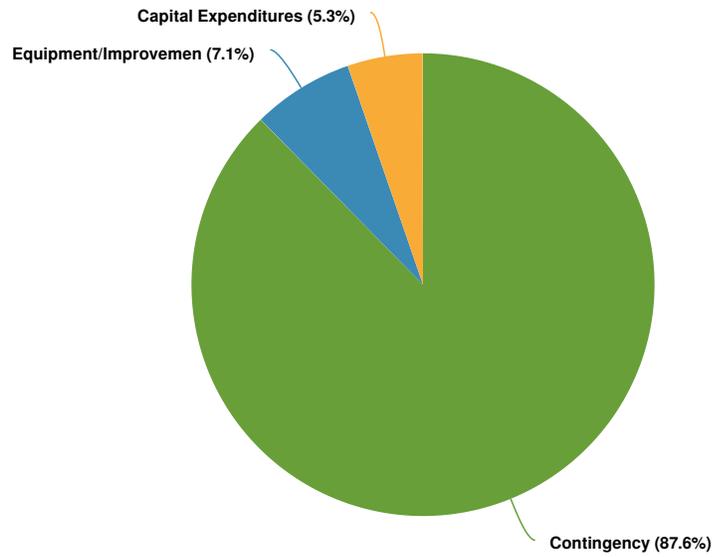
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Facilities Reserve Fund	\$437,028	\$411,006	\$434,166	\$848,638	\$550,000	-35.2%
Technology Repl Fund	\$0	\$0	\$19,224	\$50,000	\$50,000	0%



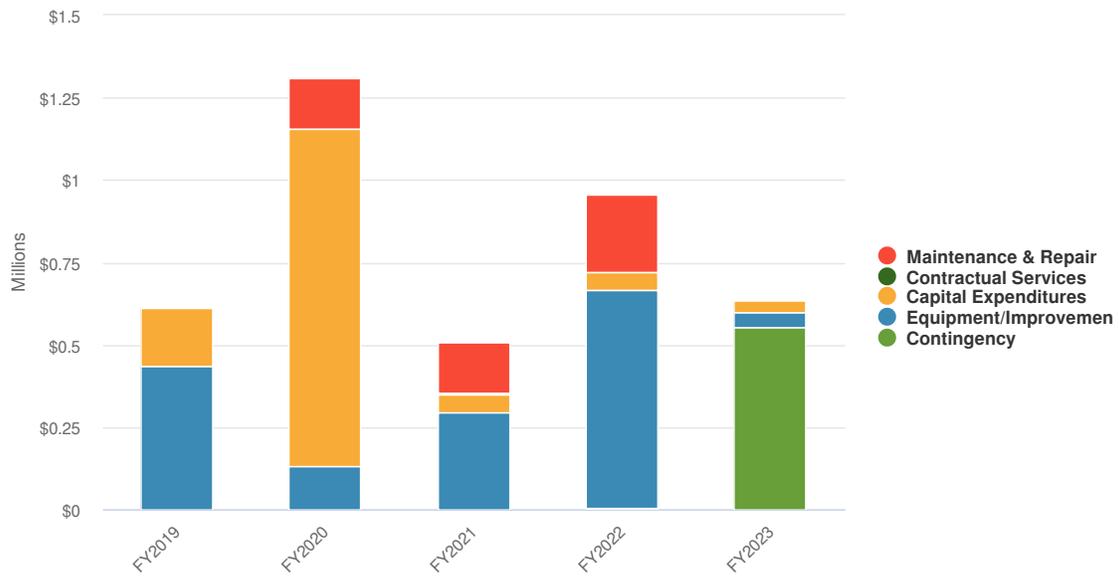
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Vehicle/Equip Repl Fund	\$176,401	\$899,187	\$53,525	\$56,000	\$33,300	-40.5%
Total:	\$613,429	\$1,310,193	\$506,915	\$954,638	\$633,300	-33.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Maintenance & Repair	\$0	\$154,394	\$153,909	\$232,045	\$0	-100%
Contractual Services	\$0	\$0	\$4,368	\$0	\$0	0%
Equipment/Improvement	\$437,028	\$133,495	\$292,891	\$661,593	\$45,000	-93.2%
Contingency	\$0	\$0	\$0	\$5,000	\$555,000	11,000%
Capital Expenditures	\$176,401	\$1,022,304	\$55,746	\$56,000	\$33,300	-40.5%
Total Expense Objects:	\$613,429	\$1,310,193	\$506,915	\$954,638	\$633,300	-33.7%

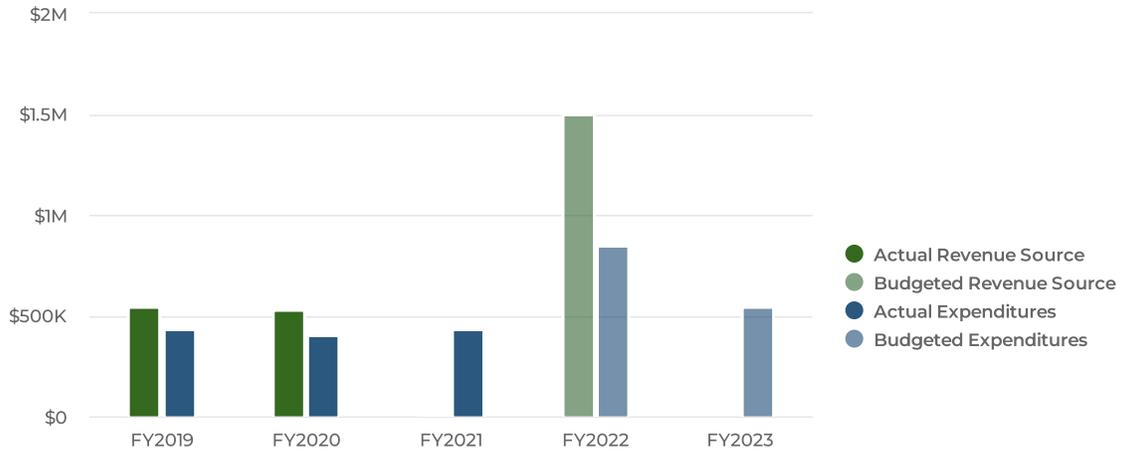


Facilities Reserve Fund

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.

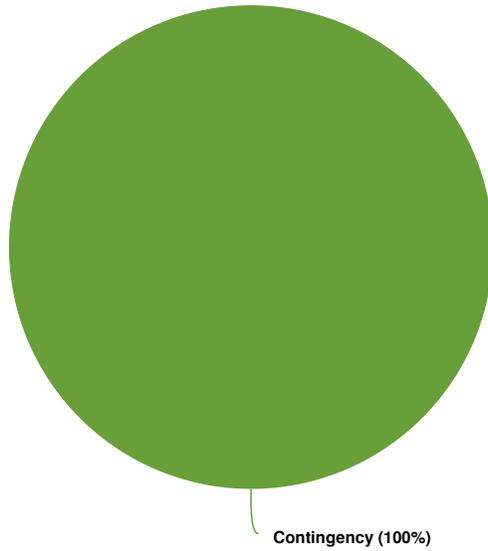
Summary

The Town of Fountain Hills is projecting \$1K of revenue in FY2023, which represents a 99.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 35.2% or \$298.64K to \$550K in FY2023.

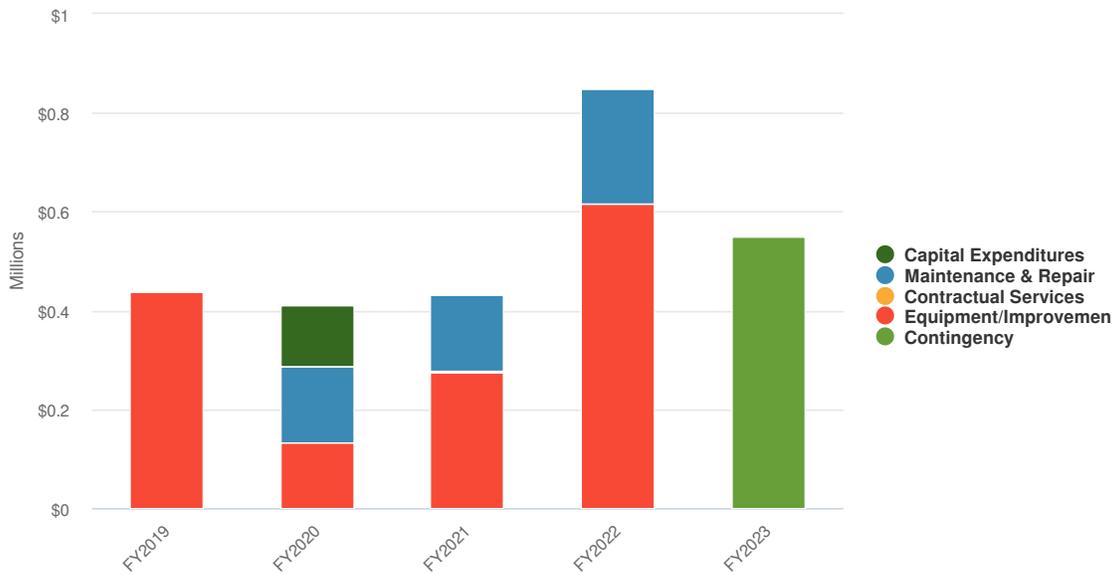


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



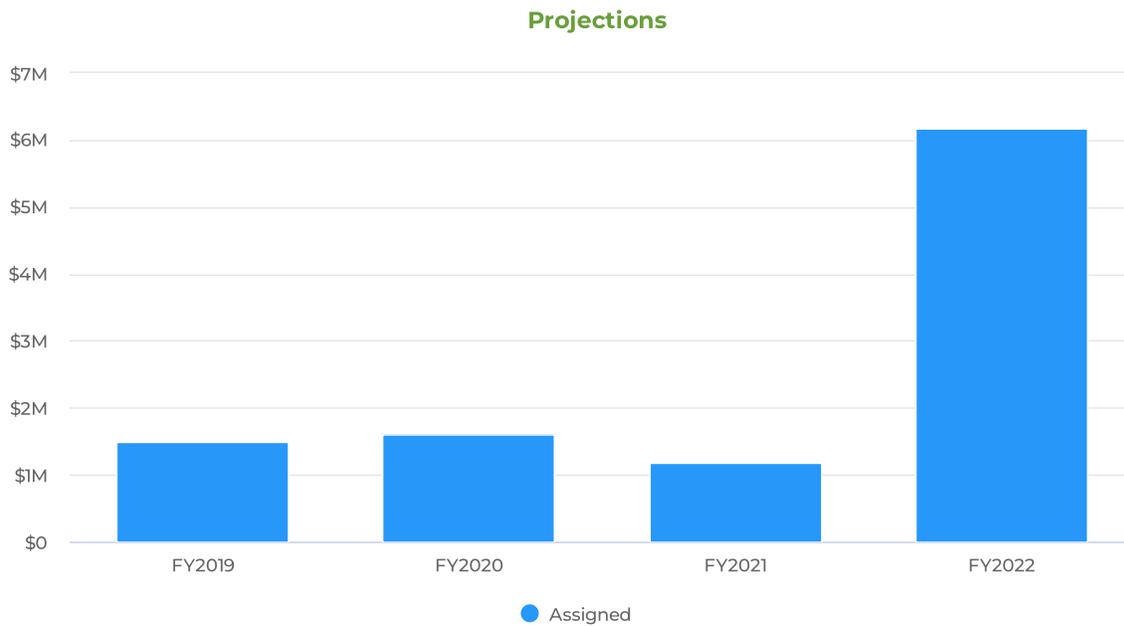
Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Maintenance & Repair	\$0	\$154,394	\$153,909	\$232,045	\$0	-100%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Contractual Services	\$0	\$0	\$4,368	\$0	\$0	0%
Equipment/Improvement	\$437,028	\$133,495	\$273,667	\$616,593	\$0	-100%
Contingency	\$0	\$0	\$0	\$0	\$550,000	N/A
Capital Expenditures	\$0	\$123,117	\$2,222	\$0	\$0	0%
Total Expense Objects:	\$437,028	\$411,006	\$434,166	\$848,638	\$550,000	-35.2%

Fund Balance



	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Assigned	\$1,489,426	\$1,610,915	\$1,192,305	\$6,172,348	417.7%
Total Fund Balance:	\$1,489,426	\$1,610,915	\$1,192,305	\$6,172,348	417.7%

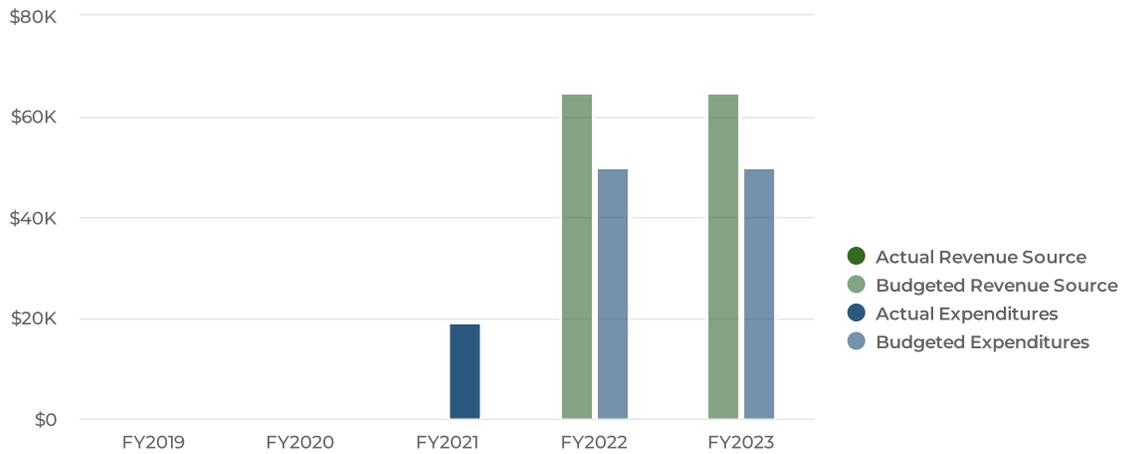


Technology Repl Fund

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.

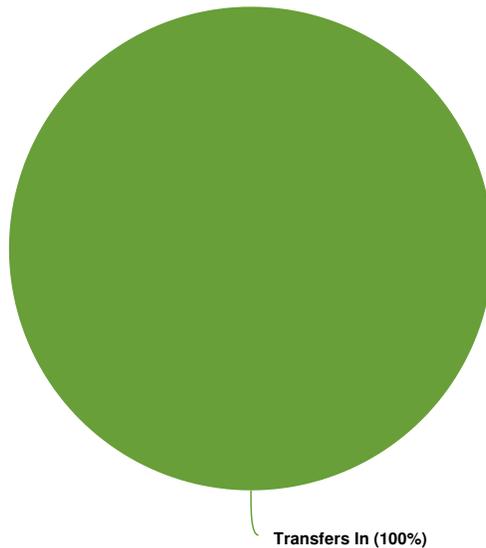
Summary

The Town of Fountain Hills is projecting \$65.02K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$50K in FY2023.

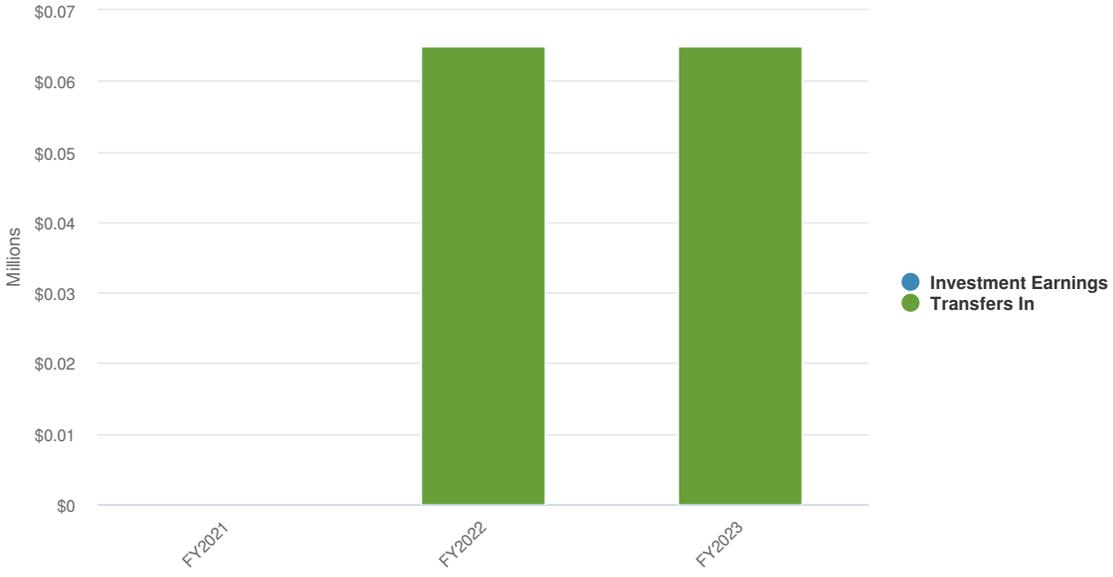


Revenues by Source

Projected 2023 Revenues by Source



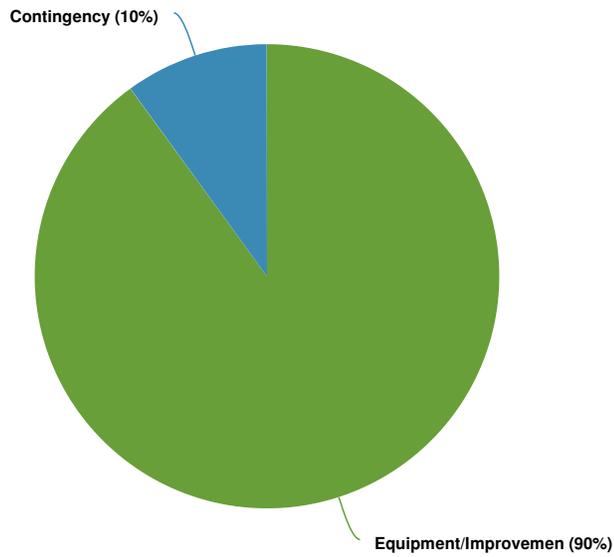
Budgeted and Historical 2023 Revenues by Source



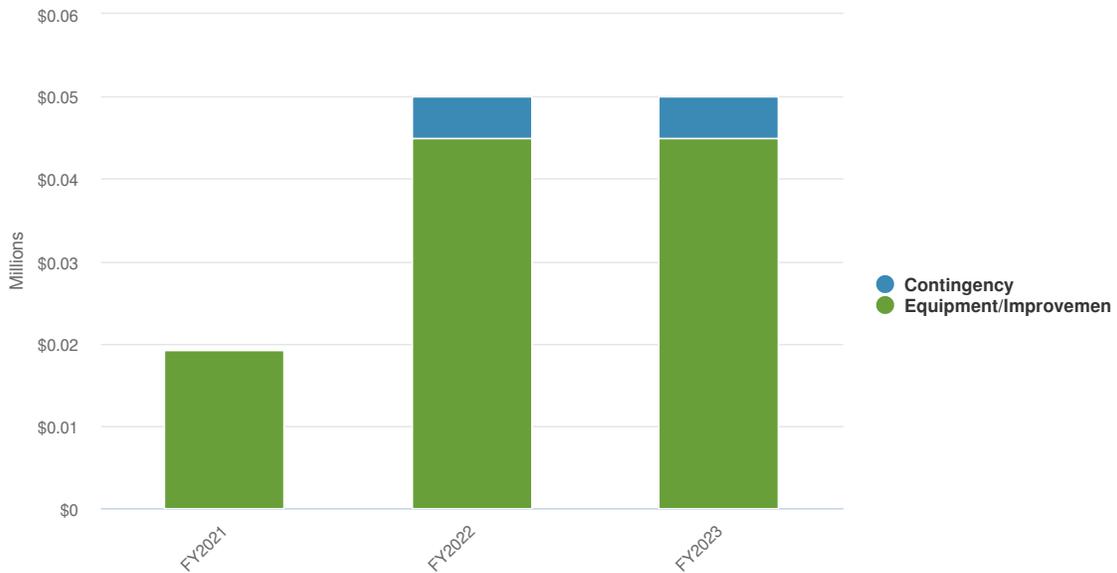
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Transfers In	\$0	\$0	\$0	\$65,000	\$65,017	0%
Investment Earnings	\$0	\$0	\$12	\$0	\$0	0%
Total Revenue Source:	\$0	\$0	\$12	\$65,000	\$65,017	0%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

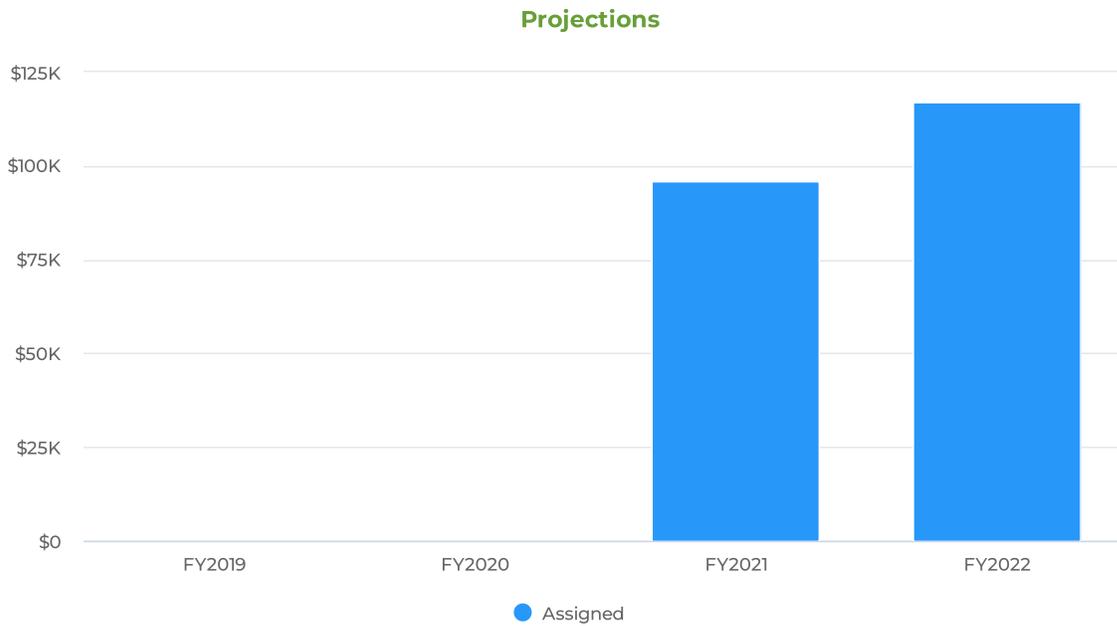


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Equipment/Improvement	\$0	\$0	\$19,224	\$45,000	\$45,000	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Contingency	\$0	\$0	\$0	\$5,000	\$5,000	0%
Total Expense Objects:	\$0	\$0	\$19,224	\$50,000	\$50,000	0%

Fund Balance



	FY2021	FY2022	% Change
Fund Balance	—	—	
Assigned	\$95,787	\$116,863	22%
Total Fund Balance:	\$95,787	\$116,863	22%



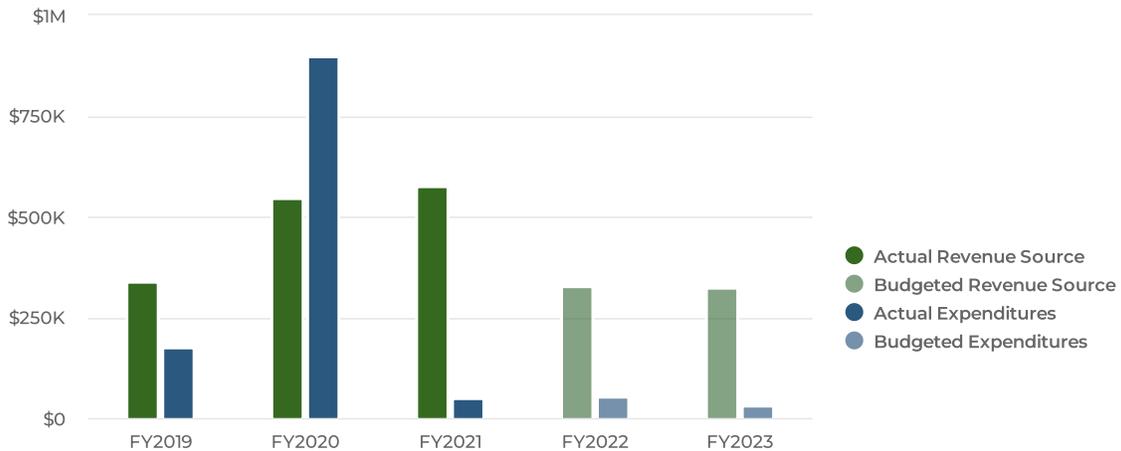
Vehicle/Equip Repl Fund

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.

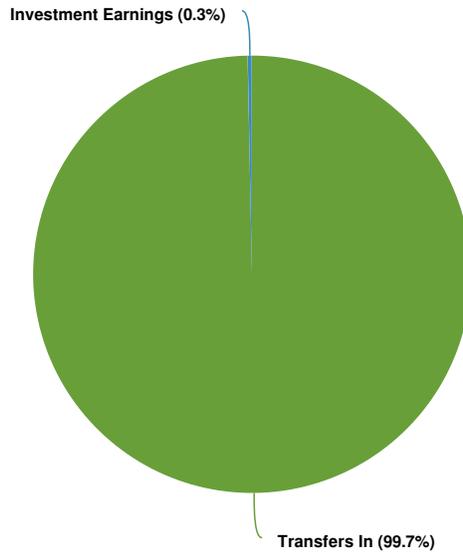
Summary

The Town of Fountain Hills is projecting \$326.56K of revenue in FY2023, which represents a 0.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 40.5% or \$22.7K to \$33.3K in FY2023.

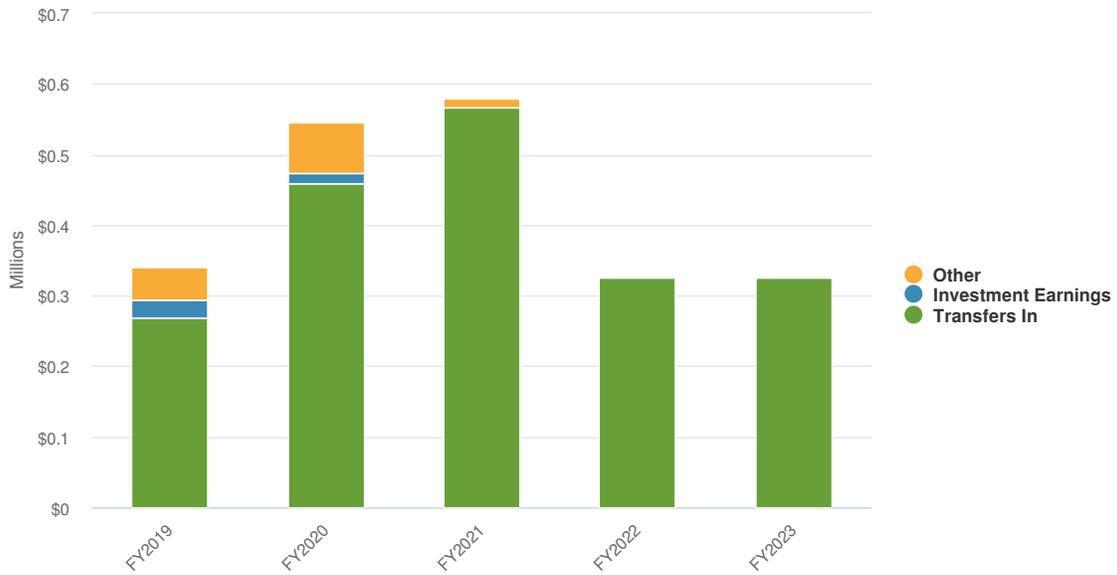


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



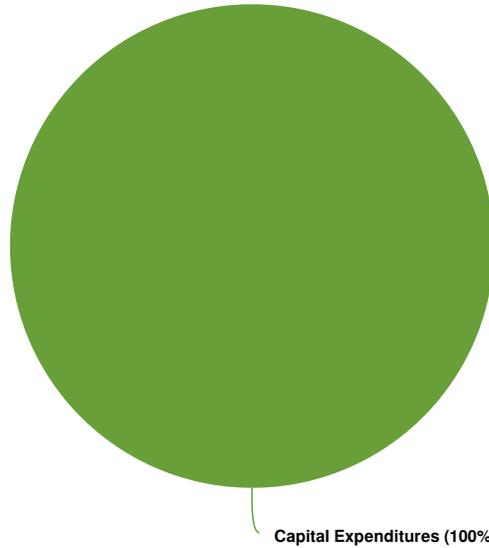
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Transfers In	\$268,446	\$458,250	\$567,147	\$325,554	\$325,558	0%
Other	\$46,458	\$72,125	\$11,325	\$0	\$0	0%
Investment Earnings	\$26,049	\$16,112	\$422	\$2,400	\$1,000	-58.3%



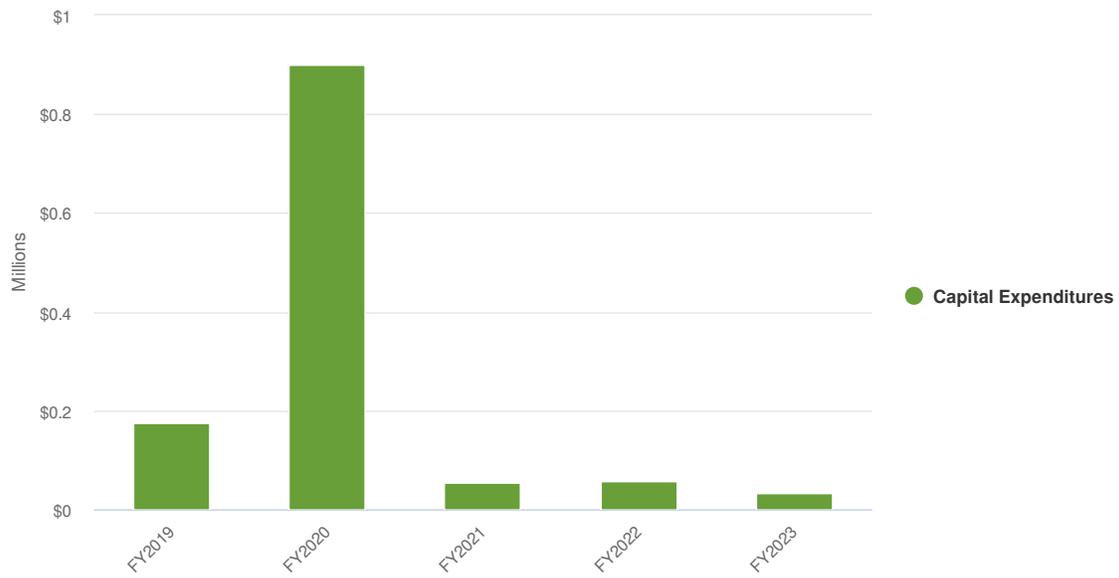
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Total Revenue Source:	\$340,953	\$546,487	\$578,894	\$327,954	\$326,558	-0.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Capital Expenditures	\$176,401	\$899,187	\$53,525	\$56,000	\$33,300	-40.5%
Total Expense Objects:	\$176,401	\$899,187	\$53,525	\$56,000	\$33,300	-40.5%

Fund Balance



	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Assigned	\$1,762,743	\$848,513	\$1,373,883	\$1,375,158	0.1%
Total Fund Balance:	\$1,762,743	\$848,513	\$1,373,883	\$1,375,158	0.1%

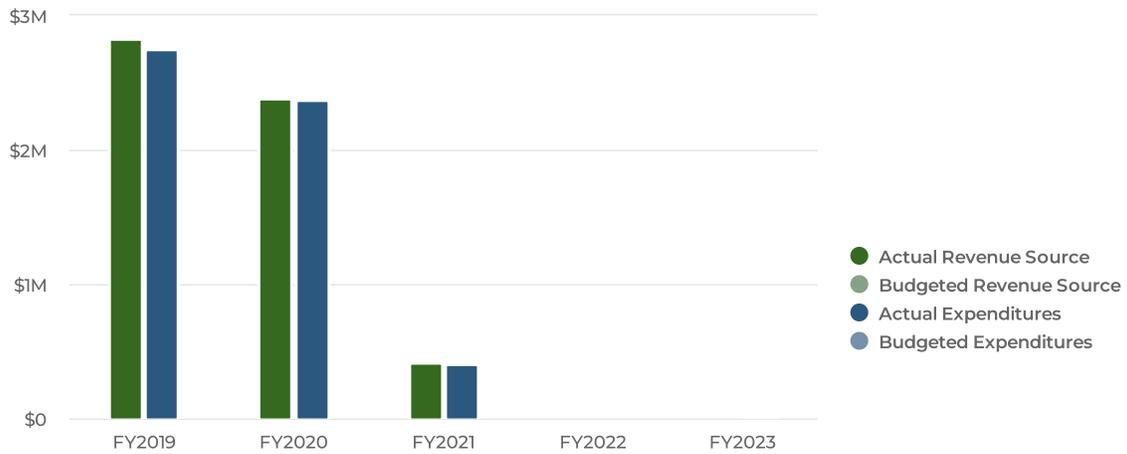


Debt Service Funds

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.

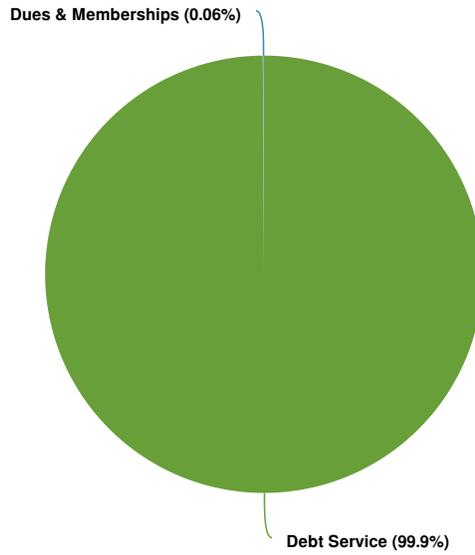
Summary

The Town of Fountain Hills is projecting \$2.78K of revenue in FY2023, which represents a 21.9% increase over the prior year. Budgeted expenditures are projected to increase by 559.3% or \$13.2K to \$15.56K in FY2023.

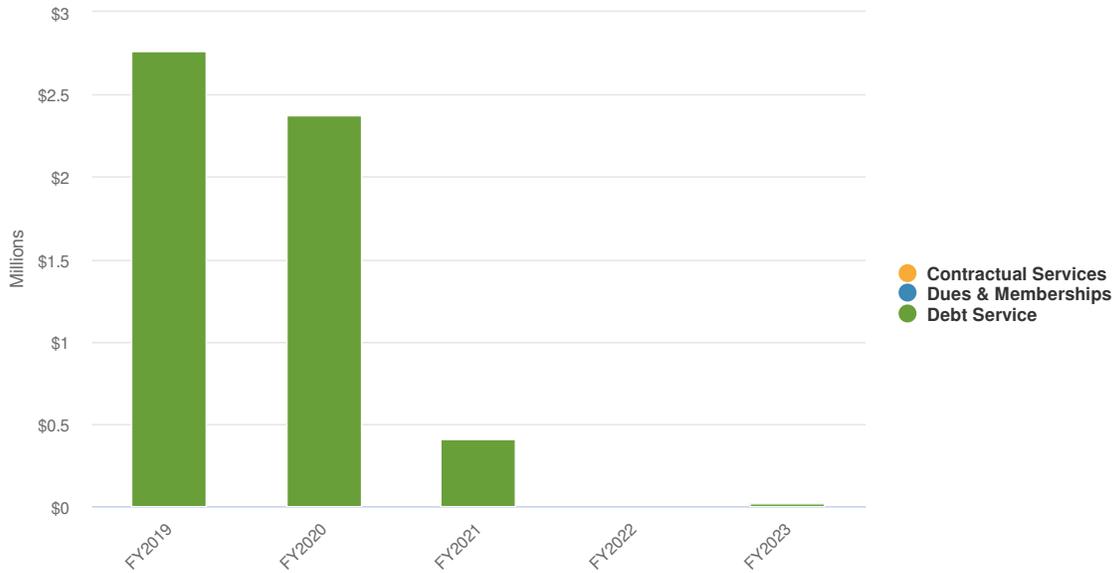


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Dues & Memberships	\$0	\$10	\$10	\$10	\$10	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Contractual Services	\$0	\$138	\$78	\$0	\$0	0%
Debt Service	\$2,760,471	\$2,379,151	\$407,465	\$2,350	\$15,550	561.7%
Total Expense Objects:	\$2,760,471	\$2,379,299	\$407,554	\$2,360	\$15,560	559.3%





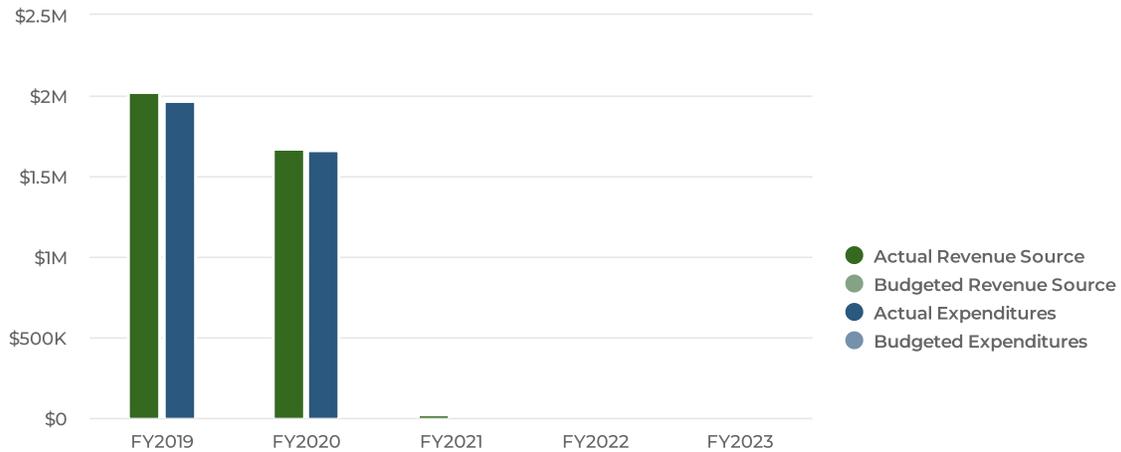
GO Bond Debt Service Fund

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 2023.

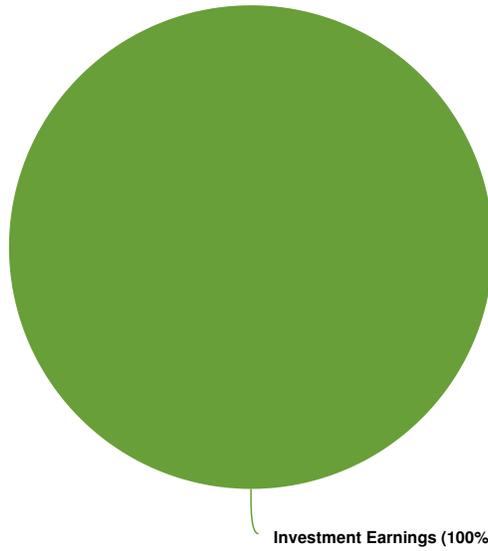
Summary

The Town of Fountain Hills is projecting \$1.2K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$350 in FY2023.

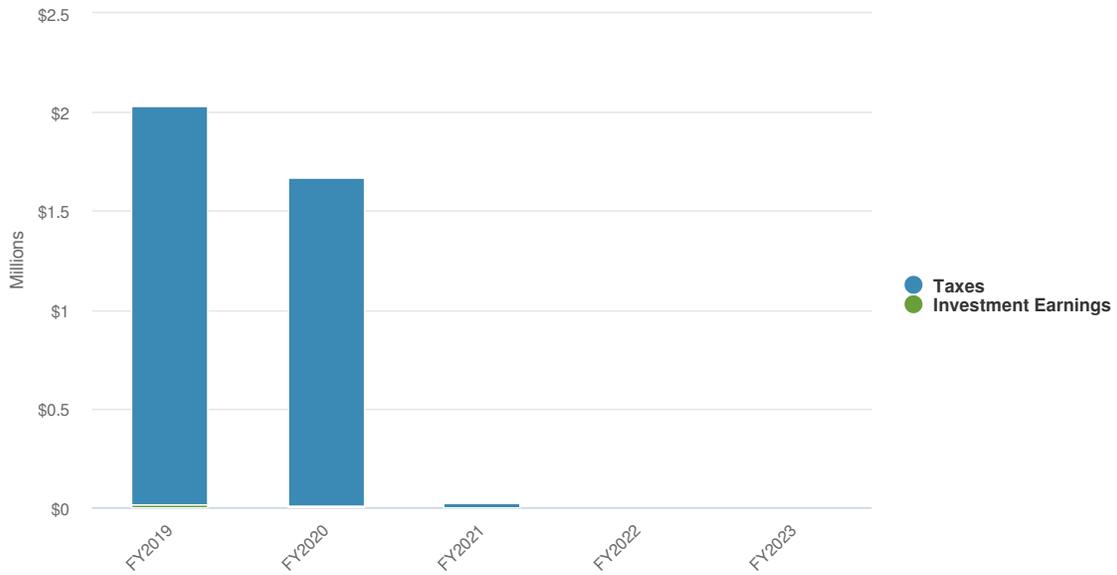


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

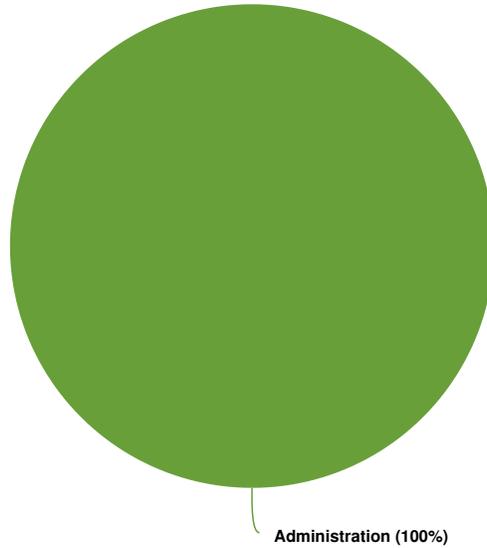


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes	\$2,011,867	\$1,665,453	\$26,014	\$0	\$0	0%
Investment Earnings	\$18,703	\$7,063	\$59	\$1,200	\$1,200	0%

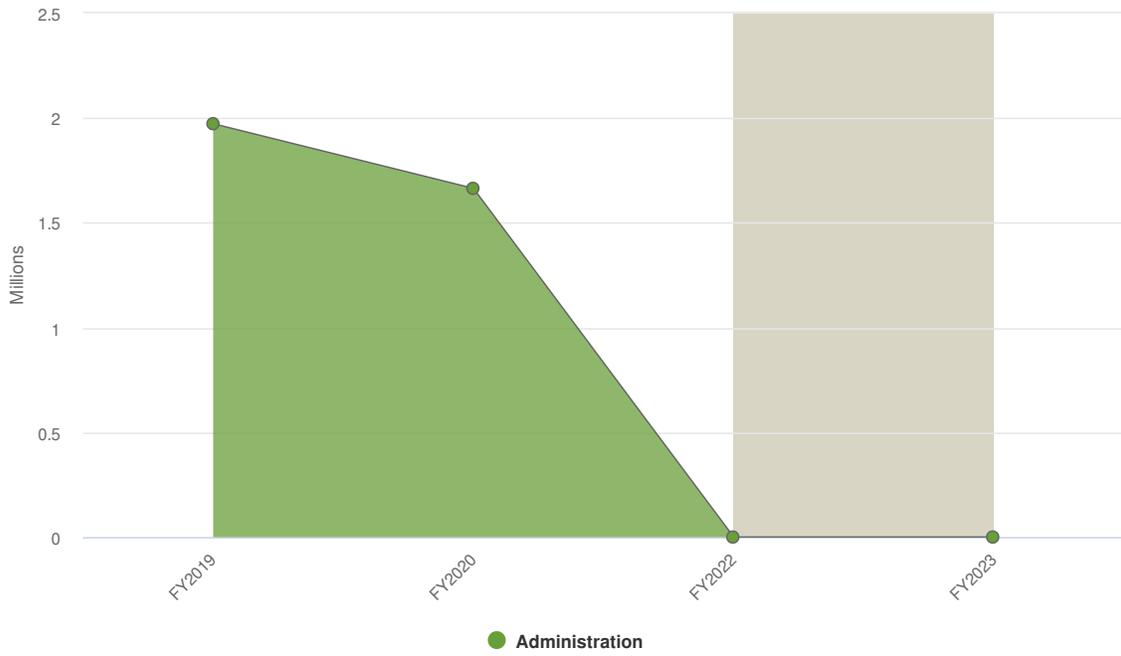
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Total Revenue Source:	\$2,030,570	\$1,672,516	\$26,073	\$1,200	\$1,200	0%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

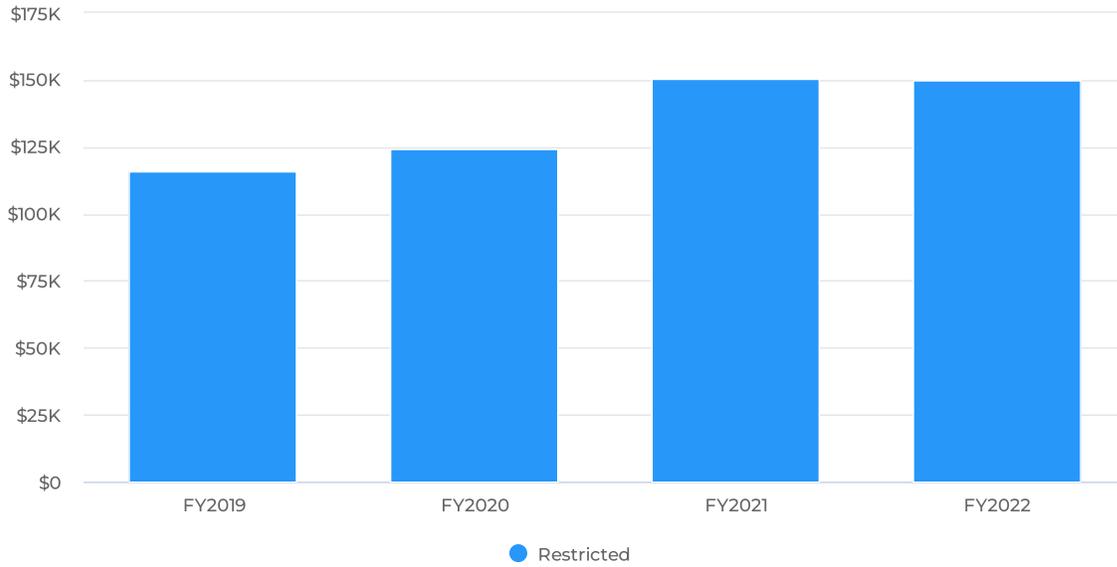


Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expenditures						
Administration	\$1,972,850	\$1,664,300	\$0	\$350	\$350	0%
Total Expenditures:	\$1,972,850	\$1,664,300	\$0	\$350	\$350	0%

Fund Balance

Projections



	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Restricted	\$116,003	\$124,219	\$150,292	\$150,169	-0.1%
Total Fund Balance:	\$116,003	\$124,219	\$150,292	\$150,169	-0.1%



Eagle Mountain CFD Debt Service

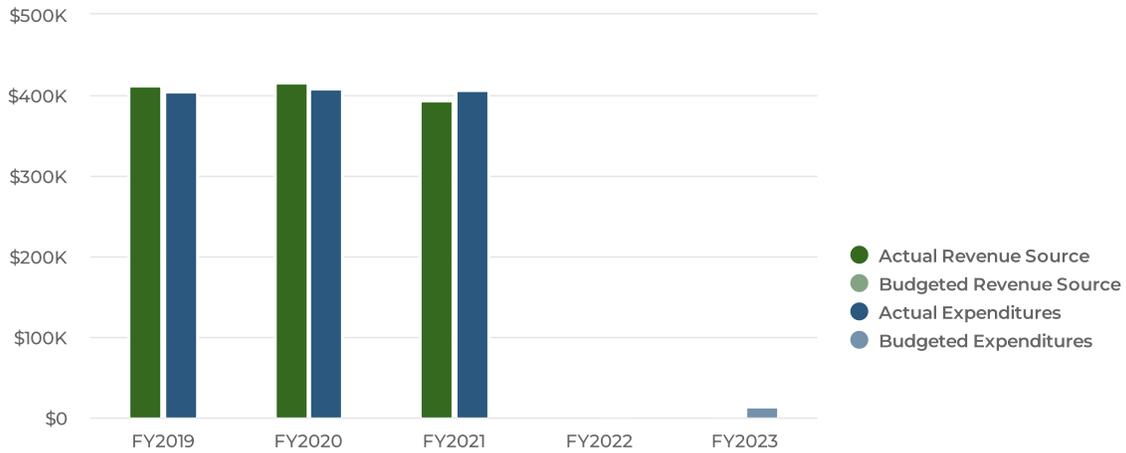
There have been four bond issues (issued as General Obligation bonds) that were approved for specific purposes:

- 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 2023.

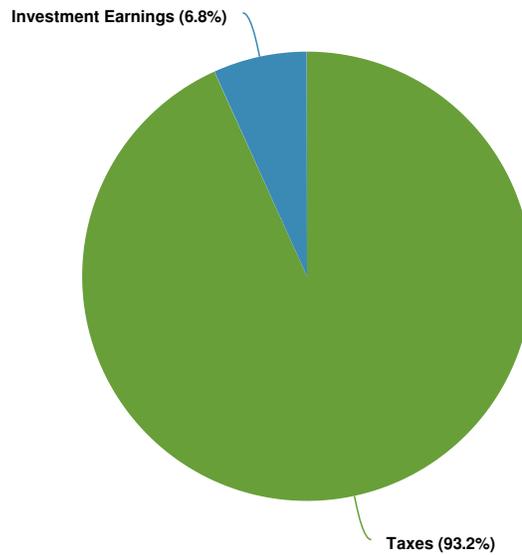
Summary

The Town of Fountain Hills is projecting \$1.48K of revenue in FY2023, which represents a 516.7% increase over the prior year. Budgeted expenditures are projected to increase by % or \$13.2K to \$14.2K in FY2023.

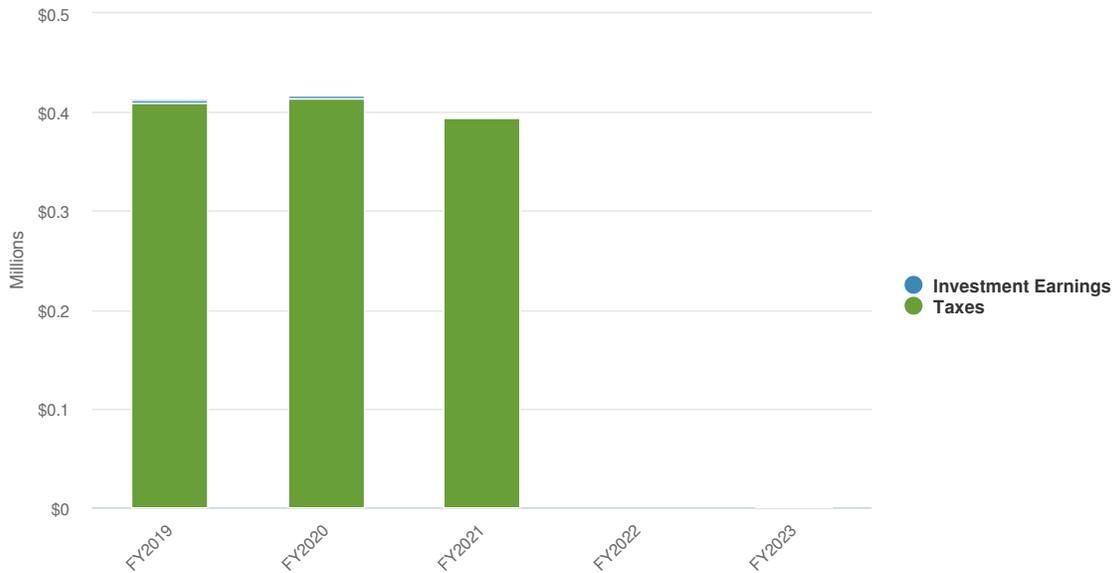


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



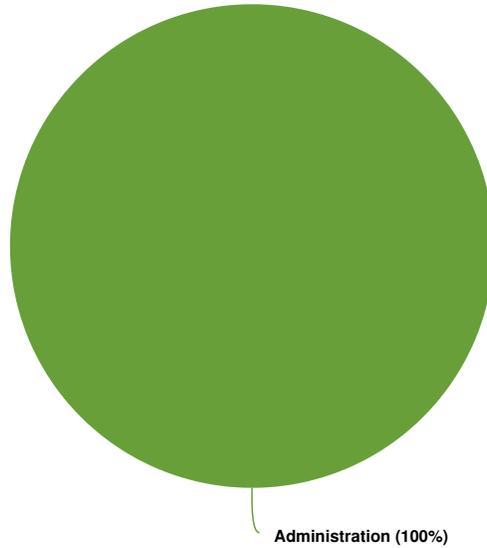
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes	\$409,114	\$414,614	\$394,904	\$0	\$1,380	N/A
Investment Earnings	\$3,344	\$1,736	\$39	\$240	\$100	-58.3%



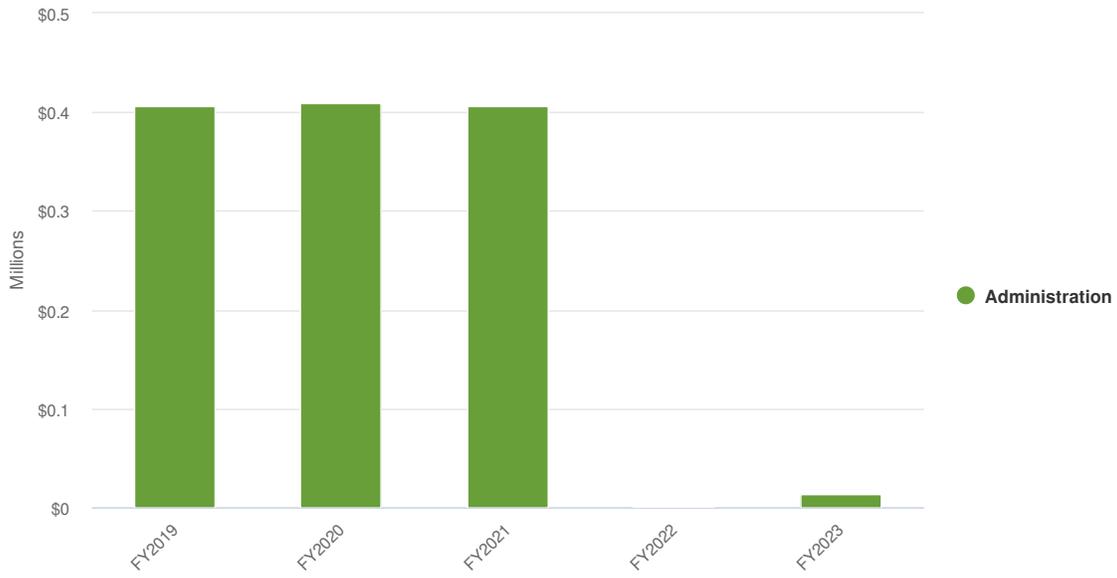
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Total Revenue Source:	\$412,458	\$416,350	\$394,943	\$240	\$1,480	516.7%

Expenditures by Function

Budgeted Expenditures by Function



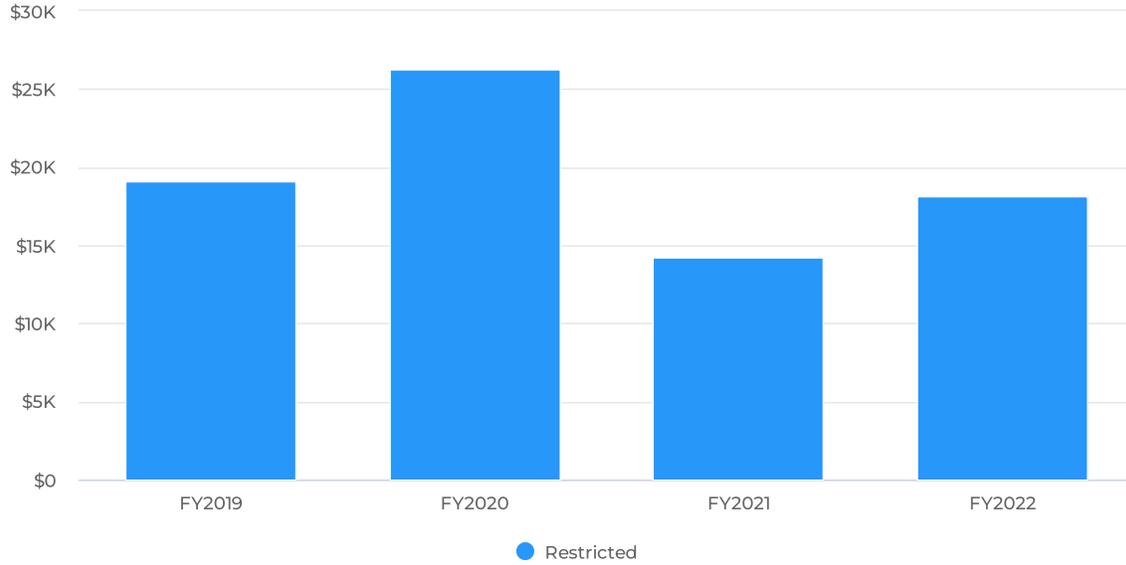
Budgeted and Historical Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expenditures						
Administration	\$405,767	\$409,129	\$407,044	\$1,000	\$14,200	1,320%
Total Expenditures:	\$405,767	\$409,129	\$407,044	\$1,000	\$14,200	1,320%

Fund Balance

Projections



	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Restricted	\$19,091	\$26,312	\$14,212	\$18,163	27.8%
Total Fund Balance:	\$19,091	\$26,312	\$14,212	\$18,163	27.8%

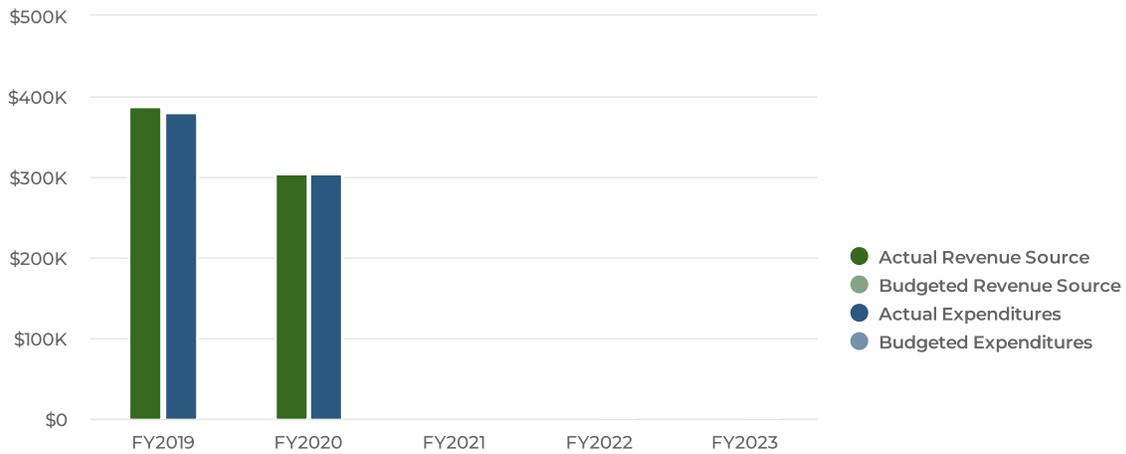


MPC Debt Serv

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.

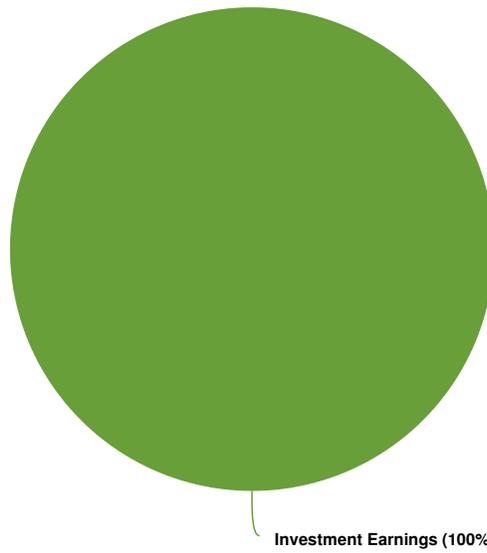
Summary

The Town of Fountain Hills is projecting \$100 of revenue in FY2023, which represents a 88.1% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$1.01K in FY2023.

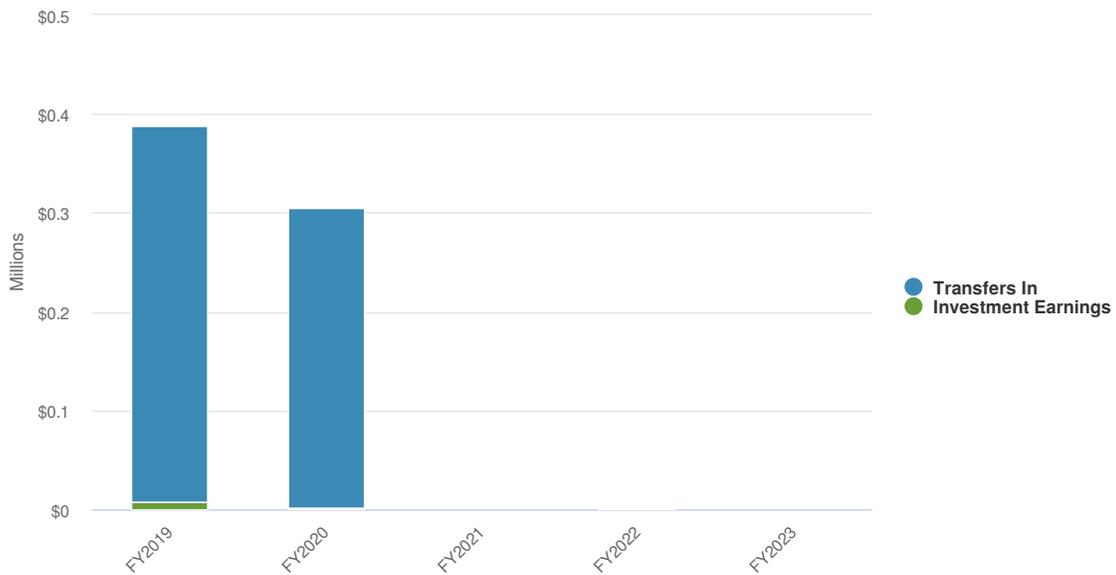


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



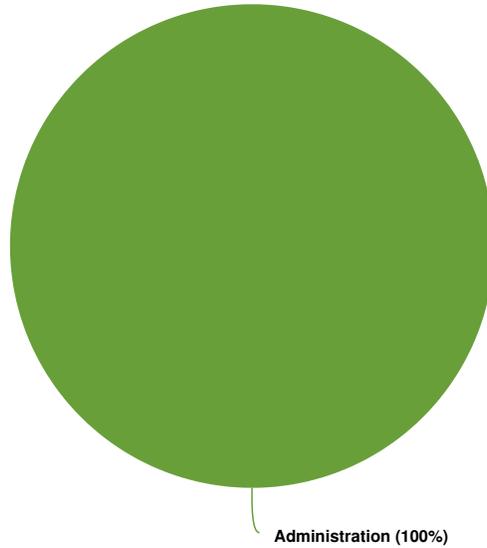
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Transfers In	\$381,554	\$303,235	\$0	\$0	\$0	0%
Investment Earnings	\$7,090	\$1,866	\$29	\$840	\$100	-88.1%



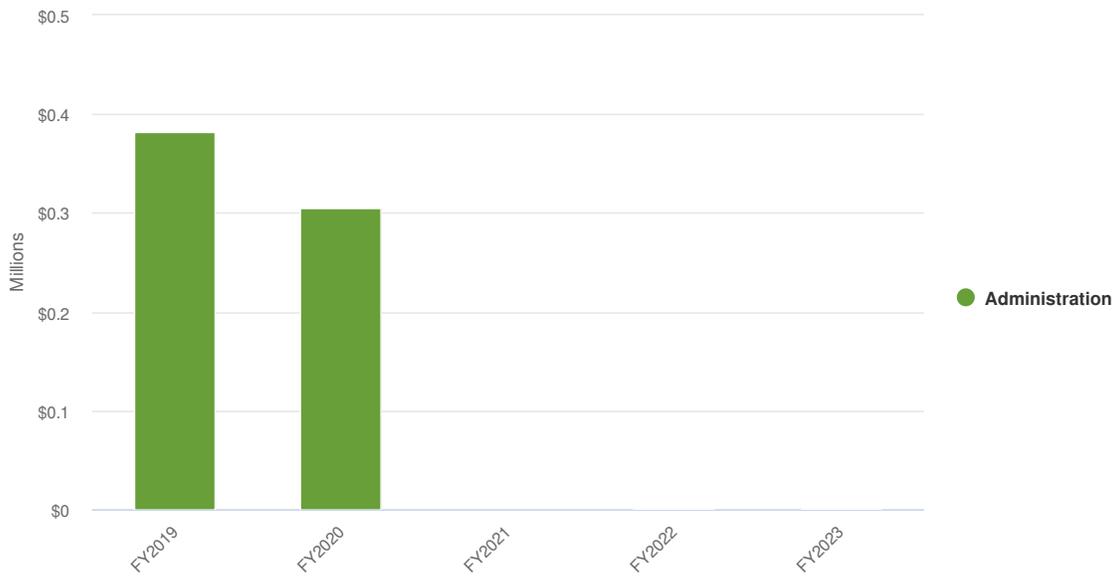
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Total Revenue Source:	\$388,644	\$305,101	\$29	\$840	\$100	-88.1%

Expenditures by Function

Budgeted Expenditures by Function



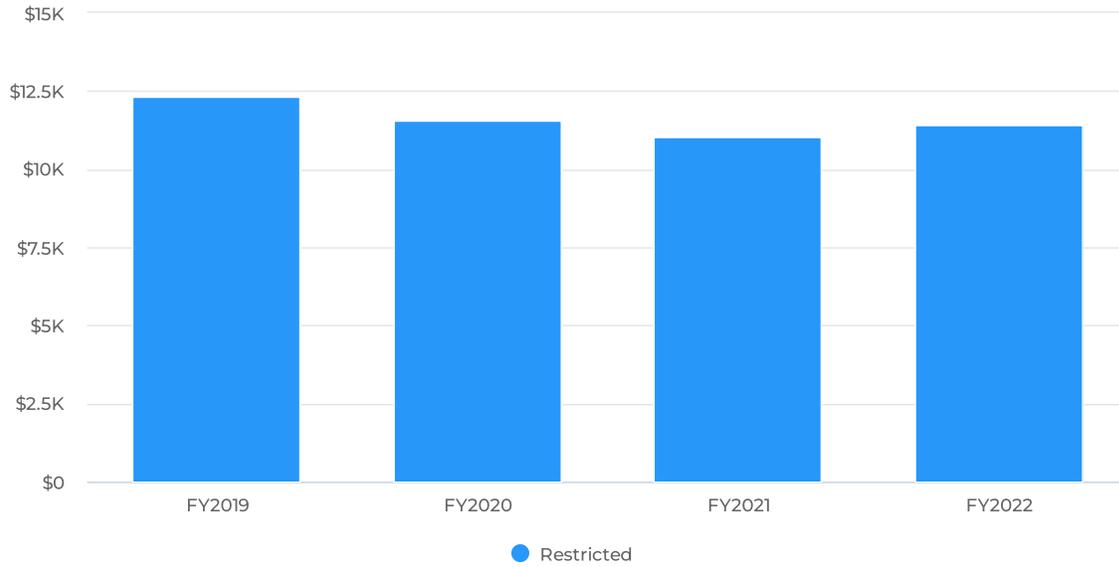
Budgeted and Historical Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expenditures						
Administration	\$381,854	\$305,870	\$510	\$1,010	\$1,010	0%
Total Expenditures:	\$381,854	\$305,870	\$510	\$1,010	\$1,010	0%

Fund Balance

Projections



	FY2019	FY2020	FY2021	FY2022	% Change
Fund Balance	—	—	—	—	
Restricted	\$12,306	\$11,537	\$11,027	\$11,438	3.7%
Total Fund Balance:	\$12,306	\$11,537	\$11,027	\$11,438	3.7%

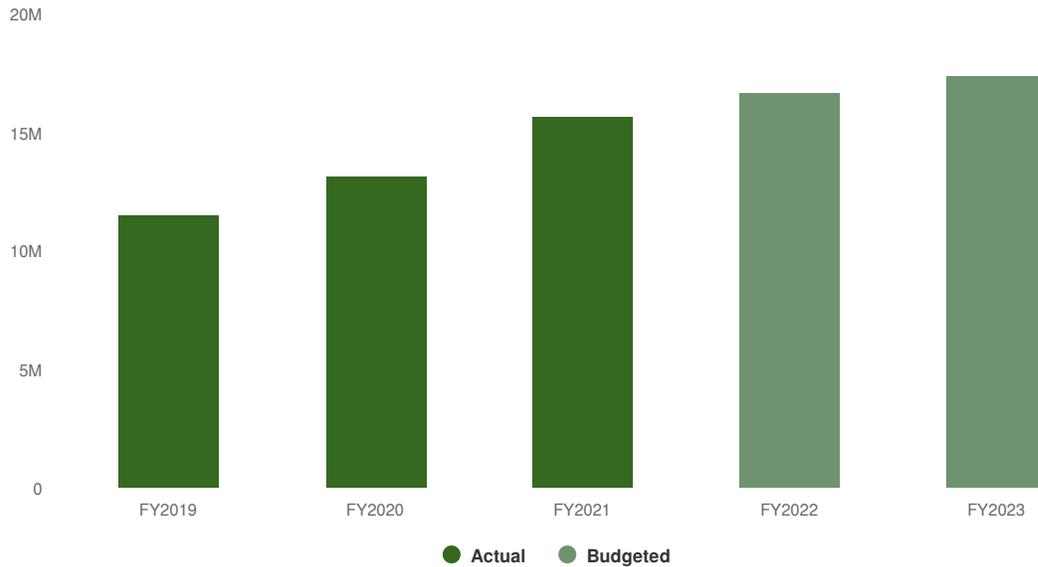
FUNDING SOURCES



Transaction Privilege Tax (All Funds) Summary

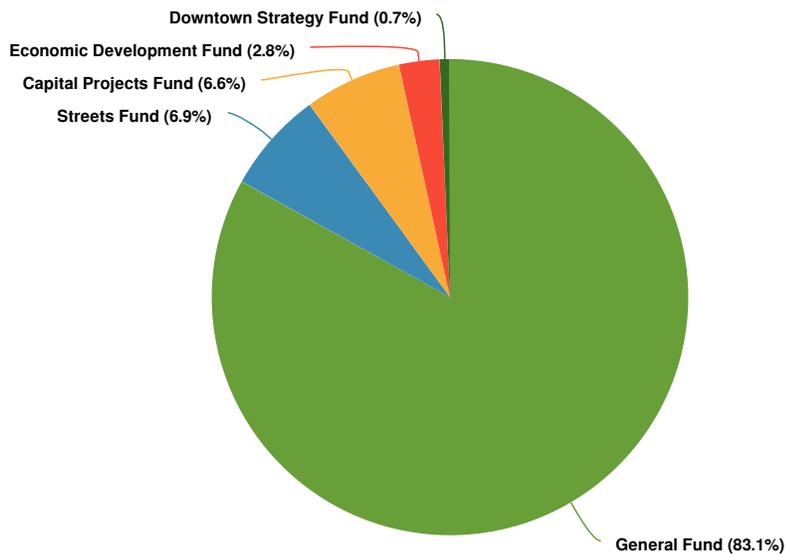
\$17,364,502 **\$702,171**
 (4.21% vs. prior year)

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

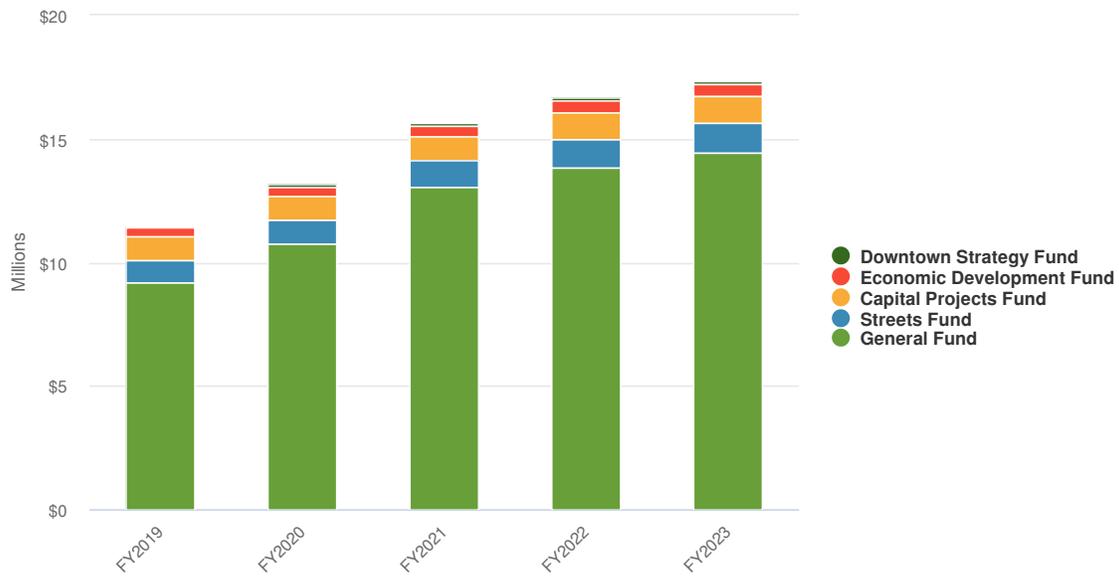


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
General Fund						
Taxes						
SALES TAX-LOCAL	\$9,198,866	\$10,775,505	\$13,042,381	\$13,826,923	\$14,426,223	4.3%
Total Taxes:	\$9,198,866	\$10,775,505	\$13,042,381	\$13,826,923	\$14,426,223	4.3%
Total General Fund:	\$9,198,866	\$10,775,505	\$13,042,381	\$13,826,923	\$14,426,223	4.3%
Capital Projects Fund						
Taxes						
SALES TAX-LOCAL	\$966,359	\$955,010	\$995,192	\$1,117,416	\$1,141,951	2.2%
Total Taxes:	\$966,359	\$955,010	\$995,192	\$1,117,416	\$1,141,951	2.2%
Total Capital Projects Fund:	\$966,359	\$955,010	\$995,192	\$1,117,416	\$1,141,951	2.2%
Streets Fund						
Taxes						
SALES TAX-LOCAL	\$883,932	\$961,250	\$1,079,813	\$1,145,328	\$1,197,552	4.6%
Total Taxes:	\$883,932	\$961,250	\$1,079,813	\$1,145,328	\$1,197,552	4.6%
Total Streets Fund:	\$883,932	\$961,250	\$1,079,813	\$1,145,328	\$1,197,552	4.6%
Downtown Strategy Fund						
Taxes						
SALES TAX-LOCAL	\$88,393	\$96,125	\$107,981	\$114,528	\$119,755	4.6%
Total Taxes:	\$88,393	\$96,125	\$107,981	\$114,528	\$119,755	4.6%
Total Downtown Strategy Fund:	\$88,393	\$96,125	\$107,981	\$114,528	\$119,755	4.6%

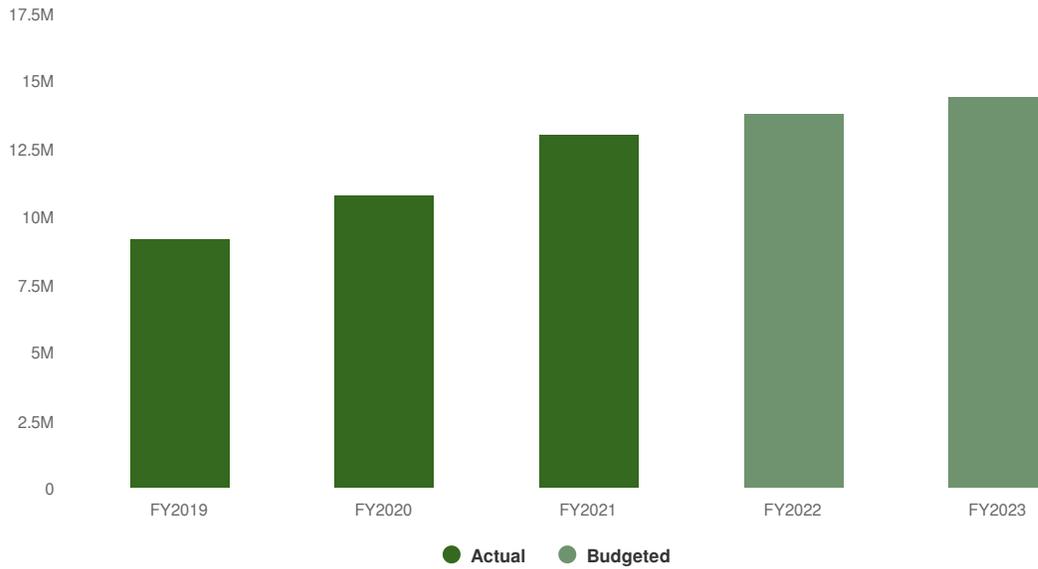
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Economic Development Fund						
Taxes						
SALES TAX-LOCAL	\$353,573	\$384,500	\$431,925	\$458,136	\$479,021	4.6%
Total Taxes:	\$353,573	\$384,500	\$431,925	\$458,136	\$479,021	4.6%
Total Economic Development Fund:	\$353,573	\$384,500	\$431,925	\$458,136	\$479,021	4.6%
Total:	\$11,491,123	\$13,172,390	\$15,657,292	\$16,662,331	\$17,364,502	4.2%



TPT - General Fund Summary

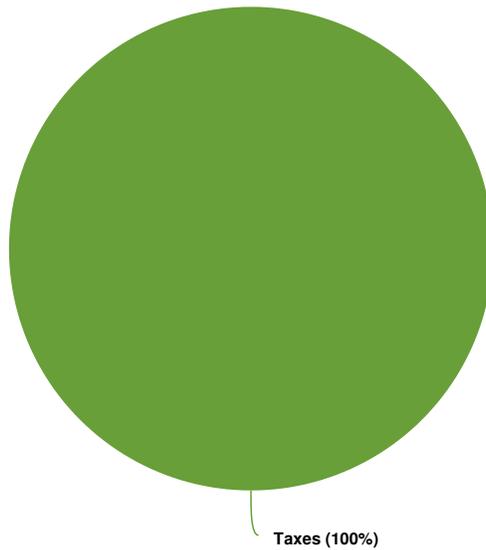
\$14,426,223 **\$599,300**
(4.33% vs. prior year)

TPT - General Fund Proposed and Historical Budget vs. Actual

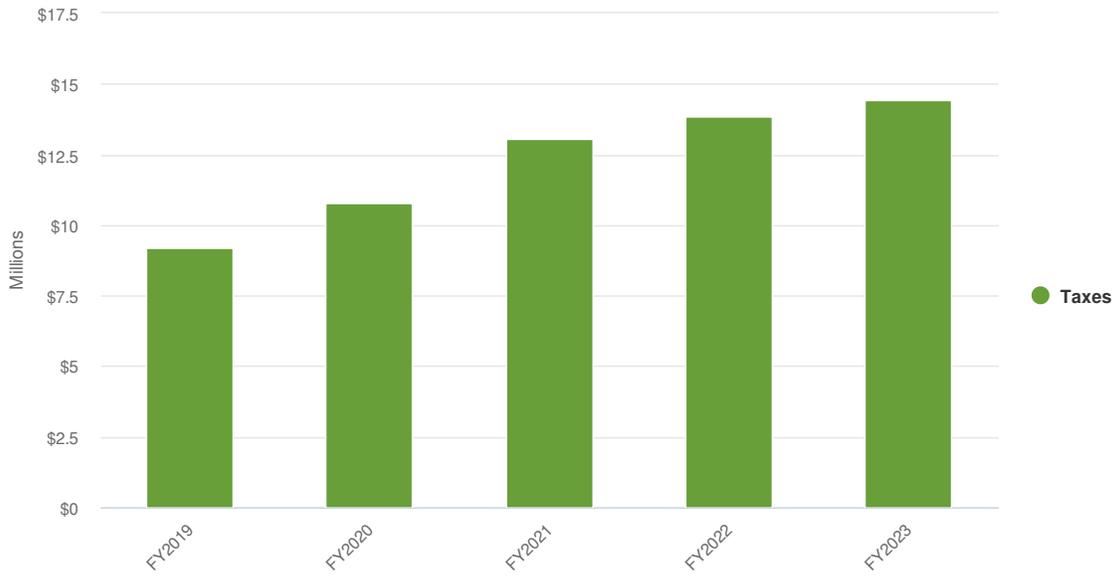


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

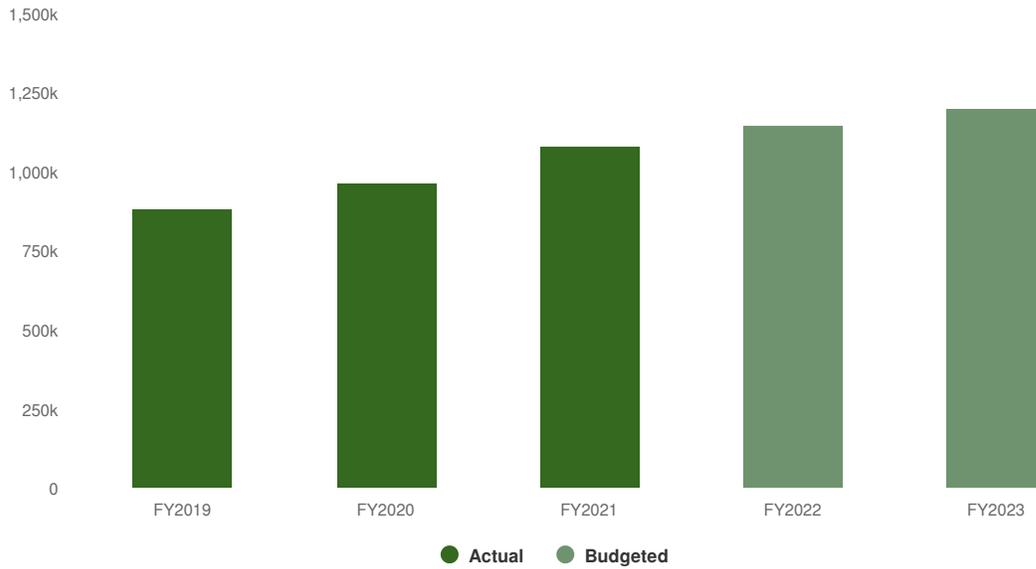


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes						
SALES TAX-LOCAL	\$9,198,866	\$10,775,505	\$13,042,381	\$13,826,923	\$14,426,223	4.3%
Total Taxes:	\$9,198,866	\$10,775,505	\$13,042,381	\$13,826,923	\$14,426,223	4.3%
Total Revenue Source:	\$9,198,866	\$10,775,505	\$13,042,381	\$13,826,923	\$14,426,223	4.3%

TPT - Streets Fund Summary

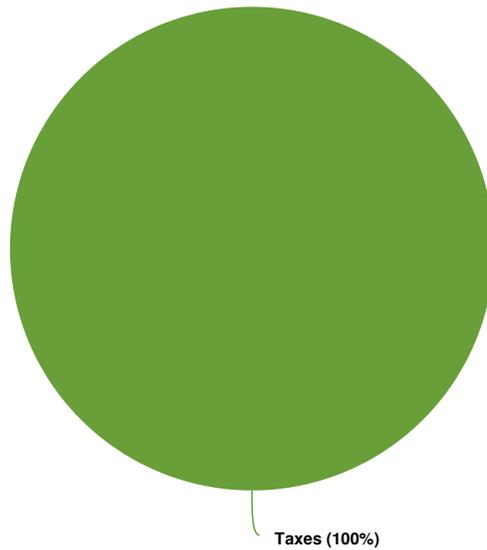
\$1,197,552 **\$52,224**
(4.56% vs. prior year)

TPT - Streets Fund Proposed and Historical Budget vs. Actual

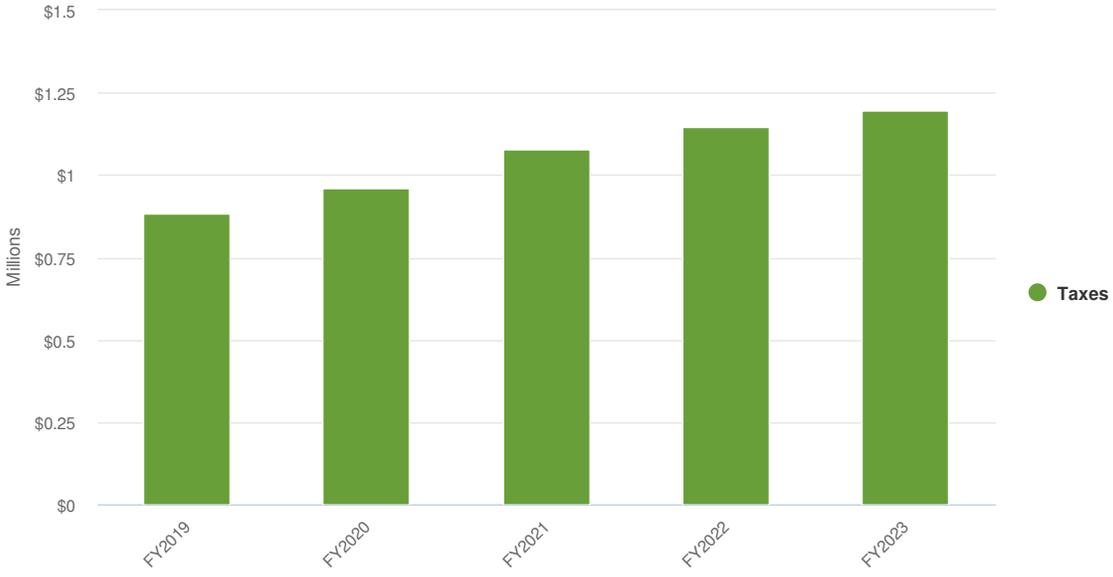


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

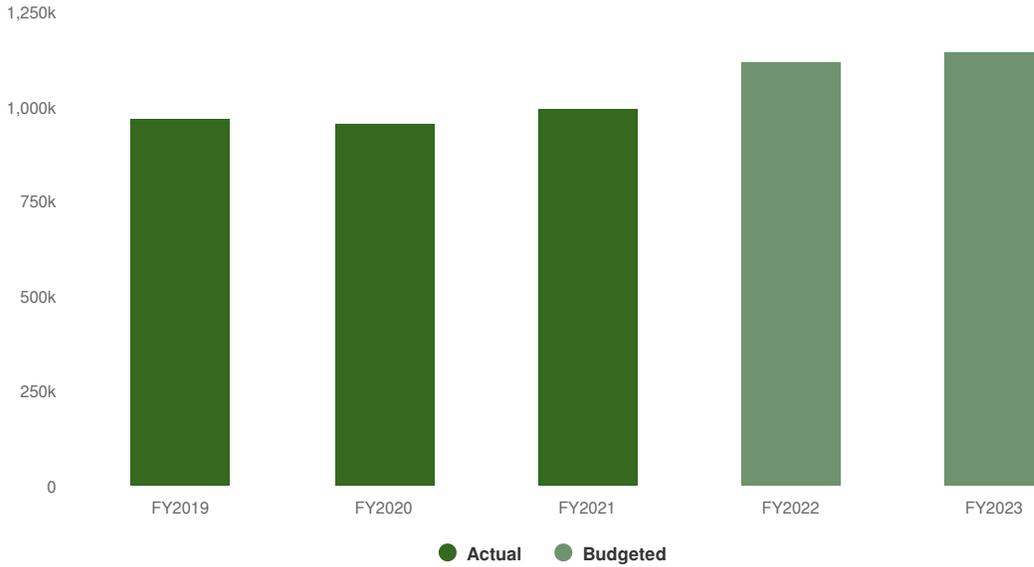


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes						
SALES TAX-LOCAL	\$883,932	\$961,250	\$1,079,813	\$1,145,328	\$1,197,552	4.6%
Total Taxes:	\$883,932	\$961,250	\$1,079,813	\$1,145,328	\$1,197,552	4.6%
Total Revenue Source:	\$883,932	\$961,250	\$1,079,813	\$1,145,328	\$1,197,552	4.6%

TPT - Capital Projects Fund Summary

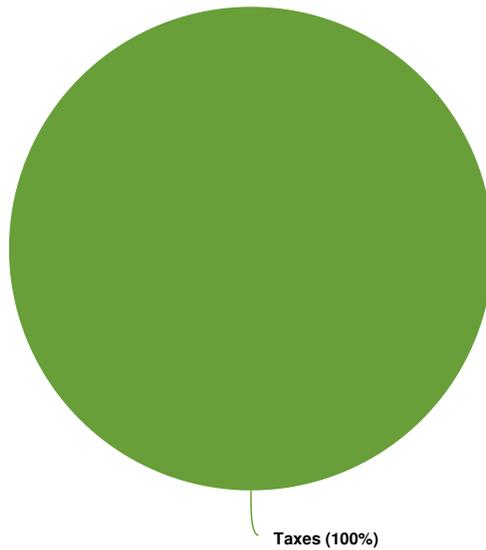
\$1,141,951 **\$24,535**
(2.20% vs. prior year)

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

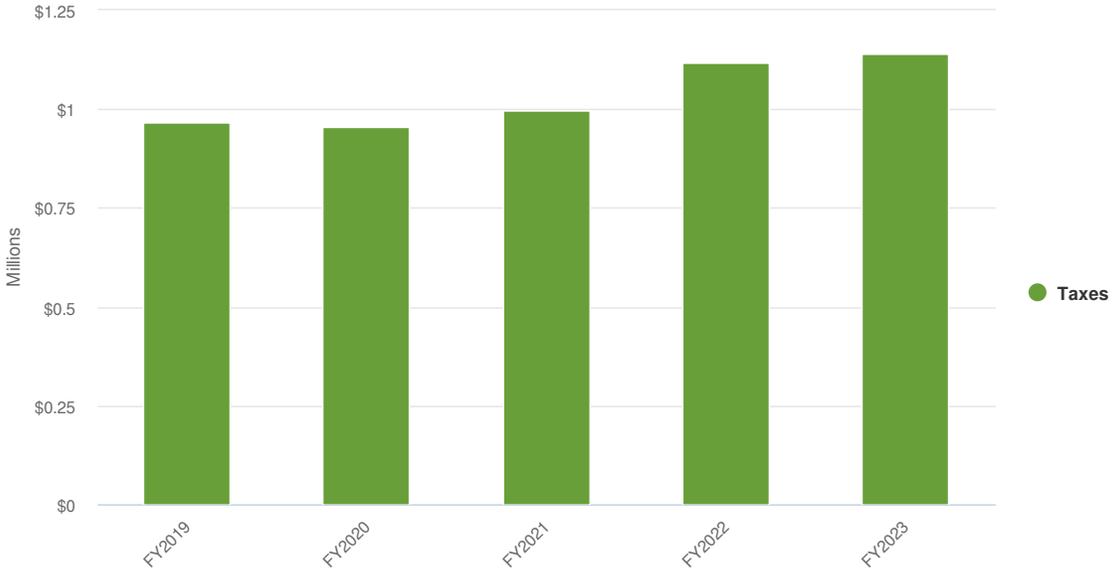


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

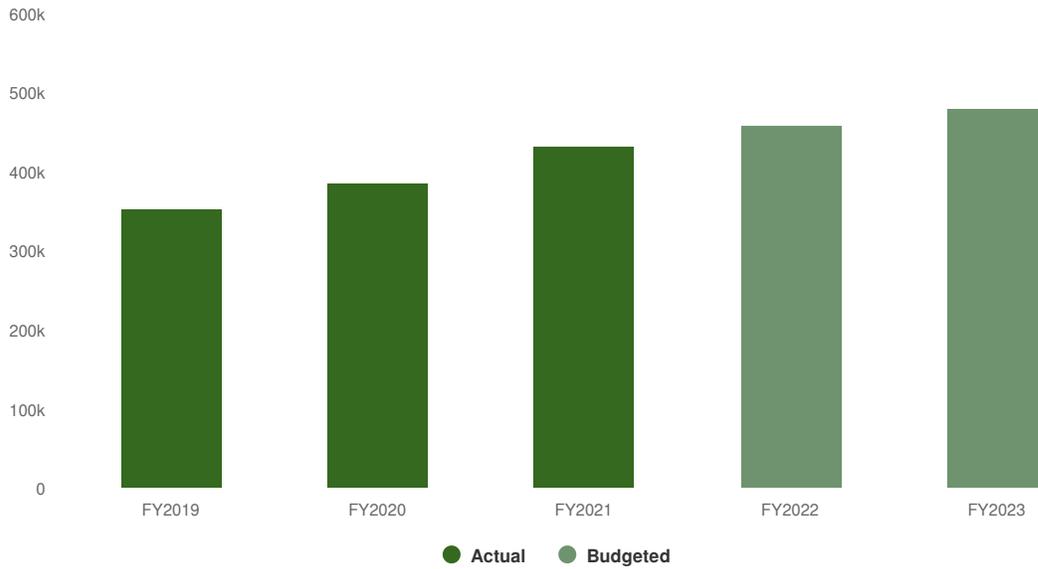


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes						
SALES TAX-LOCAL	\$966,359	\$955,010	\$995,192	\$1,117,416	\$1,141,951	2.2%
Total Taxes:	\$966,359	\$955,010	\$995,192	\$1,117,416	\$1,141,951	2.2%
Total Revenue Source:	\$966,359	\$955,010	\$995,192	\$1,117,416	\$1,141,951	2.2%

TPT - Economic Development Fund Summary

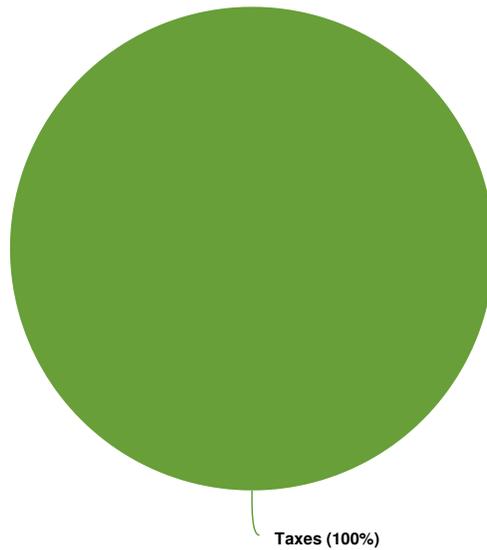
\$479,021 **\$20,885**
(4.56% vs. prior year)

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

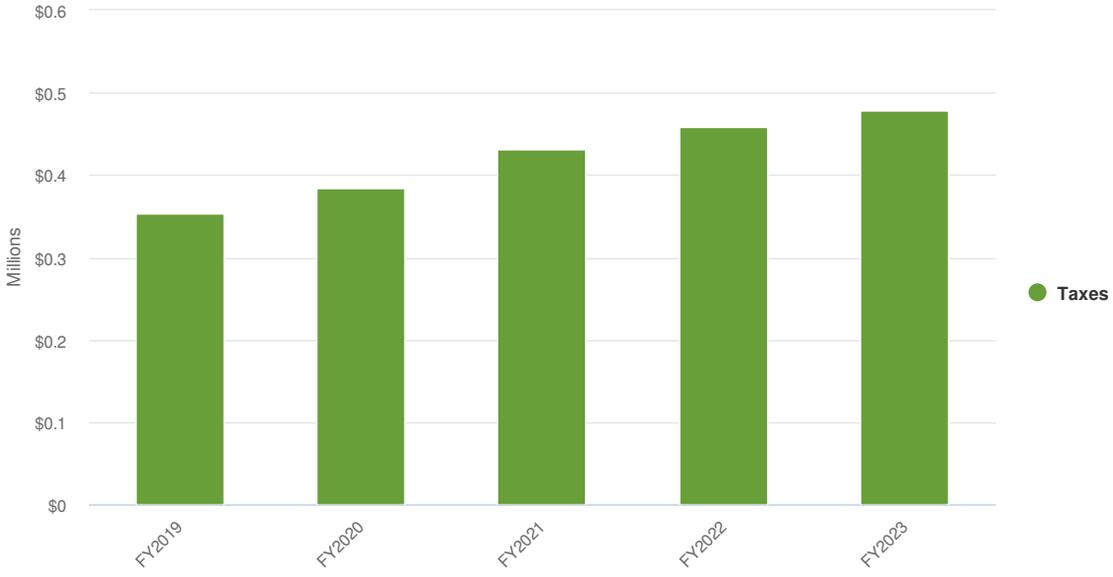


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



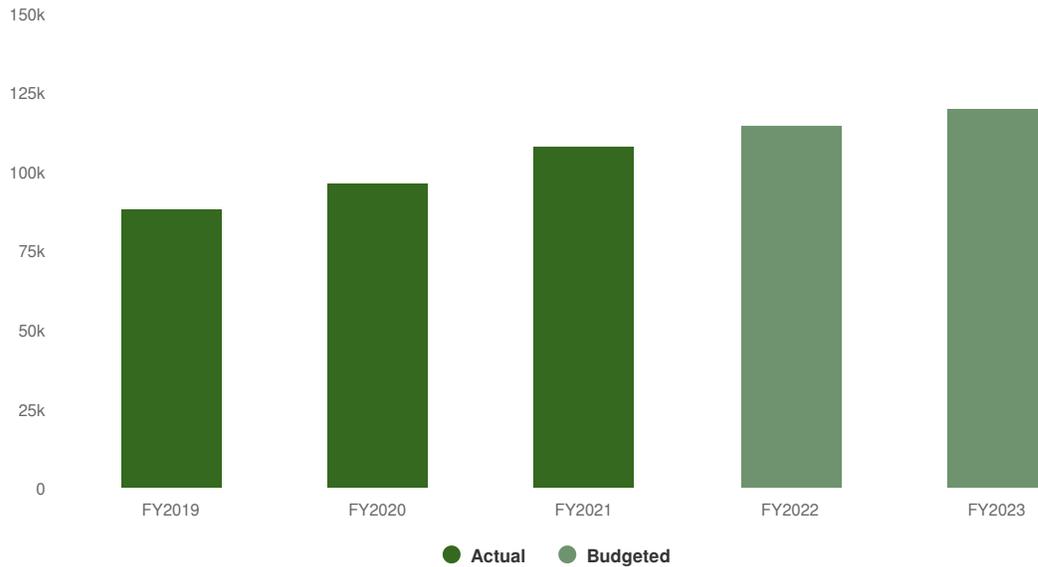
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes						
SALES TAX-LOCAL	\$353,573	\$384,500	\$431,925	\$458,136	\$479,021	4.6%
Total Taxes:	\$353,573	\$384,500	\$431,925	\$458,136	\$479,021	4.6%
Total Revenue Source:	\$353,573	\$384,500	\$431,925	\$458,136	\$479,021	4.6%



TPT - Downtown Strategy Fund Summary

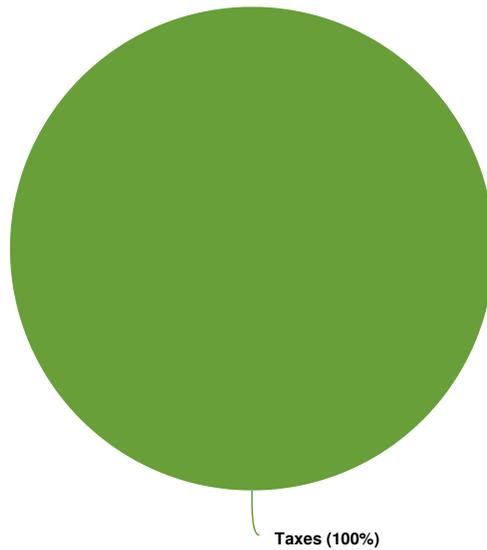
\$119,755 **\$5,227**
(4.56% vs. prior year)

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

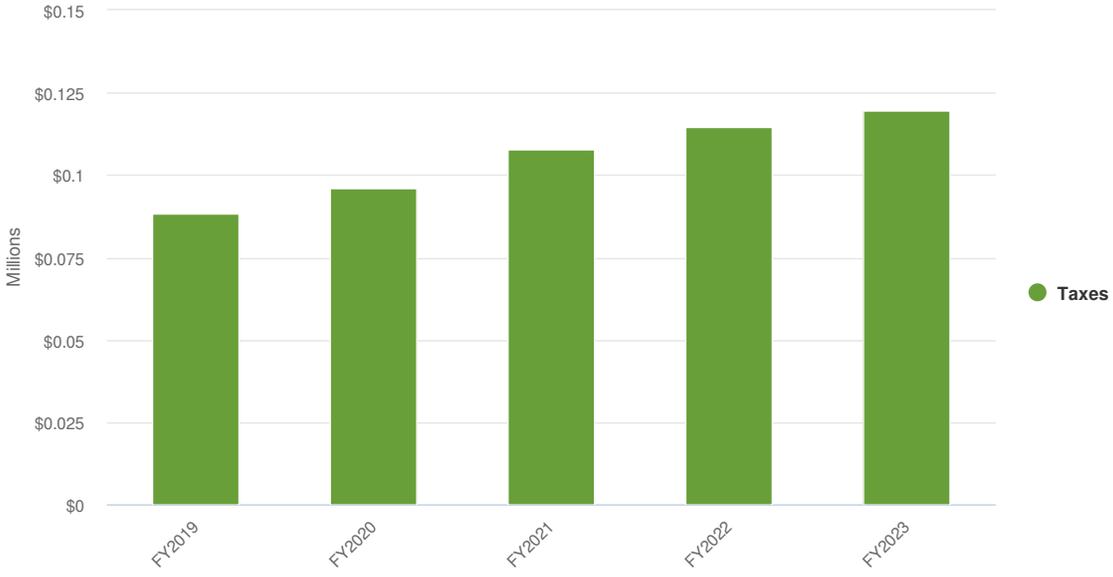


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

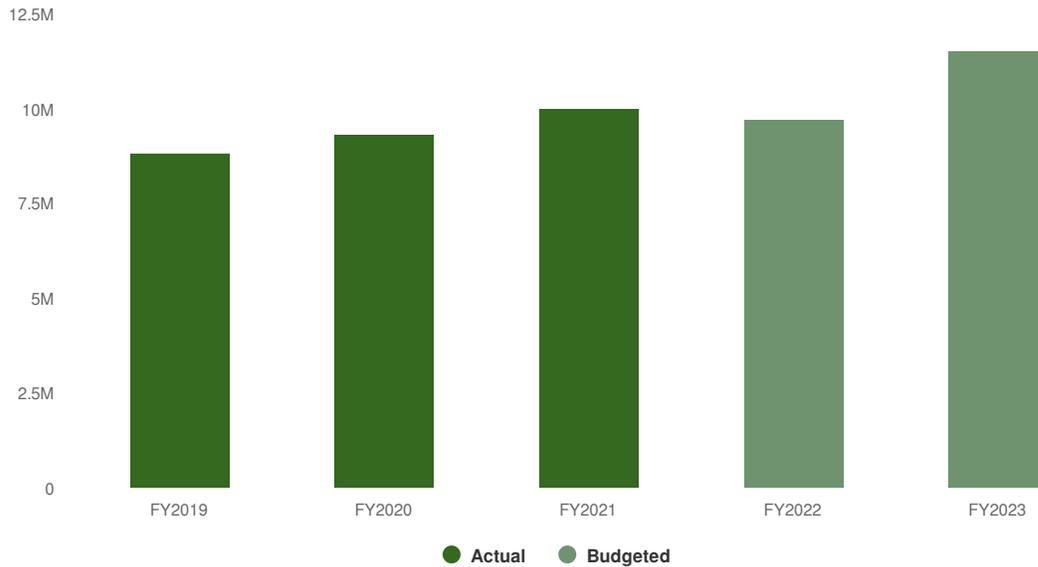


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes						
SALES TAX-LOCAL	\$88,393	\$96,125	\$107,981	\$114,528	\$119,755	4.6%
Total Taxes:	\$88,393	\$96,125	\$107,981	\$114,528	\$119,755	4.6%
Total Revenue Source:	\$88,393	\$96,125	\$107,981	\$114,528	\$119,755	4.6%

State Shared Revenues (All Funds) Summary

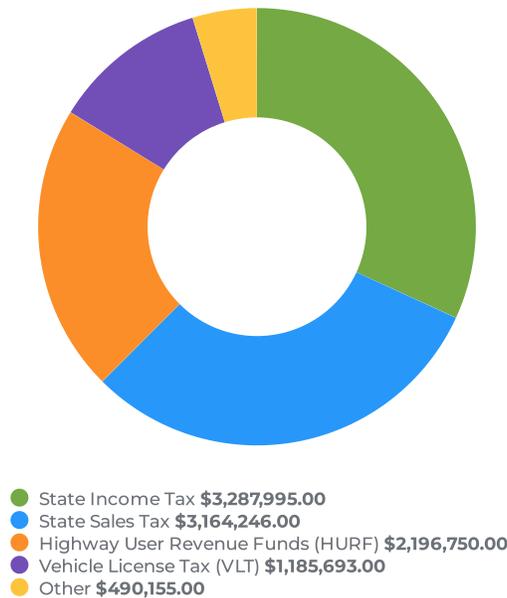
\$11,514,452 **\$1,822,660**
 (18.81% vs. prior year)

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



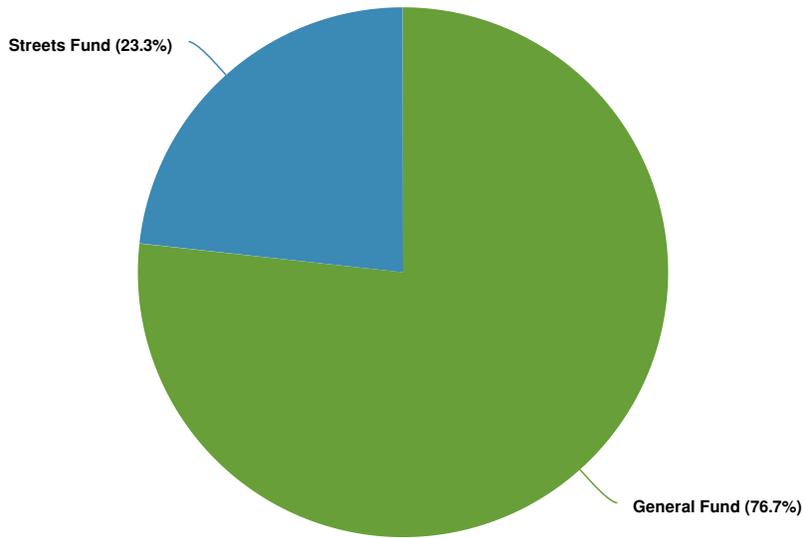
Revenues by Type

State Shared Revenues by Type

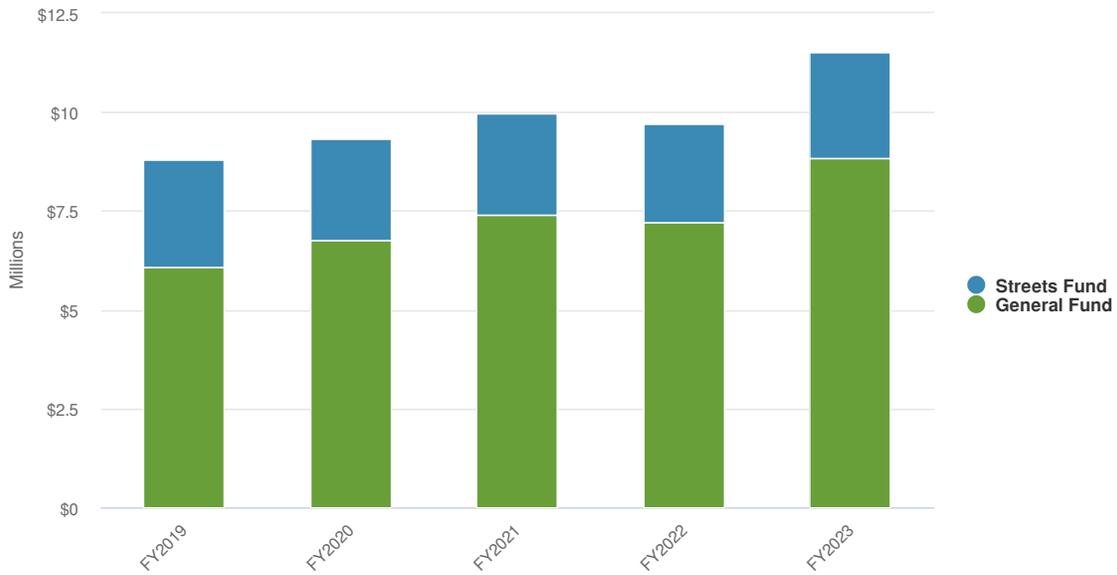


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
General Fund						
Intergovernmental Revenue						
LIQUOR LICENSE FEES	\$0	\$4,200	\$500	\$2,000	\$500	-75%

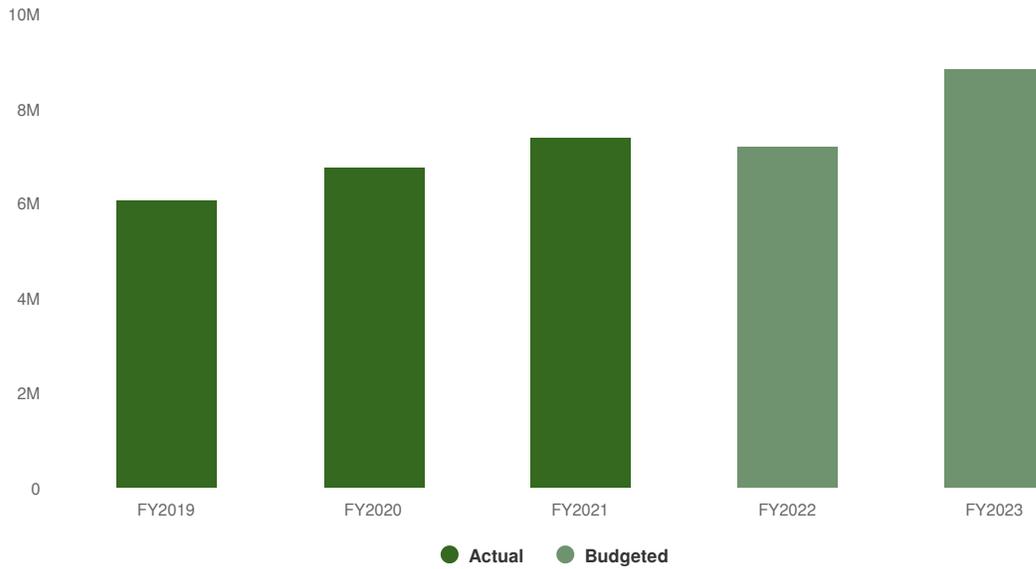


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
BUSINESS LICENSE	\$0	\$128,565	\$83,459	\$115,464	\$116,619	1%
FRANCHISE FEES	\$423,947	\$434,896	\$324,426	\$434,896	\$325,000	-25.3%
SALES TAX-STATE	\$2,476,030	\$2,582,751	\$2,989,554	\$2,958,864	\$3,409,475	15.2%
INCOME TAX-STATE	\$2,976,998	\$3,231,181	\$3,601,432	\$3,288,000	\$4,597,467	39.8%
VEHICLE LICENSE TAX	\$0	\$318,252	\$358,859	\$350,592	\$338,350	-3.5%
LIQUOR LICENSE FEES	\$1,750	\$0	\$0	\$0	\$0	0%
BUSINESS LICENSE	\$137,869	\$0	\$0	\$0	\$0	0%
FIRE INSURANCE PREM TAX	\$46,275	\$46,623	\$45,703	\$47,560	\$48,036	1%
Total Intergovernmental Revenue:	\$6,062,869	\$6,746,468	\$7,403,933	\$7,197,376	\$8,835,447	22.8%
Total General Fund:	\$6,062,869	\$6,746,468	\$7,403,933	\$7,197,376	\$8,835,447	22.8%
Streets Fund						
Intergovernmental Revenue						
VEHICLE LICENSE TAX	\$1,061,441	\$742,588	\$837,338	\$818,040	\$789,485	-3.5%
HIGHWAY USERS TAX	\$1,679,594	\$1,830,157	\$1,747,200	\$1,676,376	\$1,889,520	12.7%
Total Intergovernmental Revenue:	\$2,741,035	\$2,572,745	\$2,584,538	\$2,494,416	\$2,679,005	7.4%
Total Streets Fund:	\$2,741,035	\$2,572,745	\$2,584,538	\$2,494,416	\$2,679,005	7.4%
Total:	\$8,803,904	\$9,319,213	\$9,988,471	\$9,691,792	\$11,514,452	18.8%

State Shared Revenues - General Fund Summary

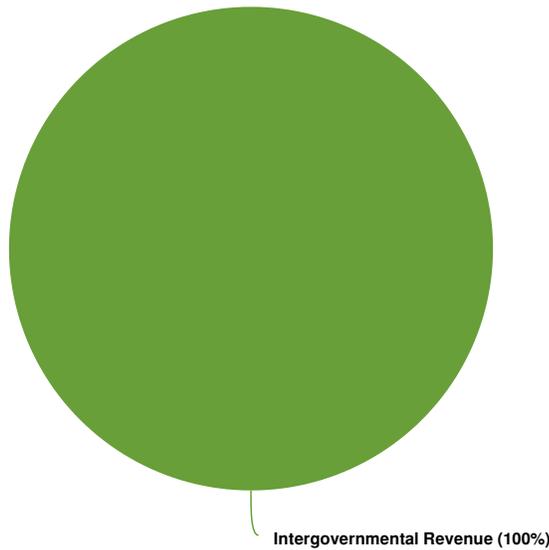
\$8,835,447 **\$1,638,071**
(22.76% vs. prior year)

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

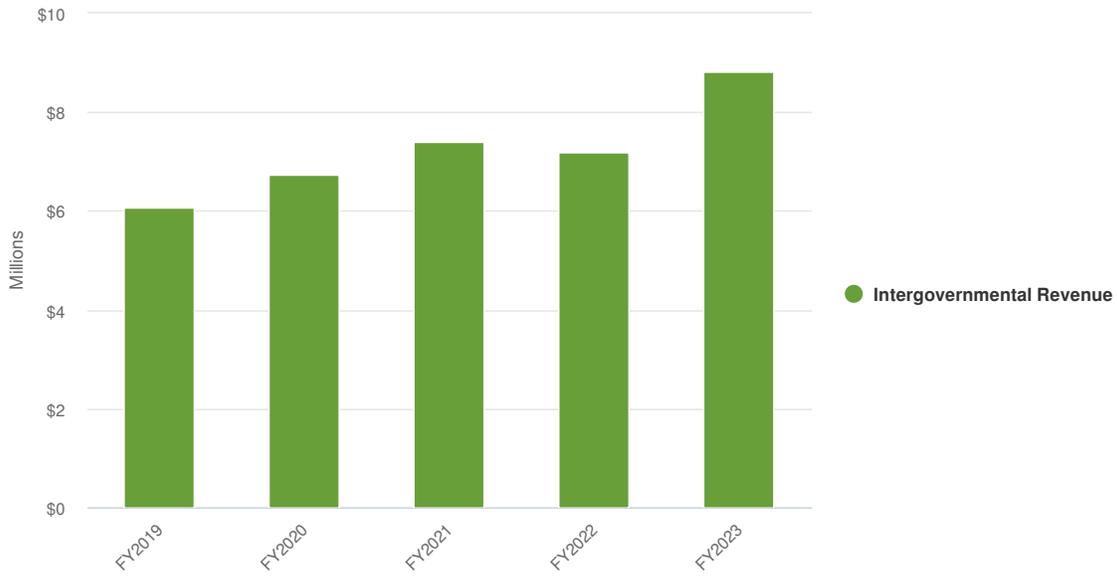


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



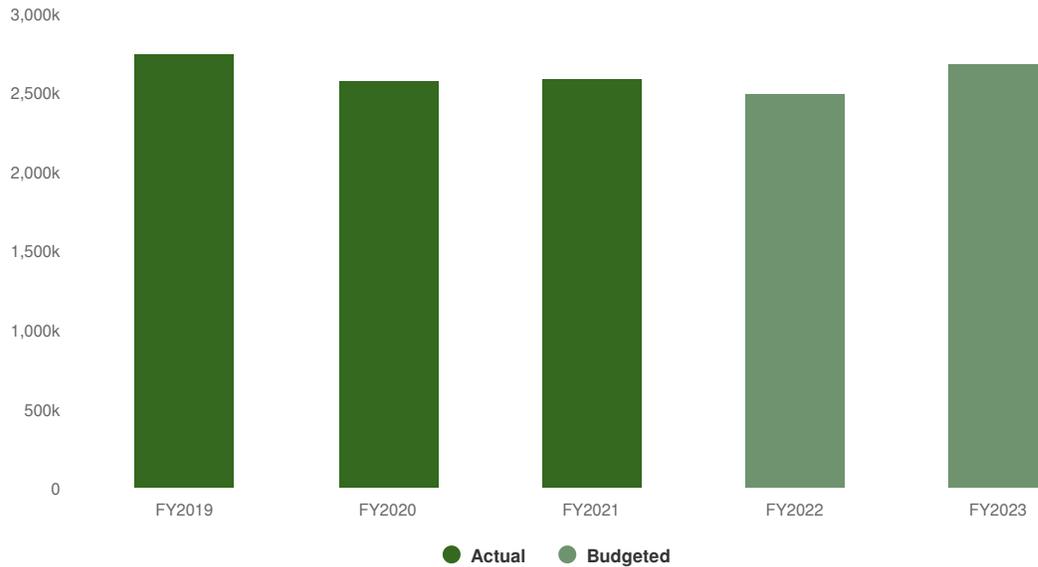
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Intergovernmental Revenue						
LIQUOR LICENSE FEES	\$0	\$4,200	\$500	\$2,000	\$500	-75%
BUSINESS LICENSE	\$0	\$128,565	\$83,459	\$115,464	\$116,619	1%
FRANCHISE FEES	\$423,947	\$434,896	\$324,426	\$434,896	\$325,000	-25.3%
SALES TAX-STATE	\$2,476,030	\$2,582,751	\$2,989,554	\$2,958,864	\$3,409,475	15.2%
INCOME TAX-STATE	\$2,976,998	\$3,231,181	\$3,601,432	\$3,288,000	\$4,597,467	39.8%
VEHICLE LICENSE TAX	\$0	\$318,252	\$358,859	\$350,592	\$338,350	-3.5%
LIQUOR LICENSE FEES	\$1,750	\$0	\$0	\$0	\$0	0%
BUSINESS LICENSE	\$137,869	\$0	\$0	\$0	\$0	0%
FIRE INSURANCE PREM TAX	\$46,275	\$46,623	\$45,703	\$47,560	\$48,036	1%
Total Intergovernmental Revenue:	\$6,062,869	\$6,746,468	\$7,403,933	\$7,197,376	\$8,835,447	22.8%
Total Revenue Source:	\$6,062,869	\$6,746,468	\$7,403,933	\$7,197,376	\$8,835,447	22.8%



State Shared Revenue - Streets Fund Summary

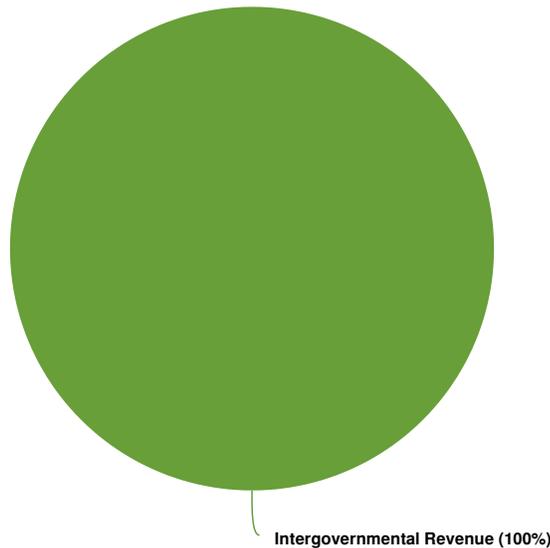
\$2,679,005 **\$184,589**
(7.40% vs. prior year)

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

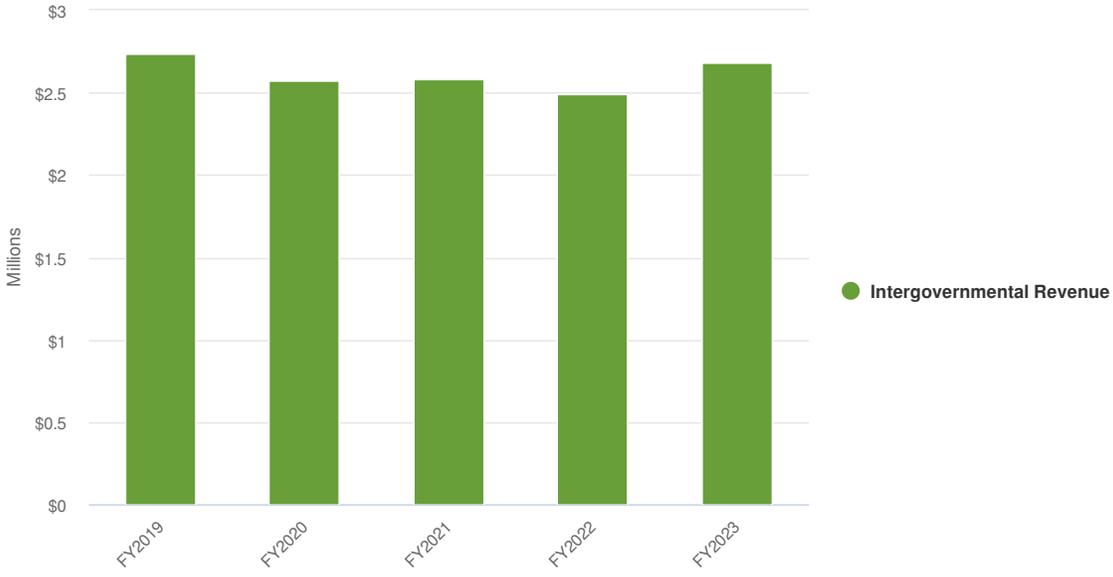


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



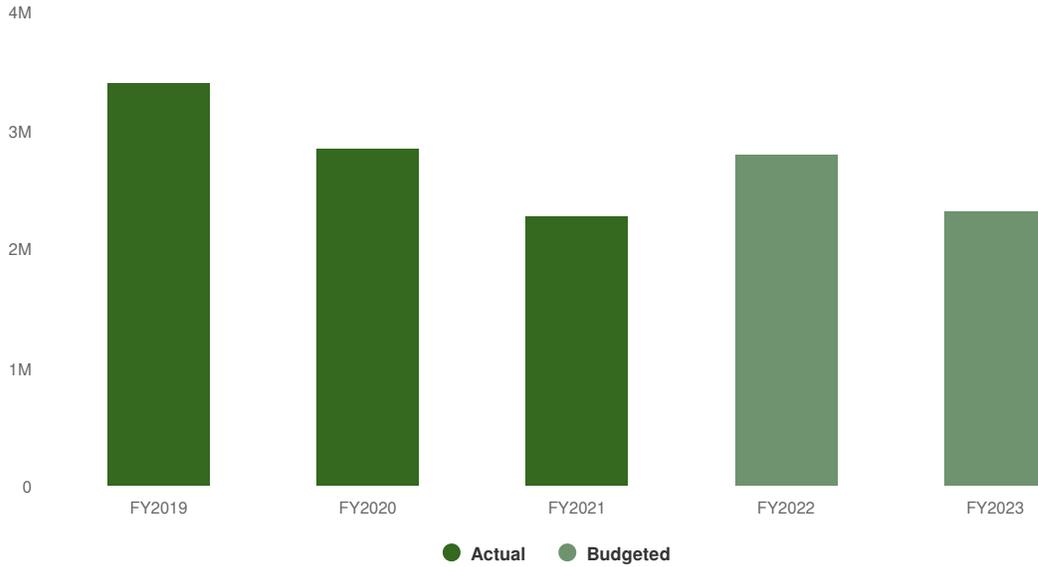
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Intergovernmental Revenue						
VEHICLE LICENSE TAX	\$1,061,441	\$742,588	\$837,338	\$818,040	\$789,485	-3.5%
HIGHWAY USERS TAX	\$1,679,594	\$1,830,157	\$1,747,200	\$1,676,376	\$1,889,520	12.7%
Total Intergovernmental Revenue:	\$2,741,035	\$2,572,745	\$2,584,538	\$2,494,416	\$2,679,005	7.4%
Total Revenue Source:	\$2,741,035	\$2,572,745	\$2,584,538	\$2,494,416	\$2,679,005	7.4%



Other Revenues (All Funds) Summary

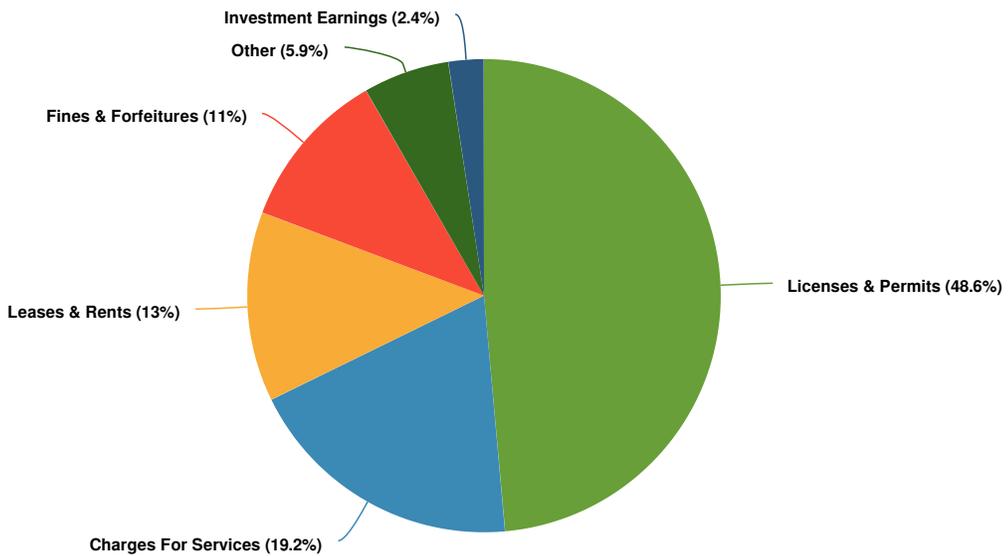
\$2,313,284 **-\$479,497**
 (-17.17% vs. prior year)

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

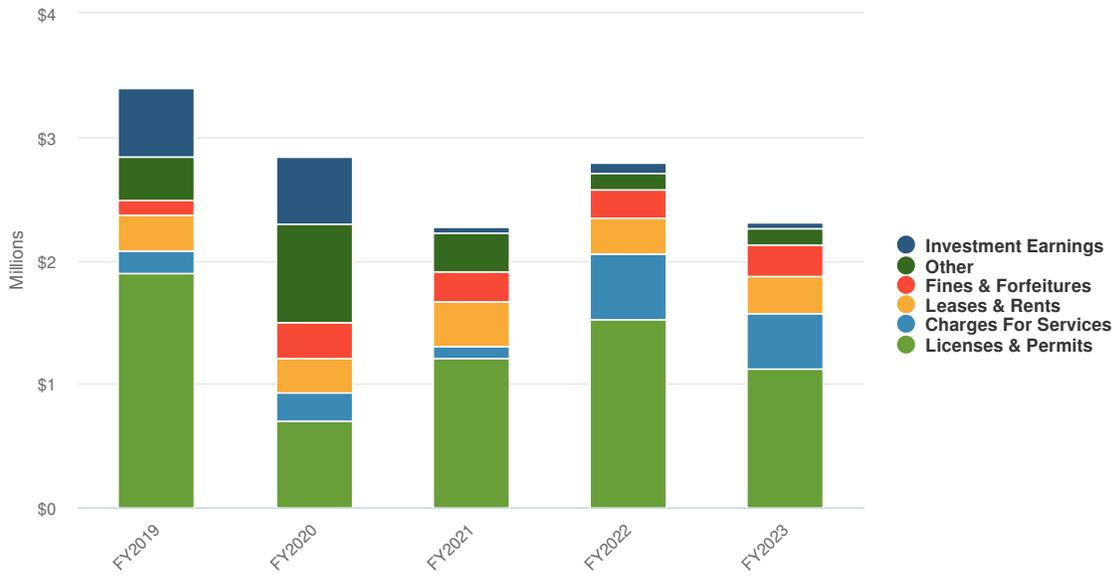


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Licenses & Permits						
SPECIAL EVENT PERMIT	\$0	\$775	\$200	\$750	\$500	-33.3%
SPECIAL EVENT PERMIT	\$800	\$0	\$0	\$0	\$0	0%
SIGN PERMITS	\$125	\$25	\$100	\$100	\$100	0%
PLANNING & ZONING FEES	\$13,212	\$8,370	\$4,356	\$16,185	\$16,095	-0.6%
LANDSCAPE PERMITS	\$27,300	\$18,901	\$23,099	\$16,800	\$16,800	0%
VARIANCES	\$2,500	\$3,315	\$3,610	\$4,300	\$4,300	0%
SUBDIVISION FEES	\$76,952	\$99,450	\$30,298	\$52,250	\$52,250	0%
BUILDING PERMIT	\$230,326	\$199,573	\$327,204	\$395,923	\$408,398	3.2%
SIGN PERMITS	\$8,780	\$4,960	\$9,100	\$3,250	\$3,250	0%
PLAN REVIEW	\$148,560	\$129,696	\$183,985	\$263,948	\$85,000	-67.8%
INSPECTION FEES	\$750	\$750	\$1,500	\$750	\$750	0%
BUILDING PERMIT	\$0	\$0	\$50	\$0	\$0	0%
PLAN REVIEW	\$0	\$100	\$50	\$0	\$0	0%
INSPECTION FEES	\$17,437	\$12,903	\$25,871	\$14,750	\$14,750	0%
ENCROACHMENT PERMITS	\$717,686	\$71,075	\$132,522	\$35,000	\$35,000	0%
PLAN REVIEW	\$10,200	\$18,070	\$12,150	\$10,000	\$10,000	0%
INSPECTION FEES	\$0	\$0	\$0	\$1,500	\$1,500	0%
ENGINEERING FEES	\$8,350	\$5,600	\$10,100	\$5,900	\$5,900	0%
PLAN REVIEW	\$700	\$0	\$0	\$1,750	\$1,750	0%
SPECIAL EVENT PERMIT	\$10,010	\$8,875	\$5,350	\$8,000	\$8,000	0%
ALCOHOL PERMITS	\$70	\$55	\$90	\$170	\$210	23.5%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
ALCOHOL PERMITS	\$100	\$90	\$30	\$210	\$210	0%
ALCOHOL PERMITS	\$10	\$10	\$30	\$210	\$170	-19%
ALCOHOL PERMITS	\$20	\$10	\$0	\$40	\$40	0%
ENVIRONMENTAL FEE	\$486,924	\$17,575	\$40,330	\$0	\$0	0%
DEVELOPMENT FEES	\$27,004	\$20,315	\$63,248	\$23,623	\$15,221	-35.6%
DEVELOPMENT FEES	\$0	\$3,870	\$77,867	\$331,074	\$239,438	-27.7%
DEVELOPMENT FEES	\$113,187	\$78,604	\$257,342	\$336,517	\$204,348	-39.3%
Total Licenses & Permits:	\$1,901,003	\$702,967	\$1,208,482	\$1,523,000	\$1,123,980	-26.2%
Leases & Rents						
CELL TOWER LEASE	\$144,093	\$124,264	\$223,235	\$120,189	\$126,778	5.5%
NON-TAXABLE RENTAL	\$1	\$2	\$1	\$1	\$1	0%
RENTAL FEES	\$45,964	\$66,841	\$68,842	\$70,908	\$80,036	12.9%
NON-TAXABLE RENTAL	\$300	\$300	\$0	\$300	\$300	0%
RENTAL FEES	\$10,987	\$7,611	\$6,634	\$7,110	\$7,110	0%
NON-TAXABLE RENTAL	\$7,000	\$7,000	\$0	\$7,000	\$7,000	0%
RENTAL FEES	\$6,173	\$4,669	\$3,794	\$6,000	\$6,000	0%
RENTAL FEES	\$11,522	\$27,620	\$59,609	\$10,000	\$10,000	0%
RENTAL FEES	\$535	\$650	\$1,384	\$930	\$930	0%
RENTAL FEES	\$853	\$1,260	\$514	\$750	\$750	0%
RENTAL FEES	\$52,293	\$45,868	\$2,442	\$59,191	\$60,967	3%
NON-TAXABLE RENTAL	\$1,080	\$306	\$0	\$0	\$0	0%
Total Leases & Rents:	\$280,801	\$286,391	\$366,455	\$282,379	\$299,872	6.2%
Charges For Services						
PROGRAM FEES	\$0	\$0	\$0	\$25,000	\$25,000	0%
PROGRAM FEES	\$53,533	\$50,582	\$20	\$0	\$0	0%
PROGRAM FEES	\$0	\$0	\$24,090	\$55,500	\$58,500	5.4%
PROGRAM FEES	\$13,666	\$13,269	\$12,256	\$13,000	\$13,000	0%
PROGRAM FEES	\$41,492	\$53,350	\$15,417	\$45,000	\$45,000	0%
PROGRAM FEES	\$10,563	\$3,058	\$1,810	\$8,500	\$8,500	0%
PROGRAM FEES	\$27,212	\$32,325	\$28,515	\$50,050	\$55,050	10%
PROGRAM FEES	\$28,420	\$27,556	\$1,475	\$38,425	\$38,425	0%
IN-LIEU FEES	\$0	\$3,841	\$7,077	\$200,000	\$100,000	-50%
IN-LIEU FEES	\$6,219	\$38,967	\$0	\$100,000	\$100,000	0%
Total Charges For Services:	\$181,105	\$222,948	\$90,660	\$535,475	\$443,475	-17.2%
Other						
MISCELLANEOUS REVENUE	\$150	\$0	\$0	\$0	\$0	0%
REIMBURSEMENTS/REFUNDS	\$374	\$0	\$0	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$0	\$3,200	\$10	\$0	\$0	0%
DONATIONS	\$0	\$0	\$880	\$0	\$0	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
REIMBURSEMENTS/REFUNDS	\$18,091	\$35,122	\$49,615	\$0	\$0	0%
RESTITUTION/INS PROCEEDS	\$115,155	\$0	\$0	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$309	\$215	\$40	\$200	\$200	0%
CONVENIENCE FEES	\$0	\$2,313	\$2,526	\$1,500	\$2,500	66.7%
DONATIONS	\$255	\$0	\$0	\$0	\$0	0%
AUCTION/RECYCLE PROCEEDS	\$611	\$647	\$335	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$64	\$7	\$5	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$199	\$165	\$101	\$5,000	\$5,000	0%
TAXABLE SALES	\$182	\$36	\$26	\$500	\$500	0%
CONVENIENCE FEES	\$645	\$780	\$183	\$750	\$500	-33.3%
CONVENIENCE FEES	\$2,604	\$0	\$0	\$0	\$0	0%
DONATIONS	\$0	\$14,500	\$0	\$0	\$0	0%
REIMBURSEMENTS/REFUNDS	\$0	\$0	\$7,211	\$0	\$0	0%
RESTITUTION/INS PROCEEDS	\$0	\$178,459	\$162,191	\$0	\$0	0%
REIMBURSEMENTS/REFUNDS	\$0	\$478	\$150	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$43	\$52	\$49	\$25	\$25	0%
TAXABLE SALES	\$134	\$41	\$6	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$2,224	\$0	\$0	\$0	\$0	0%
TAXABLE SALES	\$4,214	\$1,970	\$963	\$2,000	\$2,000	0%
CONVENIENCE FEES	\$0	\$0	\$3	\$0	\$0	0%
DONATIONS	\$960	\$50	\$1,000	\$100	\$0	-100%
DONATIONS	\$0	\$0	\$0	\$0	\$100	N/A
CONVENIENCE FEES	\$12	\$0	\$0	\$0	\$0	0%
CONVENIENCE FEES	\$57	\$15	\$39	\$0	\$0	0%
AUCTION/RECYCLE PROCEEDS	\$0	\$1,154	\$196	\$640	\$500	-21.9%
DONATIONS	\$0	\$0	\$0	\$10,000	\$10,000	0%
MISCELLANEOUS REVENUE	\$750	\$0	\$0	\$0	\$0	0%
REIMBURSEMENTS/REFUNDS					\$1,260	N/A
SPONSORSHIPS	\$5,000	\$4,700	\$1,100	\$5,000	\$5,000	0%
SPONSORSHIPS	\$0	\$0	\$750	\$0	\$0	0%
SPONSORSHIPS	\$0	\$0	\$0	\$200	\$2,500	1,150%
SPONSORSHIPS	\$0	\$0	\$500	\$0	\$1,500	N/A
SPONSORSHIPS	\$0	\$0	\$750	\$0	\$0	0%
SPONSORSHIPS		\$0	\$0	\$0	\$3,000	N/A
SPONSORSHIPS		\$0	\$0	\$0	\$5,500	N/A
SPONSORSHIPS	\$0	\$0	\$0	\$23,000	\$23,000	0%
SPONSORSHIPS	\$0	\$0	\$1,000	\$8,800	\$8,800	0%
SPONSORSHIPS	\$0	\$0	\$3,289	\$0	\$0	0%
DONATIONS	\$25,255	\$21,570	\$0	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$10	\$0	\$0	\$50	\$50	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
TAXABLE SALES	\$23,744	\$2,746	\$1,560	\$2,000	\$2,000	0%
TAXABLE SALES	\$0	\$0	\$200	\$0	\$0	0%
TAXABLE SALES		\$0	\$357	\$0	\$0	0%
TAXABLE SALES	\$0	\$0	\$0	\$23,000	\$23,000	0%
MISCELLANEOUS REVENUE	\$80	\$10	\$30	\$50	\$50	0%
SPONSORSHIPS	\$0	\$0	\$0	\$0	\$1,000	N/A
MISCELLANEOUS REVENUE	\$80	\$70	\$0	\$150	\$150	0%
MISCELLANEOUS REVENUE	\$10	\$75	\$0	\$60	\$60	0%
RESTITUTION/INS PROCEEDS	\$200	\$340	\$1,000	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$238	\$94	\$0	\$0	\$0	0%
TAXABLE SALES	\$45	\$60	\$30	\$0	\$0	0%
DONATIONS	\$1,250	\$1,250	\$0	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$1,176	\$3,376	\$6,823	\$0	\$0	0%
TAXABLE SALES	\$675	\$2,200	\$4,154	\$4,000	\$4,000	0%
DONATIONS	\$0	\$0	\$3,000	\$0	\$0	0%
RESTITUTION/INS PROCEEDS	\$0	\$0	\$9,793	\$0	\$0	0%
RESTITUTION/INS PROCEEDS	\$0	\$0	\$0	\$200	\$200	0%
DONATIONS	\$300	\$0	\$0	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$50	\$245	\$5	\$0	\$0	0%
TAXABLE SALES	\$3,142	\$2,742	\$283	\$2,425	\$2,425	0%
DONATIONS	\$302	\$1,191	\$416	\$160	\$160	0%
REIMBURSEMENTS/REFUNDS	\$320	\$736	\$256	\$1,260	\$0	-100%
SPONSORSHIPS	\$101	\$174	\$0	\$200	\$200	0%
DONATIONS	\$174	\$127	\$44	\$85	\$85	0%
AUCTION/RECYCLE PROCEEDS	\$104	\$1,152	\$42	\$0	\$0	0%
RESTITUTION/INS PROCEEDS	\$22,937	\$5,403	\$513	\$0	\$0	0%
RESTITUTION/INS PROCEEDS	\$200	\$206	\$0	\$0	\$0	0%
RESTITUTION/INS PROCEEDS	\$0	\$7,732	\$0	\$30,000	\$30,000	0%
AUCTION/RECYCLE PROCEEDS	\$1,400	\$541	\$710	\$1,000	\$1,000	0%
RESTITUTION/INS PROCEEDS	\$820	\$460	\$1,195	\$0	\$0	0%
REIMBURSEMENTS/REFUNDS	\$0	\$8	\$0	\$0	\$0	0%
REIMBURSEMENTS/REFUNDS	\$0	\$0	\$22,000	\$0	\$0	0%
TAXABLE SALES	\$0	\$8,673	\$6,892	\$0	\$0	0%
NON-TAXABLE SALES	\$0	\$0	\$191	\$0	\$0	0%
TAXABLE SALES	\$0	\$0	\$1,337	\$0	\$0	0%
CONVENIENCE FEES	\$0	\$0	\$3	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$312	\$0	\$0	\$0	\$0	0%
TAXABLE SALES	\$1,911	\$18	\$0	\$0	\$0	0%
CONVENIENCE FEES	\$3	\$0	\$0	\$0	\$0	0%
AUCTION/RECYCLE PROCEEDS	\$0	\$418,585	\$0	\$0	\$0	0%



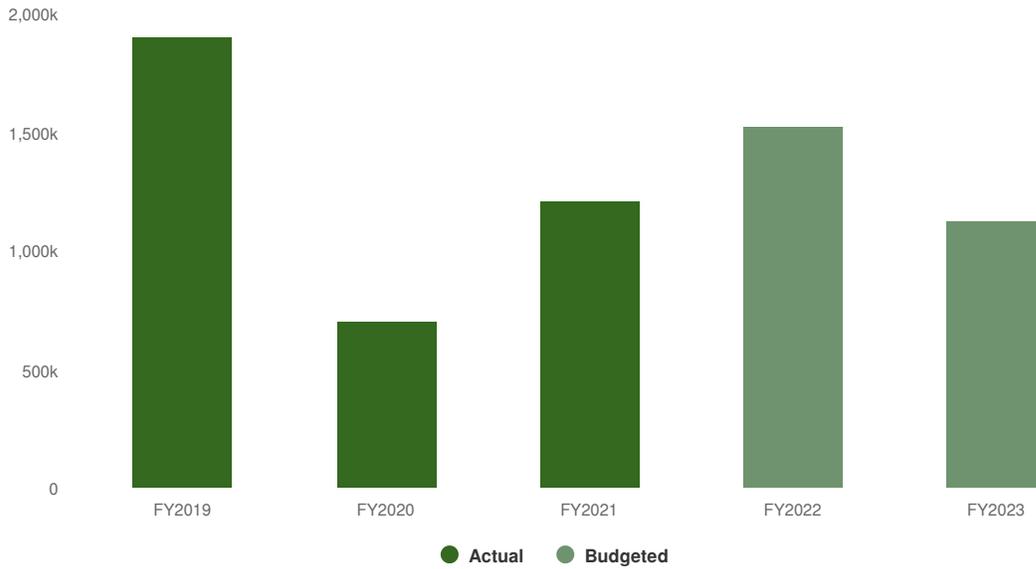
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
REIMBURSEMENTS/REFUNDS	\$54,211	\$0	\$0	\$0	\$0	0%
DONATIONS	\$9,600	\$10,000	\$14,000	\$0	\$0	0%
AUCTION/RECYCLE PROCEEDS		\$0	\$877	\$0	\$0	0%
AUCTION PROCEEDS	\$8,473	\$39,300	\$11,325	\$0	\$0	0%
AUCTION PROCEEDS	\$37,985	\$32,825	\$0	\$0	\$0	0%
Total Other:	\$347,141	\$805,813	\$319,954	\$122,355	\$136,265	11.4%
Fines & Forfeitures						
COURT FINES/FEES	\$120,340	\$256,153	\$210,882	\$189,000	\$205,000	8.5%
CCEF REVENUE	\$8,659	\$23,066	\$25,681	\$46,500	\$46,500	0%
JCEF REVENUE	\$1,483	\$2,485	\$2,628	\$2,500	\$2,500	0%
Total Fines & Forfeitures:	\$130,482	\$281,704	\$239,191	\$238,000	\$254,000	6.7%
Investment Earnings						
INTEREST INCOME	\$136,572	\$210,815	\$24,849	\$24,000	\$24,000	0%
INTEREST INCOME	\$91,634	\$45,419	\$734	\$24,000	\$10,000	-58.3%
INTEREST INCOME	\$28,231	\$39,465	\$3,557	\$1,260	\$1,260	0%
INTEREST INCOME	\$1,340	\$631	\$59	\$240	\$240	0%
INTEREST INCOME	\$0	\$677	\$46	\$180	\$180	0%
INTEREST INCOME	\$1,646	\$413	\$0	\$0	\$0	0%
INTEREST INCOME	\$0	\$0	\$388	\$0	\$0	0%
INTEREST INCOME	\$3,434	\$1,696	\$56	\$240	\$240	0%
INTEREST INCOME	\$876	\$909	\$169	\$900	\$900	0%
INTEREST INCOME	\$15,997	\$11,137	\$260	\$2,400	\$2,400	0%
INTEREST INCOME	\$18,703	\$7,063	\$59	\$1,200	\$1,200	0%
INTEREST INCOME	\$3,344	\$1,736	\$39	\$240	\$100	-58.3%
INTEREST INCOME	\$7,090	\$1,866	\$29	\$840	\$100	-88.1%
INTEREST INCOME	\$414	\$273	\$13	\$72	\$72	0%
INTEREST INCOME	\$158,048	\$171,431	\$19,713	\$19,200	\$10,000	-47.9%
INTEREST INCOME	\$38,411	\$22,495	\$679	\$7,200	\$1,000	-86.1%
INTEREST INCOME	\$5,808	\$3,806	\$139	\$2,400	\$1,000	-58.3%
INTEREST INCOME	\$0	\$0	\$7	\$0	\$1,000	N/A
INTEREST INCOME	\$14,898	\$10,038	\$362	\$4,800	\$1,000	-79.2%
INTEREST INCOME	\$2,053	\$0	\$0	\$0		N/A
INTEREST INCOME	\$0	\$0	\$12	\$0	\$0	0%
INTEREST INCOME	\$26,049	\$16,112	\$422	\$2,400	\$1,000	-58.3%
Total Investment Earnings:	\$554,548	\$545,982	\$51,592	\$91,572	\$55,692	-39.2%
Total Revenue Source:	\$3,395,080	\$2,845,805	\$2,276,334	\$2,792,781	\$2,313,284	-17.2%



Other Revenues - Licenses & Permits Summary

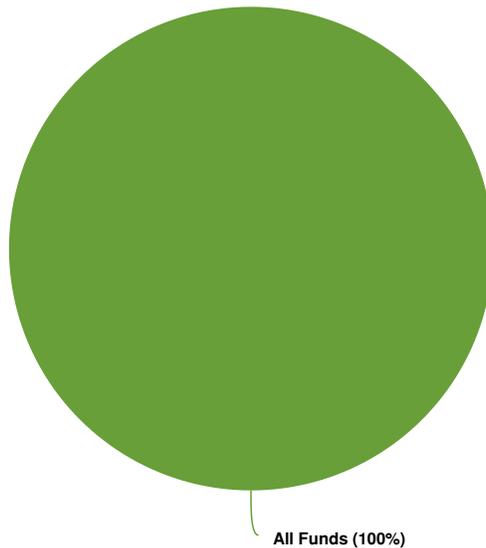
\$1,123,980 **-\$399,020**
(-26.20% vs. prior year)

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

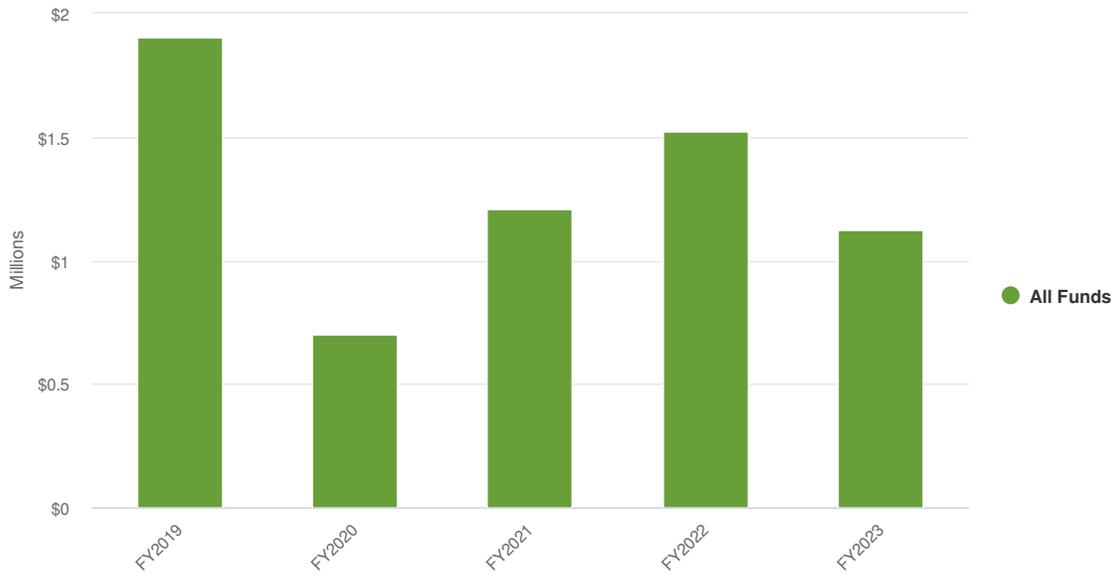


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
All Funds						
General Fund						
General Fund						
Licenses & Permits						
SPECIAL EVENT PERMIT	\$0	\$775	\$200	\$750	\$500	-33.3%
SPECIAL EVENT PERMIT	\$800	\$0	\$0	\$0	\$0	0%
SIGN PERMITS	\$125	\$25	\$100	\$100	\$100	0%
PLANNING & ZONING FEES	\$13,212	\$8,370	\$4,356	\$16,185	\$16,095	-0.6%
LANDSCAPE PERMITS	\$27,300	\$18,901	\$23,099	\$16,800	\$16,800	0%
VARIANCES	\$2,500	\$3,315	\$3,610	\$4,300	\$4,300	0%
SUBDIVISION FEES	\$76,952	\$99,450	\$30,298	\$52,250	\$52,250	0%
BUILDING PERMIT	\$230,326	\$199,573	\$327,204	\$395,923	\$408,398	3.2%
SIGN PERMITS	\$8,780	\$4,960	\$9,100	\$3,250	\$3,250	0%
PLAN REVIEW	\$148,560	\$129,696	\$183,985	\$263,948	\$85,000	-67.8%
INSPECTION FEES	\$750	\$750	\$1,500	\$750	\$750	0%
BUILDING PERMIT	\$0	\$0	\$50	\$0	\$0	0%
PLAN REVIEW	\$0	\$100	\$50	\$0	\$0	0%
INSPECTION FEES	\$17,437	\$12,903	\$25,871	\$14,750	\$14,750	0%
ENCROACHMENT PERMITS	\$717,686	\$71,075	\$132,522	\$35,000	\$35,000	0%
PLAN REVIEW	\$10,200	\$18,070	\$12,150	\$10,000	\$10,000	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
INSPECTION FEES	\$0	\$0	\$0	\$1,500	\$1,500	0%
ENGINEERING FEES	\$8,350	\$5,600	\$10,100	\$5,900	\$5,900	0%
PLAN REVIEW	\$700	\$0	\$0	\$1,750	\$1,750	0%
SPECIAL EVENT PERMIT	\$10,010	\$8,875	\$5,350	\$8,000	\$8,000	0%
ALCOHOL PERMITS	\$70	\$55	\$90	\$170	\$210	23.5%
ALCOHOL PERMITS	\$100	\$90	\$30	\$210	\$210	0%
ALCOHOL PERMITS	\$10	\$10	\$30	\$210	\$170	-19%
ALCOHOL PERMITS	\$20	\$10	\$0	\$40	\$40	0%
Total Licenses & Permits:	\$1,273,888	\$582,603	\$769,695	\$831,786	\$664,973	-20.1%
Total General Fund:	\$1,273,888	\$582,603	\$769,695	\$831,786	\$664,973	-20.1%
Total General Fund:	\$1,273,888	\$582,603	\$769,695	\$831,786	\$664,973	-20.1%
Capital Projects						
Fire/EMS Dev Fee						
Licenses & Permits						
DEVELOPMENT FEES	\$27,004	\$20,315	\$63,248	\$23,623	\$15,221	-35.6%
Total Licenses & Permits:	\$27,004	\$20,315	\$63,248	\$23,623	\$15,221	-35.6%
Total Fire/EMS Dev Fee:	\$27,004	\$20,315	\$63,248	\$23,623	\$15,221	-35.6%
Streets Dev Fee						
Licenses & Permits						
DEVELOPMENT FEES	\$0	\$3,870	\$77,867	\$331,074	\$239,438	-27.7%
Total Licenses & Permits:	\$0	\$3,870	\$77,867	\$331,074	\$239,438	-27.7%
Total Streets Dev Fee:	\$0	\$3,870	\$77,867	\$331,074	\$239,438	-27.7%
Park/Rec Dev Fee						
Licenses & Permits						
DEVELOPMENT FEES	\$113,187	\$78,604	\$257,342	\$336,517	\$204,348	-39.3%
Total Licenses & Permits:	\$113,187	\$78,604	\$257,342	\$336,517	\$204,348	-39.3%
Total Park/Rec Dev Fee:	\$113,187	\$78,604	\$257,342	\$336,517	\$204,348	-39.3%
Total Capital Projects:	\$140,191	\$102,789	\$398,457	\$691,214	\$459,007	-33.6%
Special Revenue Funds						
Environmental Fund						
Licenses & Permits						
ENVIRONMENTAL FEE	\$486,924	\$17,575	\$40,330	\$0	\$0	0%



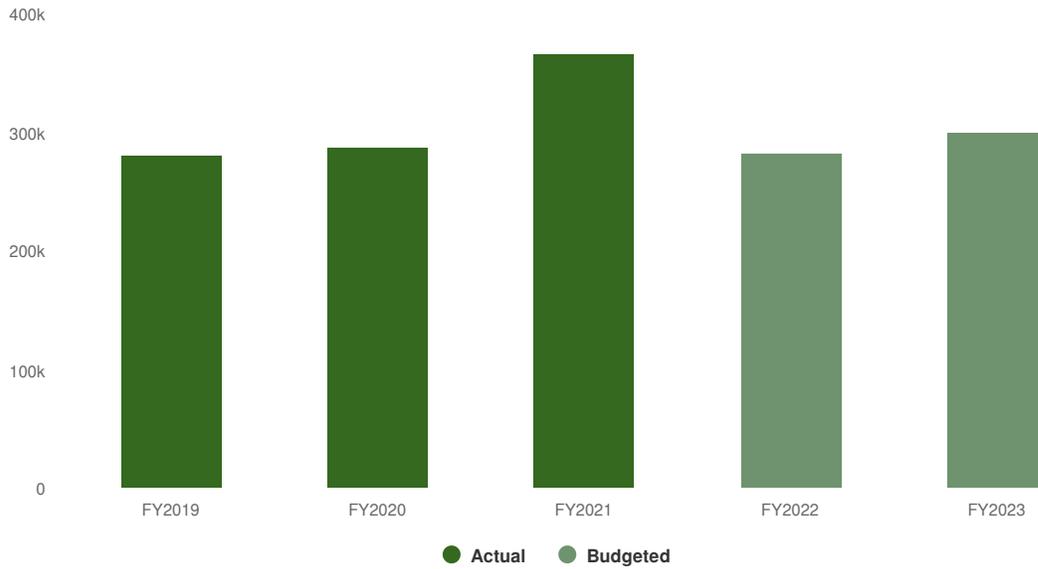
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Total Licenses & Permits:	\$486,924	\$17,575	\$40,330	\$0	\$0	0%
Total Environmental Fund:	\$486,924	\$17,575	\$40,330	\$0	\$0	0%
Total Special Revenue Funds:	\$486,924	\$17,575	\$40,330	\$0	\$0	0%
Total All Funds:	\$1,901,003	\$702,967	\$1,208,482	\$1,523,000	\$1,123,980	-26.2%



Other Revenues - Leases & Rents Summary

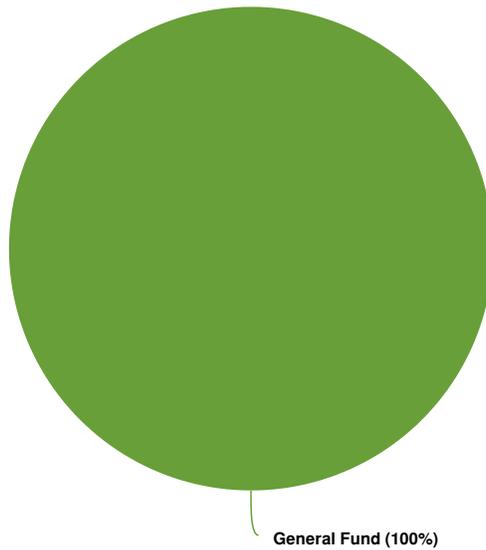
\$299,872 **\$17,493**
(6.19% vs. prior year)

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

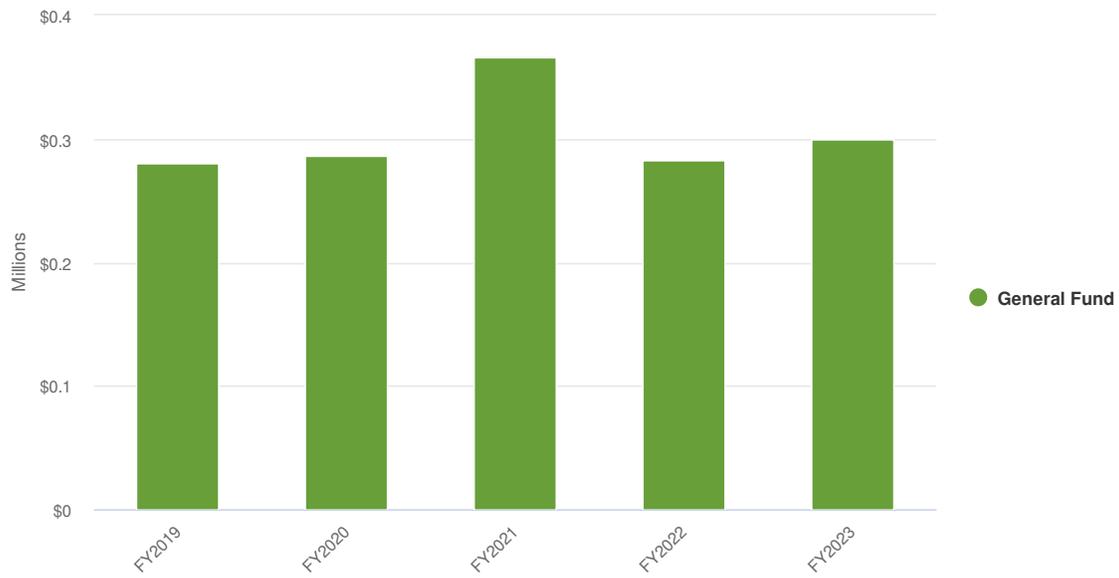


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund

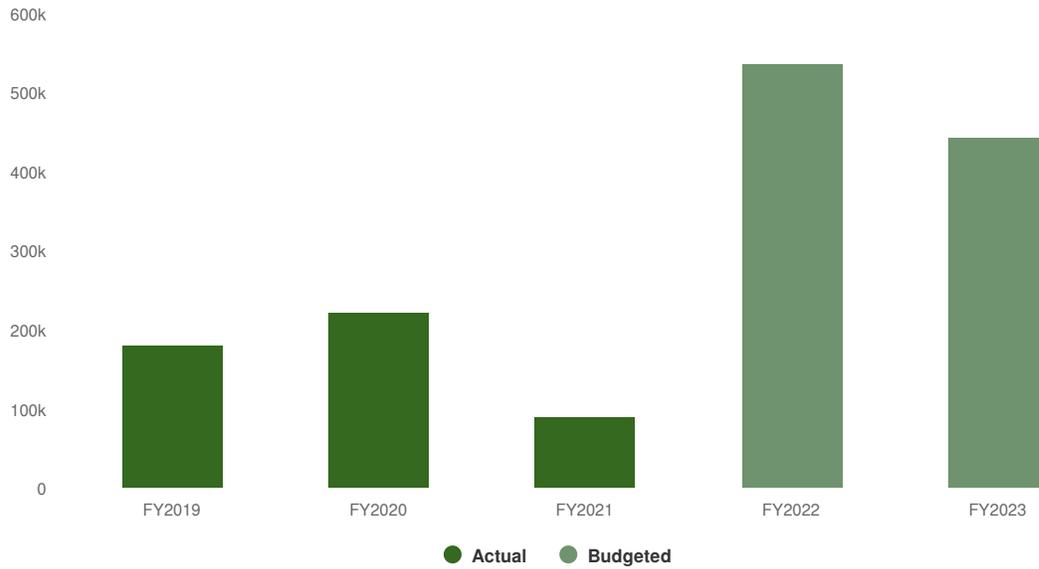


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
General Fund						
Leases & Rents						
CELL TOWER LEASE	\$144,093	\$124,264	\$223,235	\$120,189	\$126,778	5.5%
NON-TAXABLE RENTAL	\$1	\$2	\$1	\$1	\$1	0%
RENTAL FEES	\$45,964	\$66,841	\$68,842	\$70,908	\$80,036	12.9%
NON-TAXABLE RENTAL	\$300	\$300	\$0	\$300	\$300	0%
RENTAL FEES	\$10,987	\$7,611	\$6,634	\$7,110	\$7,110	0%
NON-TAXABLE RENTAL	\$7,000	\$7,000	\$0	\$7,000	\$7,000	0%
RENTAL FEES	\$6,173	\$4,669	\$3,794	\$6,000	\$6,000	0%
RENTAL FEES	\$11,522	\$27,620	\$59,609	\$10,000	\$10,000	0%
RENTAL FEES	\$535	\$650	\$1,384	\$930	\$930	0%
RENTAL FEES	\$853	\$1,260	\$514	\$750	\$750	0%
RENTAL FEES	\$52,293	\$45,868	\$2,442	\$59,191	\$60,967	3%
NON-TAXABLE RENTAL	\$1,080	\$306	\$0	\$0	\$0	0%
Total Leases & Rents:	\$280,801	\$286,391	\$366,455	\$282,379	\$299,872	6.2%
Total General Fund:	\$280,801	\$286,391	\$366,455	\$282,379	\$299,872	6.2%

Other Revenues - Charges for Services Summary

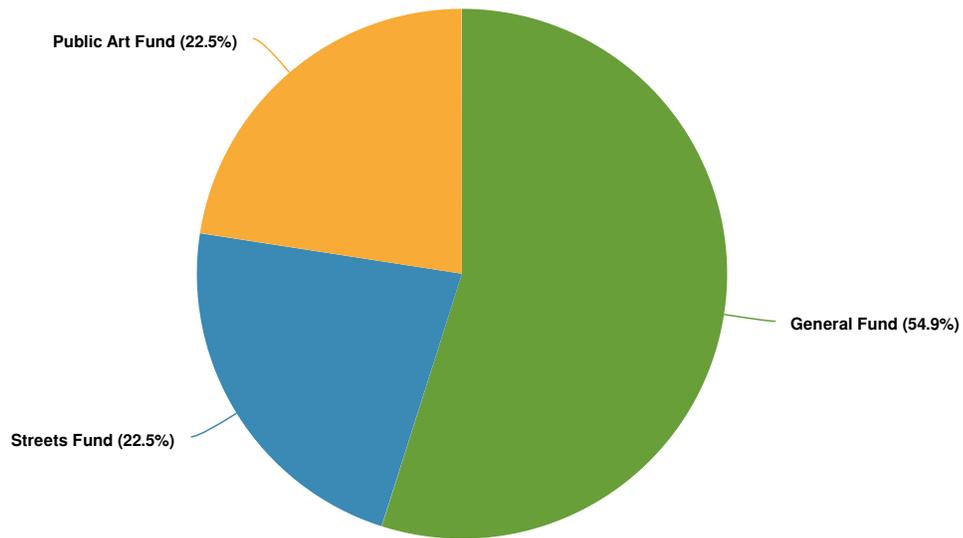
\$443,475 - \$92,000
 (-17.18% vs. prior year)

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

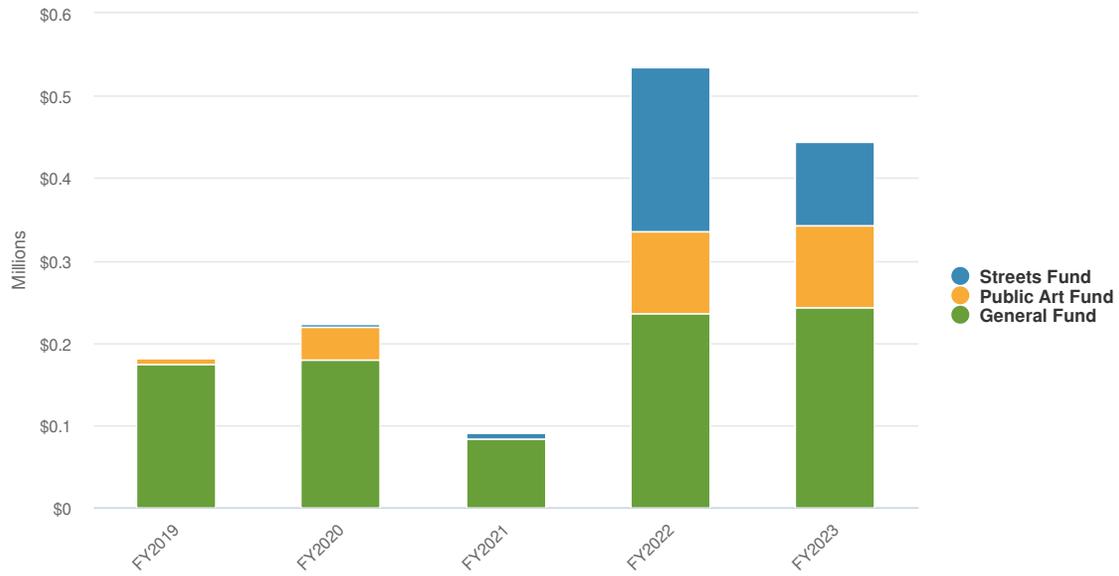


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
General Fund						
Charges For Services						
PROGRAM FEES	\$0	\$0	\$0	\$25,000	\$25,000	0%
PROGRAM FEES	\$53,533	\$50,582	\$20	\$0	\$0	0%
PROGRAM FEES	\$0	\$0	\$24,090	\$55,500	\$58,500	5.4%
PROGRAM FEES	\$13,666	\$13,269	\$12,256	\$13,000	\$13,000	0%
PROGRAM FEES	\$41,492	\$53,350	\$15,417	\$45,000	\$45,000	0%
PROGRAM FEES	\$10,563	\$3,058	\$1,810	\$8,500	\$8,500	0%
PROGRAM FEES	\$27,212	\$32,325	\$28,515	\$50,050	\$55,050	10%
PROGRAM FEES	\$28,420	\$27,556	\$1,475	\$38,425	\$38,425	0%
Total Charges For Services:	\$174,886	\$180,140	\$83,583	\$235,475	\$243,475	3.4%
Total General Fund:	\$174,886	\$180,140	\$83,583	\$235,475	\$243,475	3.4%
Public Art Fund						
Charges For Services						
IN-LIEU FEES	\$6,219	\$38,967	\$0	\$100,000	\$100,000	0%
Total Charges For Services:	\$6,219	\$38,967	\$0	\$100,000	\$100,000	0%
Total Public Art Fund:	\$6,219	\$38,967	\$0	\$100,000	\$100,000	0%
Streets Fund						
Charges For Services						
IN-LIEU FEES	\$0	\$3,841	\$7,077	\$200,000	\$100,000	-50%



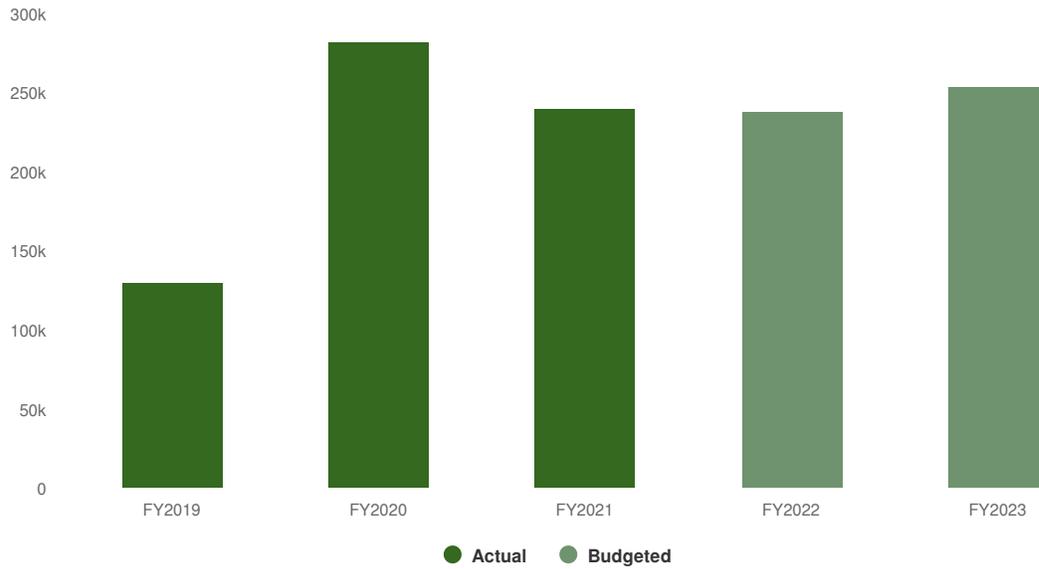
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Total Charges For Services:	\$0	\$3,841	\$7,077	\$200,000	\$100,000	-50%
Total Streets Fund:	\$0	\$3,841	\$7,077	\$200,000	\$100,000	-50%
Total:	\$181,105	\$222,948	\$90,660	\$535,475	\$443,475	-17.2%



Other Revenues - Fines & Forfeitures Summary

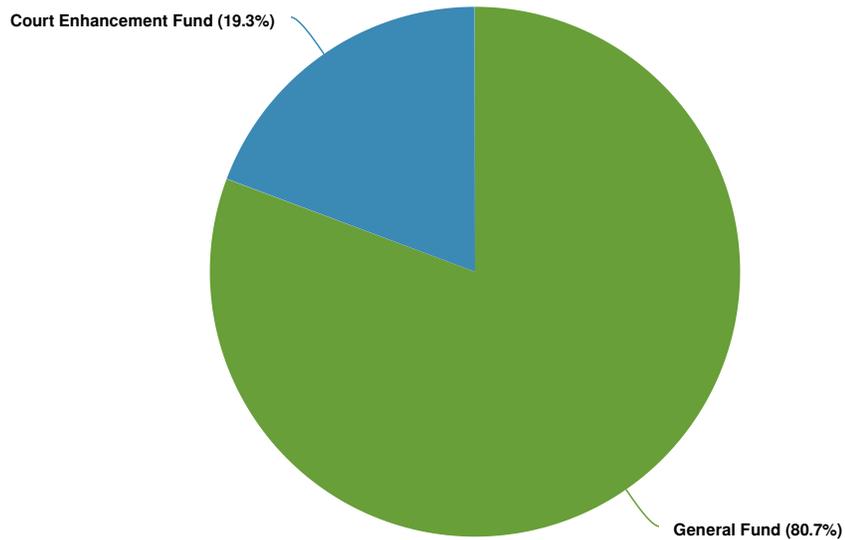
\$254,000 **\$16,000**
 (6.72% vs. prior year)

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

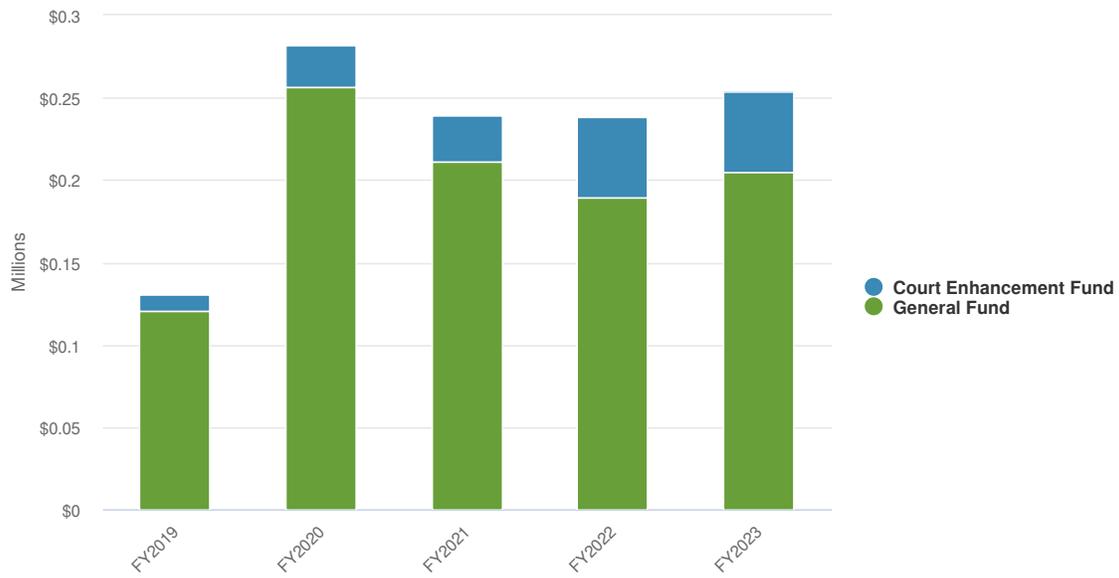


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund

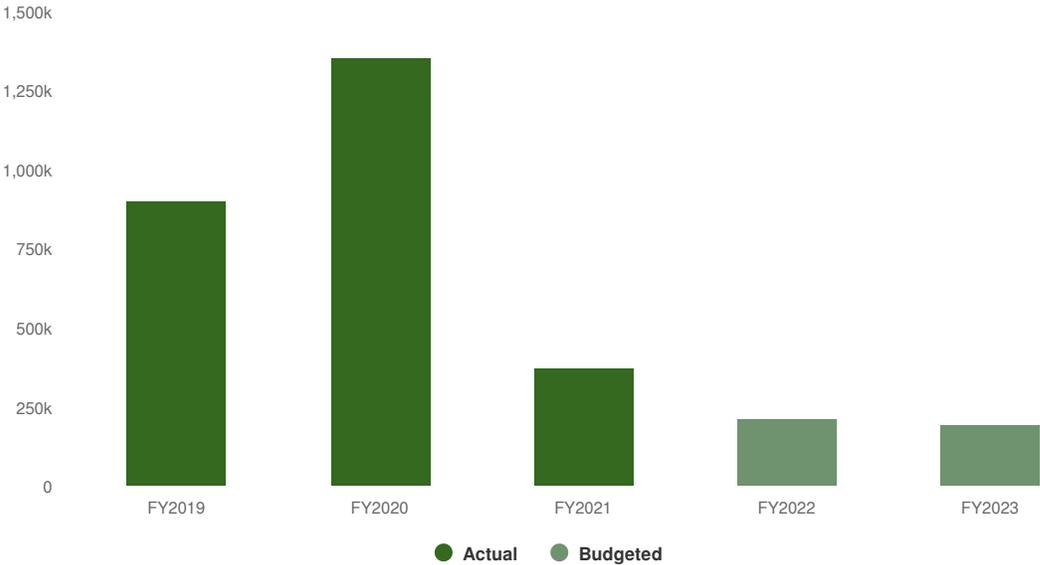


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
General Fund						
Fines & Forfeitures						
COURT FINES/FEES	\$120,340	\$256,153	\$210,882	\$189,000	\$205,000	8.5%
Total Fines & Forfeitures:	\$120,340	\$256,153	\$210,882	\$189,000	\$205,000	8.5%
Total General Fund:	\$120,340	\$256,153	\$210,882	\$189,000	\$205,000	8.5%
Court Enhancement Fund						
Fines & Forfeitures						
CCEF REVENUE	\$8,659	\$23,066	\$25,681	\$46,500	\$46,500	0%
JCEF REVENUE	\$1,483	\$2,485	\$2,628	\$2,500	\$2,500	0%
Total Fines & Forfeitures:	\$10,142	\$25,551	\$28,309	\$49,000	\$49,000	0%
Total Court Enhancement Fund:	\$10,142	\$25,551	\$28,309	\$49,000	\$49,000	0%
Total:	\$130,482	\$281,704	\$239,191	\$238,000	\$254,000	6.7%

Other Revenues - Misc Summary

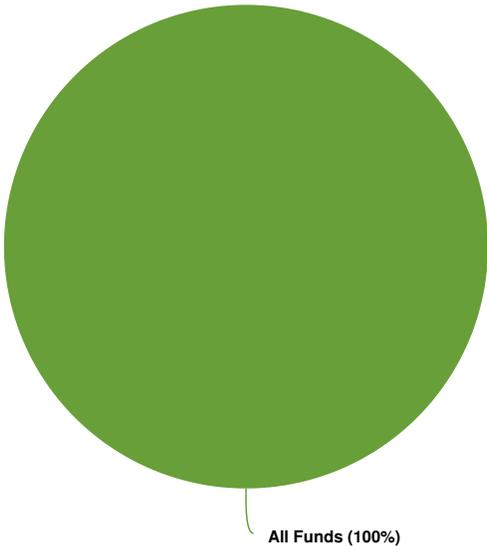
\$191,957 - \$21,970
(-10.27% vs. prior year)

Other Revenues - Misc Proposed and Historical Budget vs. Actual

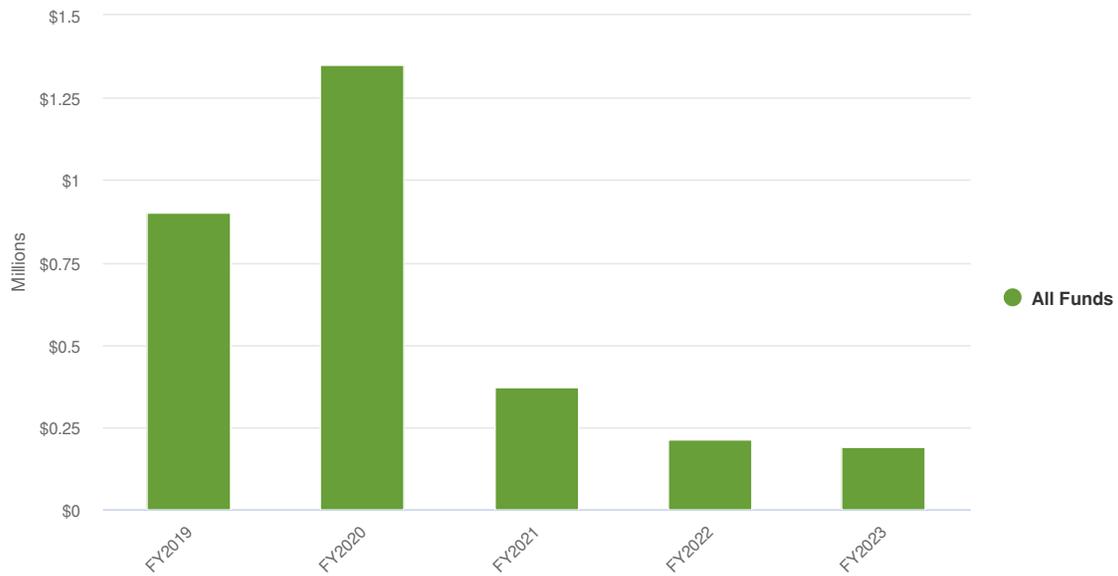


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
All Funds						
General Fund						
General Fund						
Other						
MISCELLANEOUS REVENUE	\$150	\$0	\$0	\$0	\$0	0%
REIMBURSEMENTS/REFUNDS	\$374	\$0	\$0	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$0	\$3,200	\$10	\$0	\$0	0%
DONATIONS	\$0	\$0	\$880	\$0	\$0	0%
REIMBURSEMENTS/REFUNDS	\$18,091	\$35,122	\$49,615	\$0	\$0	0%
RESTITUTION/INS PROCEEDS	\$115,155	\$0	\$0	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$309	\$215	\$40	\$200	\$200	0%
CONVENIENCE FEES	\$0	\$2,313	\$2,526	\$1,500	\$2,500	66.7%
DONATIONS	\$255	\$0	\$0	\$0	\$0	0%
AUCTION/RECYCLE PROCEEDS	\$611	\$647	\$335	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$64	\$7	\$5	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$199	\$165	\$101	\$5,000	\$5,000	0%
TAXABLE SALES	\$182	\$36	\$26	\$500	\$500	0%
CONVENIENCE FEES	\$645	\$780	\$183	\$750	\$500	-33.3%
CONVENIENCE FEES	\$2,604	\$0	\$0	\$0	\$0	0%
DONATIONS	\$0	\$14,500	\$0	\$0	\$0	0%
REIMBURSEMENTS/REFUNDS	\$0	\$0	\$7,211	\$0	\$0	0%
RESTITUTION/INS PROCEEDS	\$0	\$178,459	\$162,191	\$0	\$0	0%
REIMBURSEMENTS/REFUNDS	\$0	\$478	\$150	\$0	\$0	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
MISCELLANEOUS REVENUE	\$43	\$52	\$49	\$25	\$25	0%
TAXABLE SALES	\$134	\$41	\$6	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$2,224	\$0	\$0	\$0	\$0	0%
TAXABLE SALES	\$4,214	\$1,970	\$963	\$2,000	\$2,000	0%
CONVENIENCE FEES	\$0	\$0	\$3	\$0	\$0	0%
DONATIONS	\$960	\$50	\$1,000	\$100	\$0	-100%
DONATIONS	\$0	\$0	\$0	\$0	\$100	N/A
CONVENIENCE FEES	\$12	\$0	\$0	\$0	\$0	0%
CONVENIENCE FEES	\$57	\$15	\$39	\$0	\$0	0%
AUCTION/RECYCLE PROCEEDS	\$0	\$1,154	\$196	\$640	\$500	-21.9%
DONATIONS	\$0	\$0	\$0	\$10,000	\$10,000	0%
MISCELLANEOUS REVENUE	\$750	\$0	\$0	\$0	\$0	0%
REIMBURSEMENTS/REFUNDS					\$1,260	N/A
SPONSORSHIPS	\$5,000	\$4,700	\$1,100	\$5,000	\$5,000	0%
SPONSORSHIPS	\$0	\$0	\$750	\$0	\$0	0%
SPONSORSHIPS	\$0	\$0	\$0	\$200	\$2,500	1,150%
SPONSORSHIPS	\$0	\$0	\$500	\$0	\$1,500	N/A
SPONSORSHIPS	\$0	\$0	\$750	\$0	\$0	0%
SPONSORSHIPS		\$0	\$0	\$0	\$3,000	N/A
SPONSORSHIPS		\$0	\$0	\$0	\$5,500	N/A
SPONSORSHIPS	\$0	\$0	\$0	\$23,000	\$23,000	0%
SPONSORSHIPS	\$0	\$0	\$1,000	\$8,800	\$8,800	0%
SPONSORSHIPS	\$0	\$0	\$3,289	\$0	\$0	0%
DONATIONS	\$25,255	\$21,570	\$0	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$10	\$0	\$0	\$50	\$50	0%
TAXABLE SALES	\$23,744	\$2,746	\$1,560	\$2,000	\$2,000	0%
TAXABLE SALES	\$0	\$0	\$200	\$0	\$0	0%
TAXABLE SALES		\$0	\$357	\$0	\$0	0%
TAXABLE SALES	\$0	\$0	\$0	\$23,000	\$23,000	0%
MISCELLANEOUS REVENUE	\$80	\$10	\$30	\$50	\$50	0%
SPONSORSHIPS	\$0	\$0	\$0	\$0	\$1,000	N/A
MISCELLANEOUS REVENUE	\$80	\$70	\$0	\$150	\$150	0%
MISCELLANEOUS REVENUE	\$10	\$75	\$0	\$60	\$60	0%
RESTITUTION/INS PROCEEDS	\$200	\$340	\$1,000	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$238	\$94	\$0	\$0	\$0	0%
TAXABLE SALES	\$45	\$60	\$30	\$0	\$0	0%
DONATIONS	\$1,250	\$1,250	\$0	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$1,176	\$3,376	\$6,823	\$0	\$0	0%
TAXABLE SALES	\$675	\$2,200	\$4,154	\$4,000	\$4,000	0%
DONATIONS	\$0	\$0	\$3,000	\$0	\$0	0%
RESTITUTION/INS PROCEEDS	\$0	\$0	\$9,793	\$0	\$0	0%
RESTITUTION/INS PROCEEDS	\$0	\$0	\$0	\$200	\$200	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
DONATIONS	\$300	\$0	\$0	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$50	\$245	\$5	\$0	\$0	0%
TAXABLE SALES	\$3,142	\$2,742	\$283	\$2,425	\$2,425	0%
DONATIONS	\$302	\$1,191	\$416	\$160	\$160	0%
REIMBURSEMENTS/REFUNDS	\$320	\$736	\$256	\$1,260	\$0	-100%
SPONSORSHIPS	\$101	\$174	\$0	\$200	\$200	0%
DONATIONS	\$174	\$127	\$44	\$85	\$85	0%
Total Other:	\$209,185	\$280,910	\$260,869	\$91,355	\$105,265	15.2%
Investment Earnings						
INTEREST INCOME	\$136,572	\$210,815	\$24,849	\$24,000	\$24,000	0%
Total Investment Earnings:	\$136,572	\$210,815	\$24,849	\$24,000	\$24,000	0%
Total General Fund:	\$345,757	\$491,725	\$285,718	\$115,355	\$129,265	12.1%
Total General Fund:	\$345,757	\$491,725	\$285,718	\$115,355	\$129,265	12.1%
Debt Service						
GO Bond Debt Serv						
Investment Earnings						
INTEREST INCOME	\$18,703	\$7,063	\$59	\$1,200	\$1,200	0%
Total Investment Earnings:	\$18,703	\$7,063	\$59	\$1,200	\$1,200	0%
Total GO Bond Debt Serv:	\$18,703	\$7,063	\$59	\$1,200	\$1,200	0%
Eagle Mtn CFD Debt Serv						
Investment Earnings						
INTEREST INCOME	\$3,344	\$1,736	\$39	\$240	\$100	-58.3%
Total Investment Earnings:	\$3,344	\$1,736	\$39	\$240	\$100	-58.3%
Total Eagle Mtn CFD Debt Serv:	\$3,344	\$1,736	\$39	\$240	\$100	-58.3%
MPC Debt Serv						
Investment Earnings						
INTEREST INCOME	\$7,090	\$1,866	\$29	\$840	\$100	-88.1%
Total Investment Earnings:	\$7,090	\$1,866	\$29	\$840	\$100	-88.1%
Total MPC Debt Serv:	\$7,090	\$1,866	\$29	\$840	\$100	-88.1%
Total Debt Service:	\$29,137	\$10,665	\$127	\$2,280	\$1,400	-38.6%
Capital Projects						
Capital Projects Fund						
Other						
AUCTION/RECYCLE PROCEEDS	\$0	\$418,585	\$0	\$0	\$0	0%
REIMBURSEMENTS/REFUNDS	\$54,211	\$0	\$0	\$0	\$0	0%
Total Other:	\$54,211	\$418,585	\$0	\$0	\$0	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Investment Earnings						
INTEREST INCOME	\$158,048	\$171,431	\$19,713	\$19,200	\$10,000	-47.9%
Total Investment Earnings:	\$158,048	\$171,431	\$19,713	\$19,200	\$10,000	-47.9%
Total Capital Projects Fund:	\$212,259	\$590,016	\$19,713	\$19,200	\$10,000	-47.9%
Public Art Fund						
Investment Earnings						
INTEREST INCOME	\$3,434	\$1,696	\$56	\$240	\$240	0%
Total Investment Earnings:	\$3,434	\$1,696	\$56	\$240	\$240	0%
Total Public Art Fund:	\$3,434	\$1,696	\$56	\$240	\$240	0%
Fire/EMS Dev Fee						
Investment Earnings						
INTEREST INCOME	\$5,808	\$3,806	\$139	\$2,400	\$1,000	-58.3%
Total Investment Earnings:	\$5,808	\$3,806	\$139	\$2,400	\$1,000	-58.3%
Total Fire/EMS Dev Fee:	\$5,808	\$3,806	\$139	\$2,400	\$1,000	-58.3%
Streets Dev Fee						
Investment Earnings						
INTEREST INCOME	\$0	\$0	\$7	\$0	\$1,000	N/A
Total Investment Earnings:	\$0	\$0	\$7	\$0	\$1,000	N/A
Total Streets Dev Fee:	\$0	\$0	\$7	\$0	\$1,000	N/A
Park/Rec Dev Fee						
Investment Earnings						
INTEREST INCOME	\$14,898	\$10,038	\$362	\$4,800	\$1,000	-79.2%
Total Investment Earnings:	\$14,898	\$10,038	\$362	\$4,800	\$1,000	-79.2%
Total Park/Rec Dev Fee:	\$14,898	\$10,038	\$362	\$4,800	\$1,000	-79.2%
Open Space Dev Fee						
Investment Earnings						
INTEREST INCOME	\$2,053	\$0	\$0	\$0		N/A
Total Investment Earnings:	\$2,053	\$0	\$0	\$0		N/A
Total Open Space Dev Fee:	\$2,053	\$0	\$0	\$0		N/A
Total Capital Projects:	\$238,452	\$605,556	\$20,277	\$26,640	\$13,240	-50.3%
Special Revenue Funds						
Streets Fund						
Other						
AUCTION/RECYCLE PROCEEDS	\$104	\$1,152	\$42	\$0	\$0	0%
RESTITUTION/INS PROCEEDS	\$22,937	\$5,403	\$513	\$0	\$0	0%
RESTITUTION/INS PROCEEDS	\$200	\$206	\$0	\$0	\$0	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
RESTITUTION/INS PROCEEDS	\$0	\$7,732	\$0	\$30,000	\$30,000	0%
AUCTION/RECYCLE PROCEEDS	\$1,400	\$541	\$710	\$1,000	\$1,000	0%
RESTITUTION/INS PROCEEDS	\$820	\$460	\$1,195	\$0	\$0	0%
REIMBURSEMENTS/REFUNDS	\$0	\$8	\$0	\$0	\$0	0%
Total Other:	\$25,461	\$15,502	\$2,460	\$31,000	\$31,000	0%
Investment Earnings						
INTEREST INCOME	\$91,634	\$45,419	\$734	\$24,000	\$10,000	-58.3%
Total Investment Earnings:	\$91,634	\$45,419	\$734	\$24,000	\$10,000	-58.3%
Total Streets Fund:	\$117,095	\$60,921	\$3,194	\$55,000	\$41,000	-25.5%
Downtown Strategy Fund						
Other						
REIMBURSEMENTS/REFUNDS	\$0	\$0	\$22,000	\$0	\$0	0%
Total Other:	\$0	\$0	\$22,000	\$0	\$0	0%
Investment Earnings						
INTEREST INCOME	\$28,231	\$39,465	\$3,557	\$1,260	\$1,260	0%
Total Investment Earnings:	\$28,231	\$39,465	\$3,557	\$1,260	\$1,260	0%
Total Downtown Strategy Fund:	\$28,231	\$39,465	\$25,557	\$1,260	\$1,260	0%
Economic Development Fund						
Other						
TAXABLE SALES	\$0	\$8,673	\$6,892	\$0	\$0	0%
NON-TAXABLE SALES	\$0	\$0	\$191	\$0	\$0	0%
Total Other:	\$0	\$8,673	\$7,083	\$0	\$0	0%
Investment Earnings						
INTEREST INCOME	\$1,340	\$631	\$59	\$240	\$240	0%
Total Investment Earnings:	\$1,340	\$631	\$59	\$240	\$240	0%
Total Economic Development Fund:	\$1,340	\$9,304	\$7,142	\$240	\$240	0%
Tourism Fund						
Other						
TAXABLE SALES	\$0	\$0	\$1,337	\$0	\$0	0%
CONVENIENCE FEES	\$0	\$0	\$3	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$312	\$0	\$0	\$0	\$0	0%
TAXABLE SALES	\$1,911	\$18	\$0	\$0	\$0	0%
Total Other:	\$2,223	\$18	\$1,340	\$0	\$0	0%
Investment Earnings						

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
INTEREST INCOME	\$0	\$677	\$46	\$180	\$180	0%
INTEREST INCOME	\$1,646	\$413	\$0	\$0	\$0	0%
Total Investment Earnings:	\$1,646	\$1,090	\$46	\$180	\$180	0%
Total Tourism Fund:	\$3,869	\$1,108	\$1,386	\$180	\$180	0%
Special Revenue Fund						
Investment Earnings						
INTEREST INCOME	\$0	\$0	\$388	\$0	\$0	0%
Total Investment Earnings:	\$0	\$0	\$388	\$0	\$0	0%
Total Special Revenue Fund:	\$0	\$0	\$388	\$0	\$0	0%
Court Enhancement Fund						
Investment Earnings						
INTEREST INCOME	\$876	\$909	\$169	\$900	\$900	0%
Total Investment Earnings:	\$876	\$909	\$169	\$900	\$900	0%
Total Court Enhancement Fund:	\$876	\$909	\$169	\$900	\$900	0%
Environmental Fund						
Other						
CONVENIENCE FEES	\$3	\$0	\$0	\$0	\$0	0%
Total Other:	\$3	\$0	\$0	\$0	\$0	0%
Investment Earnings						
INTEREST INCOME	\$15,997	\$11,137	\$260	\$2,400	\$2,400	0%
Total Investment Earnings:	\$15,997	\$11,137	\$260	\$2,400	\$2,400	0%
Total Environmental Fund:	\$16,000	\$11,137	\$260	\$2,400	\$2,400	0%
Cottonwoods Maint Dist						
Investment Earnings						
INTEREST INCOME	\$414	\$273	\$13	\$72	\$72	0%
Total Investment Earnings:	\$414	\$273	\$13	\$72	\$72	0%
Total Cottonwoods Maint Dist:	\$414	\$273	\$13	\$72	\$72	0%
Total Special Revenue Funds:	\$167,825	\$123,117	\$38,109	\$60,052	\$46,052	-23.3%
Internal Service Funds						
Facilities Reserve Fund						
Other						
DONATIONS	\$9,600	\$10,000	\$14,000	\$0	\$0	0%
AUCTION/RECYCLE PROCEEDS		\$0	\$877	\$0	\$0	0%
Total Other:	\$9,600	\$10,000	\$14,877	\$0	\$0	0%
Investment Earnings						



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
INTEREST INCOME	\$38,411	\$22,495	\$679	\$7,200	\$1,000	-86.1%
Total Investment Earnings:	\$38,411	\$22,495	\$679	\$7,200	\$1,000	-86.1%
Total Facilities Reserve Fund:	\$48,011	\$32,495	\$15,556	\$7,200	\$1,000	-86.1%
Technology Repl Fund						
Investment Earnings						
INTEREST INCOME	\$0	\$0	\$12	\$0	\$0	0%
Total Investment Earnings:	\$0	\$0	\$12	\$0	\$0	0%
Total Technology Repl Fund:	\$0	\$0	\$12	\$0	\$0	0%
Vehicle/Equip Repl Fund						
Other						
AUCTION PROCEEDS	\$8,473	\$39,300	\$11,325	\$0	\$0	0%
AUCTION PROCEEDS	\$37,985	\$32,825	\$0	\$0	\$0	0%
Total Other:	\$46,458	\$72,125	\$11,325	\$0	\$0	0%
Investment Earnings						
INTEREST INCOME	\$26,049	\$16,112	\$422	\$2,400	\$1,000	-58.3%
Total Investment Earnings:	\$26,049	\$16,112	\$422	\$2,400	\$1,000	-58.3%
Total Vehicle/Equip Repl Fund:	\$72,507	\$88,237	\$11,747	\$2,400	\$1,000	-58.3%
Total Internal Service Funds:	\$120,518	\$120,732	\$27,315	\$9,600	\$2,000	-79.2%
Total All Funds:	\$901,689	\$1,351,795	\$371,546	\$213,927	\$191,957	-10.3%



DEPARTMENTS/DIVISIONS



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.

Town Council Members

From left to right:

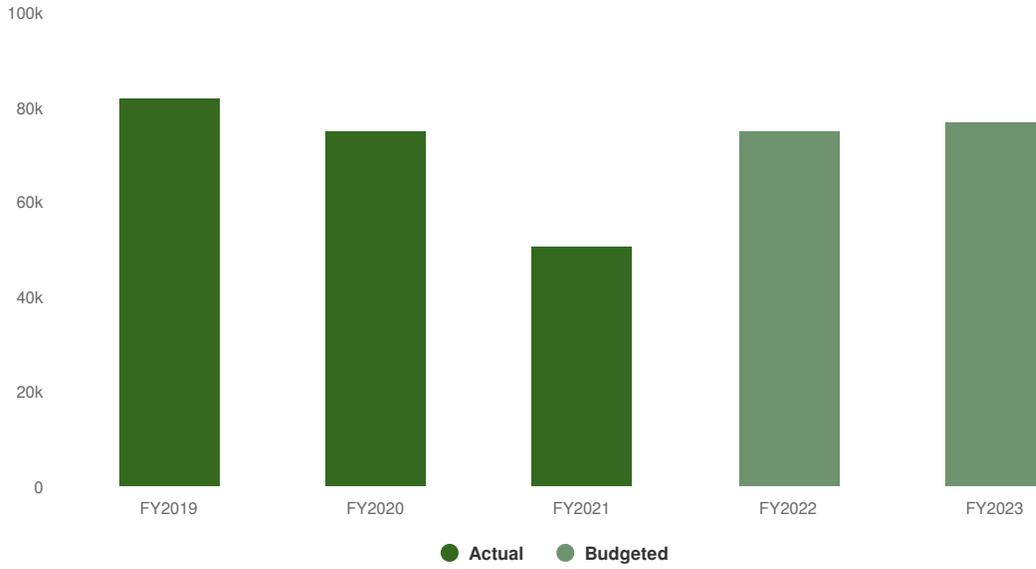
Back Row: David Spelich, Michael Scharnow, Alan Magazine, Gerry Friedel
Front Row: Peggy McMahon, Mayor Ginny Dickey, Sharron Grzybowski



Expenditure Summary

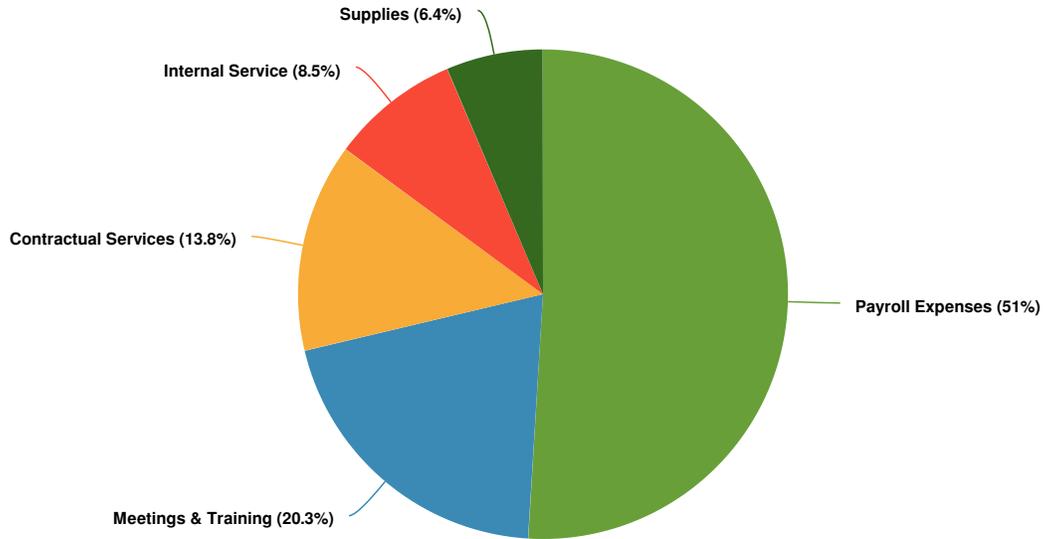
\$76,619 \$1,690
(2.26% vs. prior year)

Mayor & Town Council Budgeted and Historical Actuals

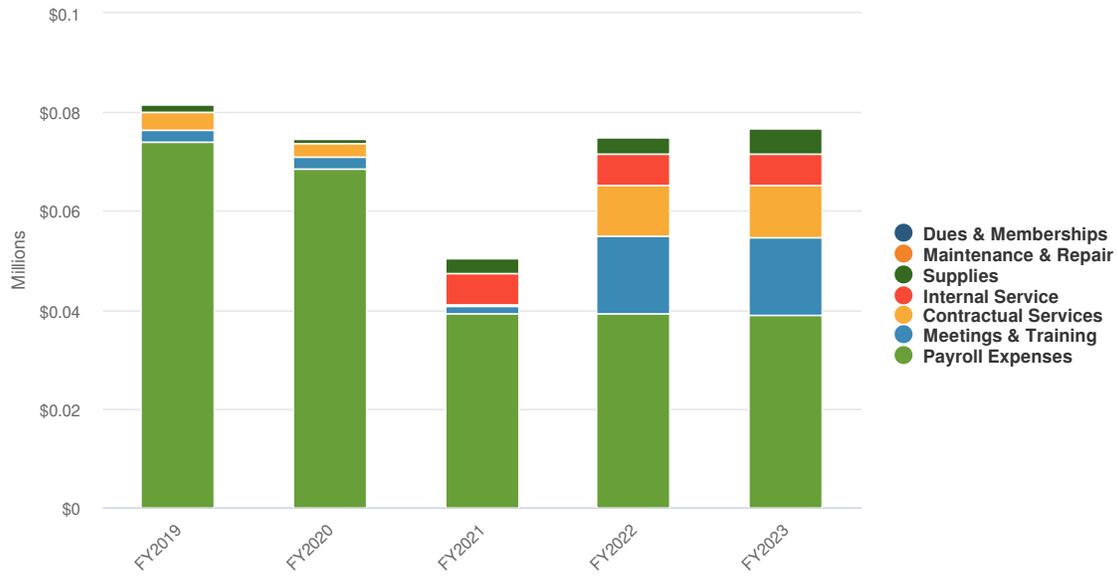


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Budgeted	FY2022 Adopted Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Payroll Expenses	\$74,002	\$68,474	\$39,386	\$39,395	\$39,055	-0.9%
Dues & Memberships	\$66	\$54	\$65	\$0	\$0	0%
Meetings & Training	\$2,497	\$2,433	\$1,257	\$15,575	\$15,575	0%
Maintenance & Repair	\$104	\$39	\$181	\$0	\$0	0%
Contractual Services	\$3,534	\$2,910	\$325	\$10,240	\$10,570	3.2%
Supplies	\$1,525	\$834	\$3,134	\$3,200	\$4,900	53.1%
Internal Service	\$108	\$9	\$6,422	\$6,519	\$6,519	0%
Total Expense Objects:	\$81,836	\$74,752	\$50,769	\$74,929	\$76,619	2.3%

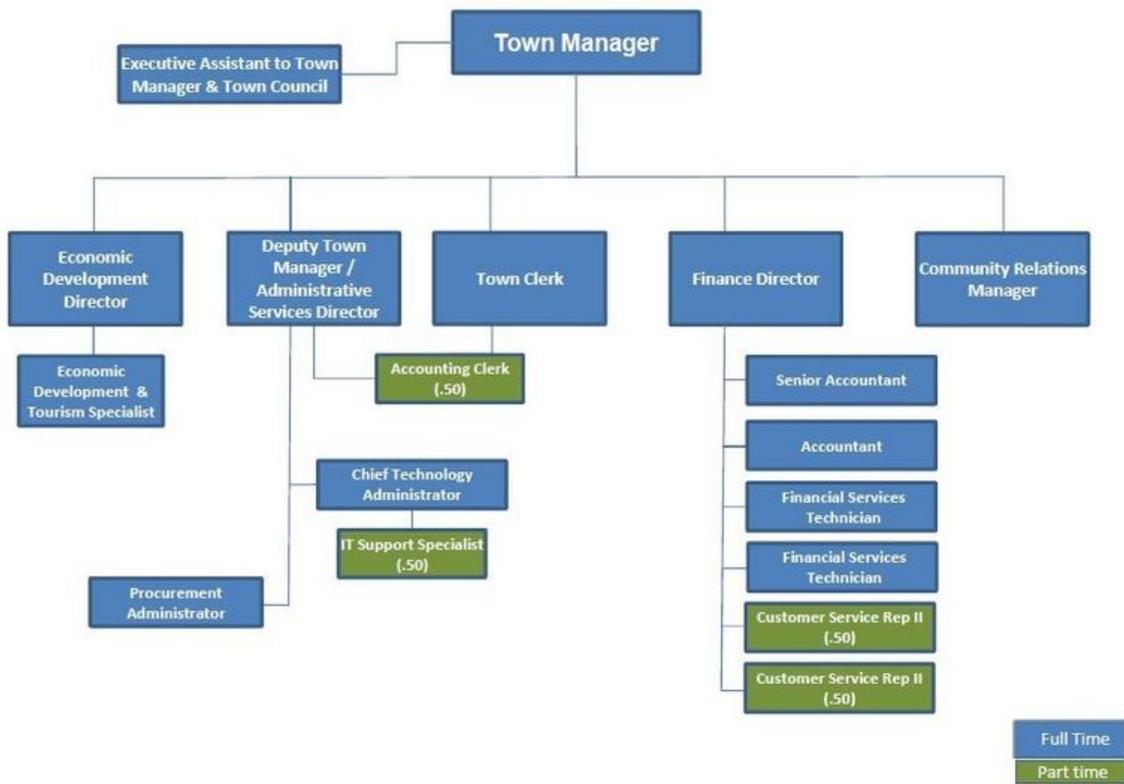
Administration



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

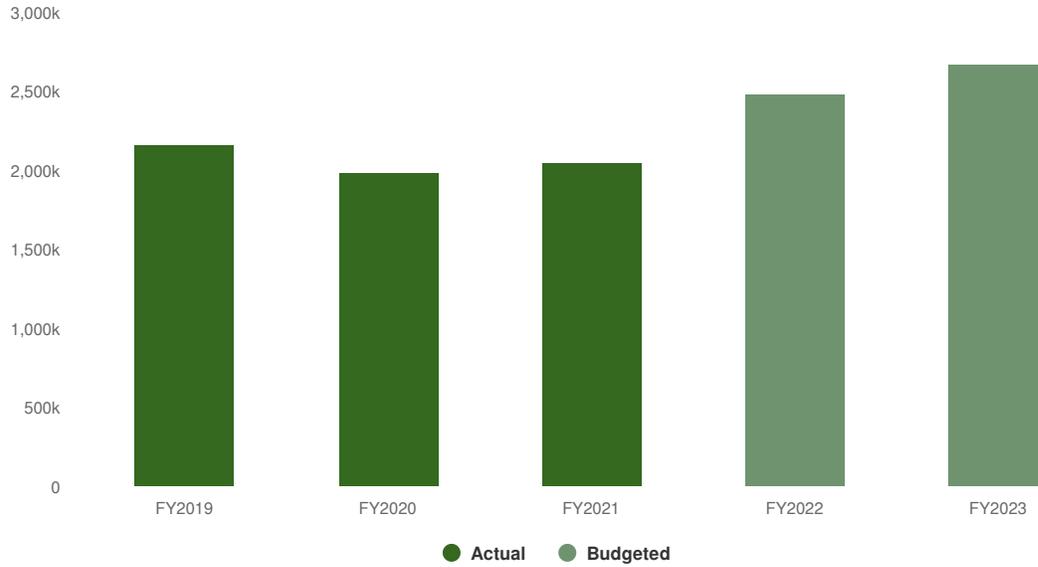
ADMINISTRATION DEPARTMENT



Expenditures Summary

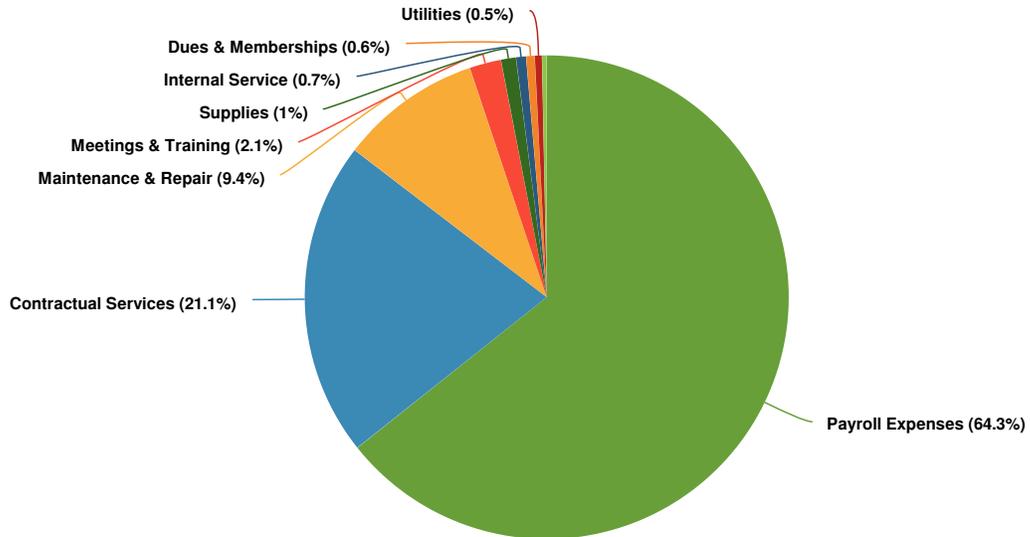
\$2,672,360 **\$191,780**
 (7.73% vs. prior year)

Administration Proposed and Historical Budget vs. Actual

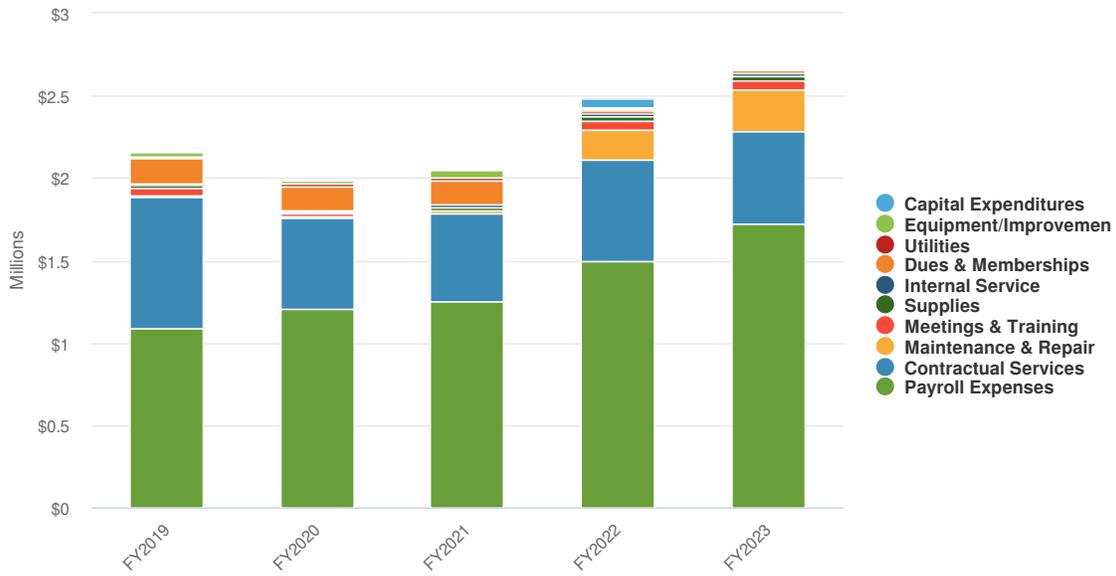


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures by Category

Category	FY19-20 Actual	FY20-21 Actual	FY21-22 Revised Budget	FY22-23 Proposed Budget
Wages	\$ 972,793	\$ 1,051,067	\$ 1,215,604	\$ 1,356,378
Employment Taxes	22,312	25,394	28,987	33,350
Benefits	193,450	216,579	250,170	329,047
Dues & Memberships	150,581	151,741	14,515	15,315
Meetings and Training	16,226	3,305	58,636	56,668
Maintenance and Repair	5,955	15,274	202,842	252,292
Utilities	12,758	13,515	12,800	12,800
Contractual Services	556,749	535,405	669,214	563,749
Supplies	14,235	12,936	28,211	26,496
Equipment	17,851	43,714	6,200	8,050
Internal Service	3,813	14,520	18,205	18,215
Total	\$ 1,966,723	\$ 2,083,450	\$ 2,505,384	\$ 2,672,360

Town Manager



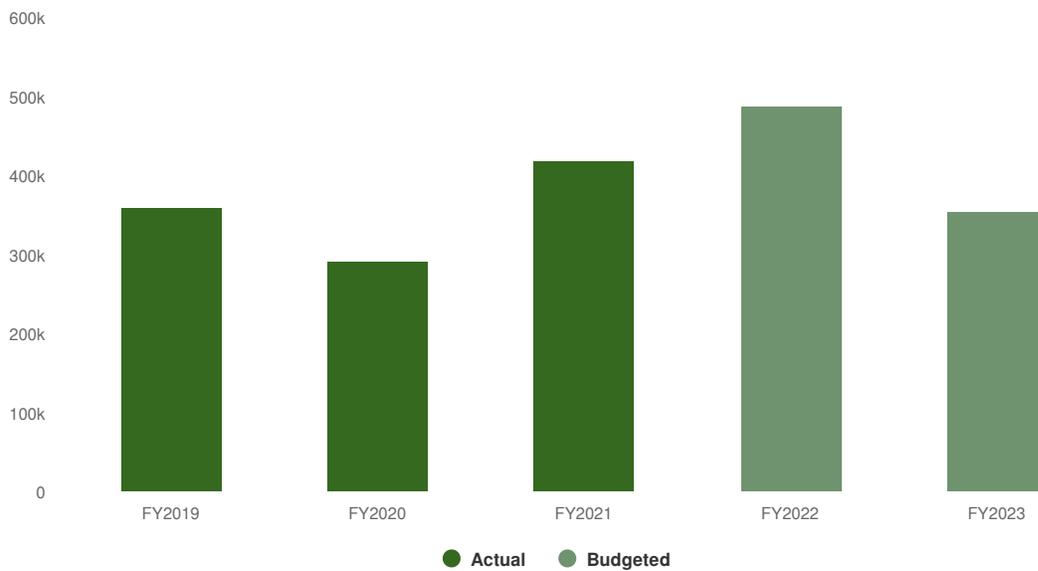
Grady Miller
Town Manager

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. He 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, he also administers fee for service contracts and communicates with the public.

Expenditures Summary

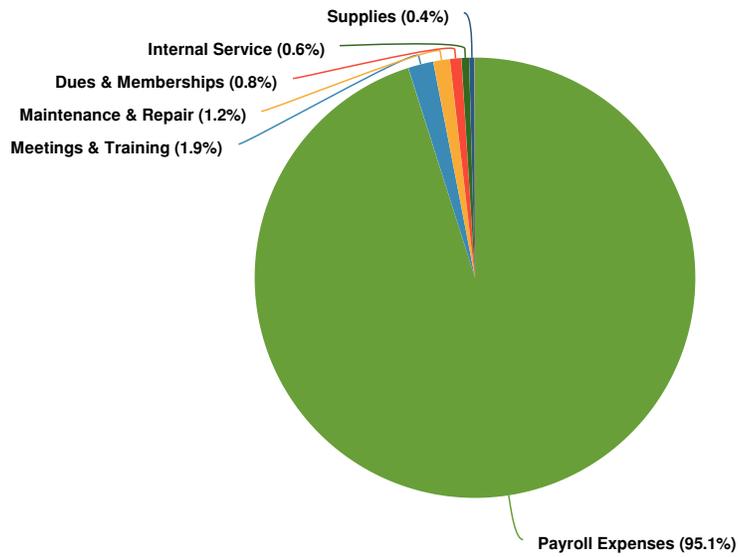
\$354,028 **-\$134,454**
(-27.52% vs. prior year)

Town Manager Proposed and Historical Budget vs. Actual

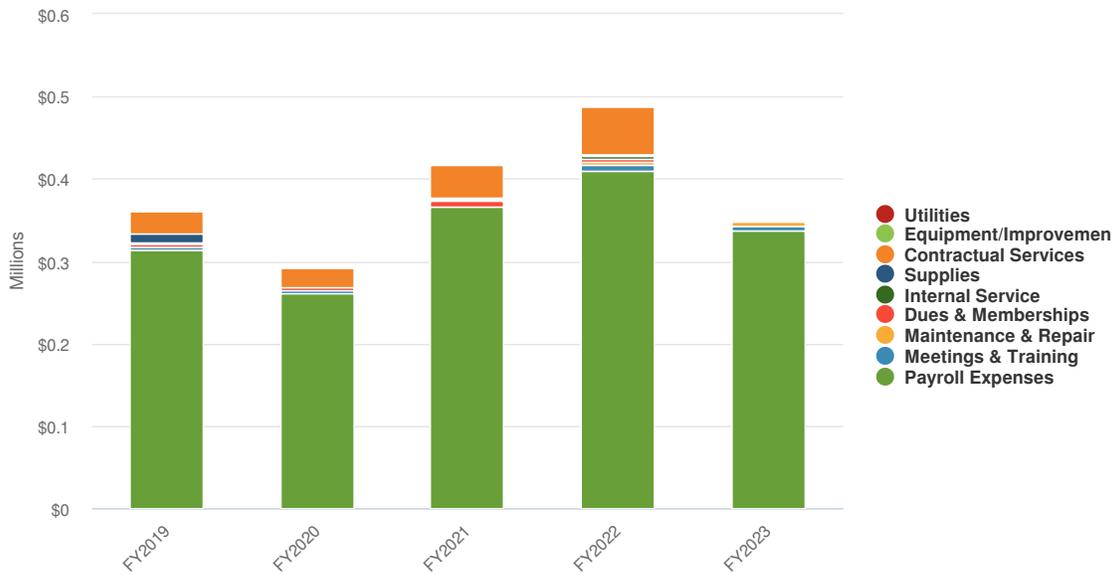


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures by Category

Category	FY19-20 Actual	FY20-21 Actual	FY21-22 Revised Budget	FY22-23 Tentative Budget
Wages	\$ 162,022	\$ 289,725	\$ 323,204	\$ 269,360
Employment Taxes	2,904	5,374	5,985	4,811
Benefits	35,924	68,751	80,409	62,540
Dues & Memberships	2,748	6,299	2,669	3,000
Meetings and Training	4,620	94	7,615	6,615
Maintenance & Repair	(83)	-	4,230	4,230
Utilities	-	757	-	-
Contractual Services	17,559	39,160	58,480	80
Supplies	(10,614)	583	2,910	1,410
Equipment	890	1,709	-	-
Internal Service	(330)	2,883	2,980	1,982
Total	\$ 215,640	\$ 415,335	\$ 488,482	\$ 354,028

Goals & Objectives

Goal #1: Lead the formation of collaborative economic development groups

Objectives:

- Coordinate periodic meetings between the Town of Fountain Hills, Fountain Hills Chamber of Commerce, Fort McDowell Yavapai Nation, and Salt River Pima Maricopa Indian Community to discuss the local expansion of business and tourism. (Less than 3 years)

Goal #2: Promote the long-term financial health and stability of the Town

Objectives:

- Utilize the services of an experienced grant researcher and writer. (Less than 2 years)

Goal #3: Promote the natural and built environment of Fountain Hills to improve the public health, well-being, and safety of the community

Objectives:

- Incorporate public health, well-being, and safety in Fountain Hills policies when relevant. (Less than 1 year)

Performance Measures

The Town Council adopted a new Strategic Plan in 2022, which identified four strategic priorities. Each of these priorities are supported by multiple signature strategies and tasks. Staff will be developing meaningful performance measures based on these priorities over the course of the fiscal year. However, one performance measure will be included across all departments and/or divisions that supports the second strategic priority of “Promoting the long-term financial sustainability of Town infrastructure, Environmental, and Social Resources.” The most recent audited budget-to-actual expenditure information, along with estimates for the current fiscal year, and target percentages for the budgeted year will be presented.

Expenditure Budget-to-Actual (%)		
FY21	FY22	FY23
99.2%	101.0%	98.0%

Town Clerk



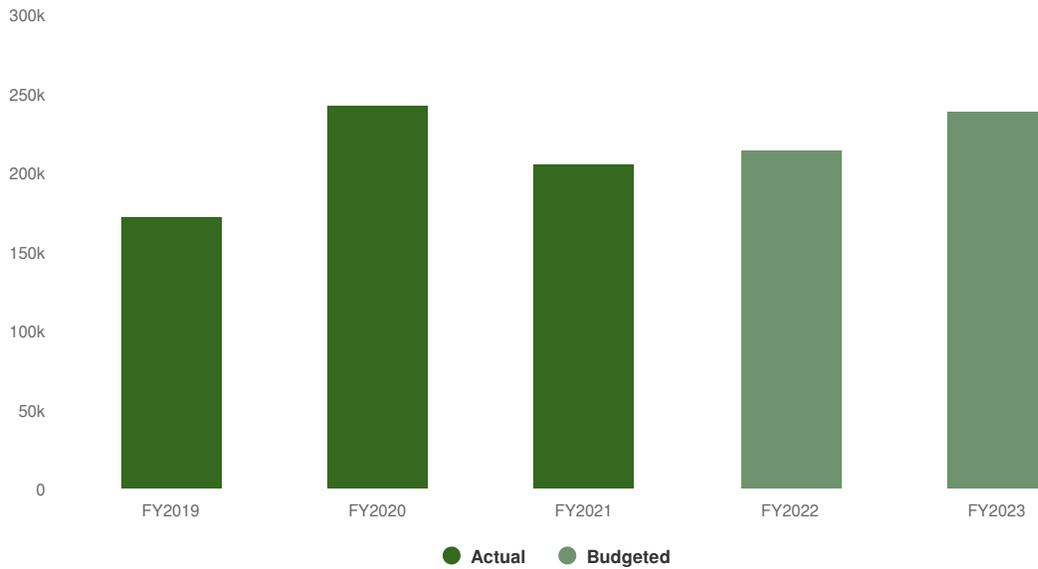
Elizabeth Klein
Town Clerk

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

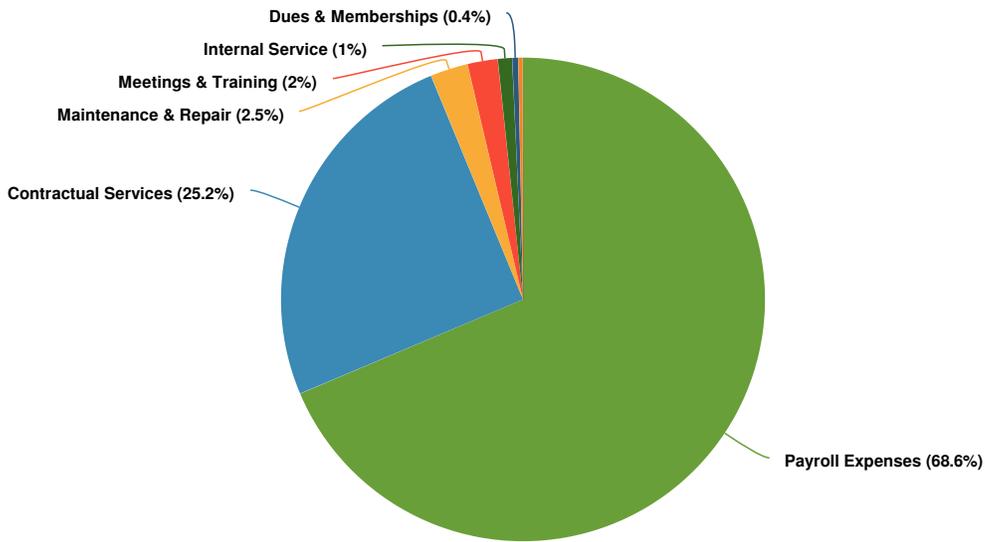
\$238,768 **\$24,453**
(11.41% vs. prior year)

Town Clerk Proposed and Historical Budget vs. Actual

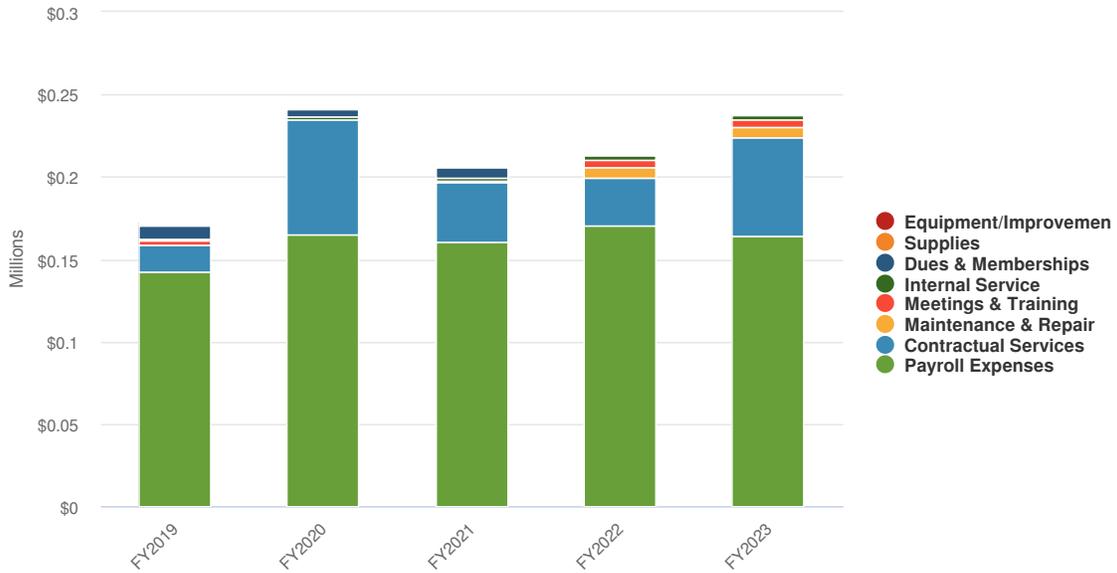


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures by Category

Category	FY19-20 Actual	FY20-21 Actual	FY21-22 Revised Budget	FY22-23 Tentative Budget
Wages	\$ 139,804	\$ 139,323	\$ 143,329	\$ 134,650
Employment Taxes	3,707	3,327	3,481	2,353
Benefits	21,258	22,917	23,636	26,896
Dues & Memberships	5,170	6,205	950	950
Meetings and Training	675	943	4,824	4,824
Maintenance & Repair	-	-	6,000	6,000
Contractual Services	69,640	36,182	29,080	60,080
Supplies	64	3	695	695
Equipment	490	-	50	50
Internal Service	1,272	1,628	2,271	2,270
Total	\$ 242,080	\$ 210,528	\$ 214,316	\$ 238,768

Performance Measures

The Town Council adopted a new Strategic Plan in 2022, which identified four strategic priorities. Each of these priorities are supported by multiple signature strategies and tasks. Staff will be developing meaningful performance measures based on these priorities over the course of the fiscal year. However, one performance measure will be included across all departments and/or divisions that supports the second strategic priority of “Promoting the long-term financial sustainability of Town infrastructure, Environmental, and Social Resources.” The most recent audited budget-to-actual expenditure information, along with estimates for the current fiscal year, and target percentages for the budgeted year will be presented.

Expenditure Budget-to-Actual (%)		
FY21	FY22	FY23
85.3%	96.8%	95.0%

Administrative Services



David Trimble

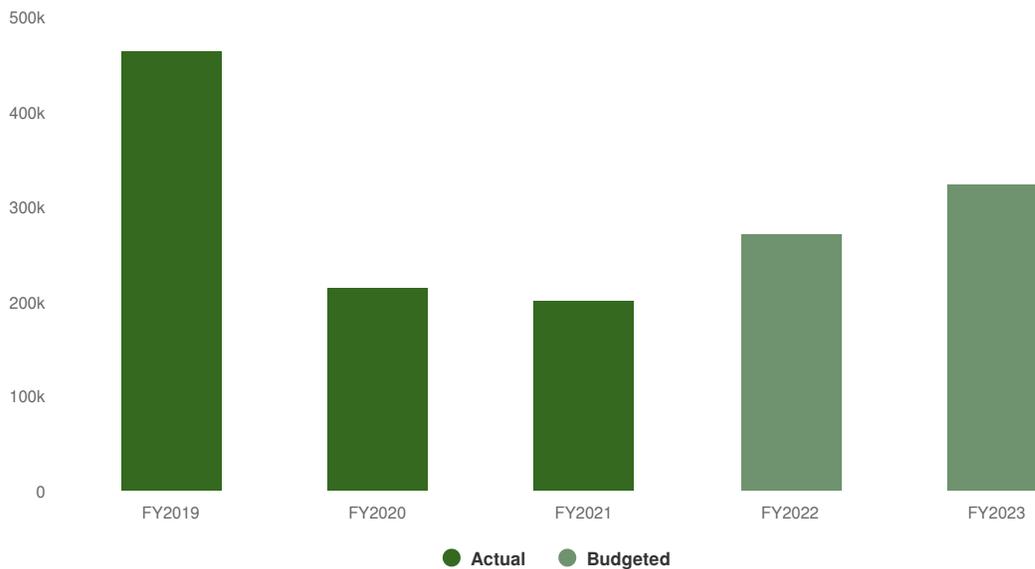
Administrative Services Director/Deputy Town Mgr

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 protects the Town's assets from loss and minimizes employee injuries on the job.

Expenditures Summary

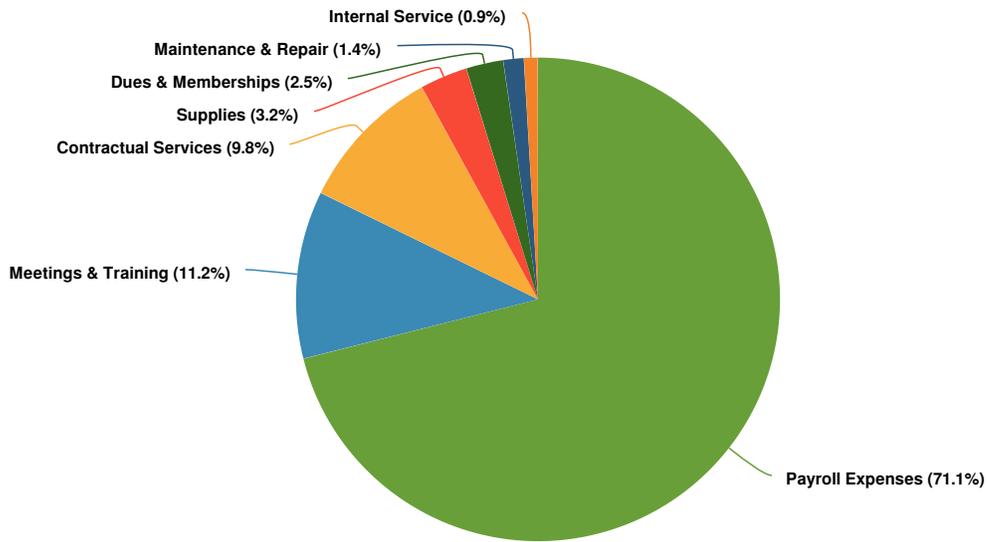
\$323,269 **\$51,420**
(18.91% vs. prior year)

Administrative Services Proposed and Historical Budget vs. Actual

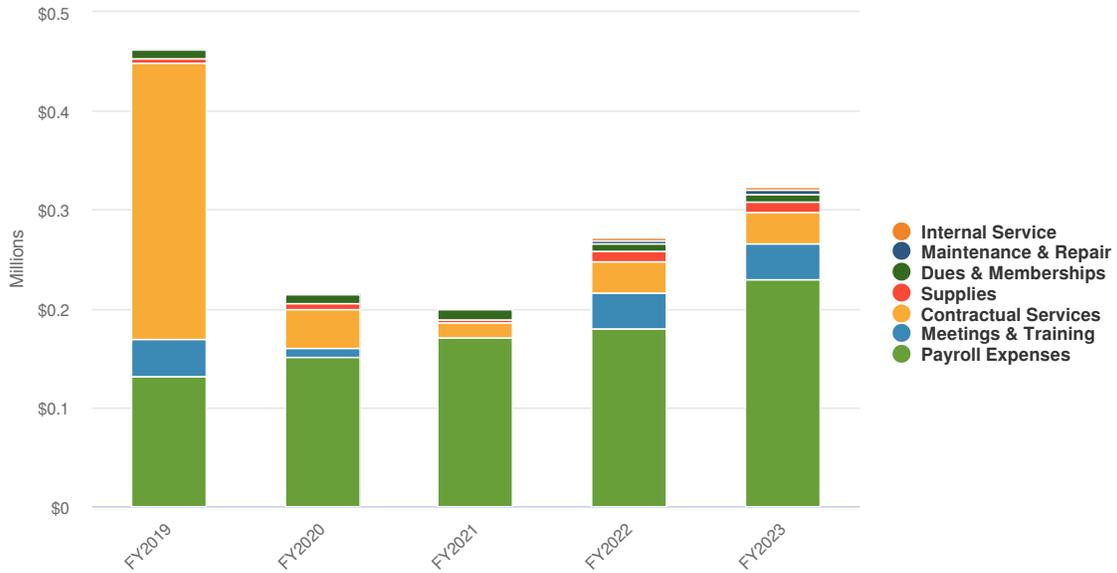


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures by Category

Category	FY19-20 Actual	FY20-21 Actual	FY21-22 Revised Budget	FY22-23 Proposed Budget
Wages	\$ 122,425	\$ 142,610	\$ 145,657	\$ 186,940
Employment Taxes	1,929	3,288	3,521	6,593
Benefits	27,109	29,207	30,830	36,172
Dues & Memberships	8,884	11,055	7,861	8,028
Meetings and Training	8,414	-	36,204	36,204
Maintenance & Repair	-	-	2,962	4,427
Contractual Services	39,535	16,115	31,533	31,624
Supplies	6,356	1,883	10,271	10,271
Internal Service	1,085	1,947	3,011	3,010
Total	\$ 215,737	\$ 206,105	\$ 271,850	\$ 323,269

Performance Measures

The Town Council adopted a new Strategic Plan in 2022, which identified four strategic priorities. Each of these priorities are supported by multiple signature strategies and tasks. Staff will be developing meaningful performance measures based on these priorities over the course of the fiscal year. However, one performance measure will be included across all departments and/or divisions that supports the second strategic priority of “Promoting the long-term financial sustainability of Town infrastructure, Environmental, and Social Resources.” The most recent audited budget-to-actual expenditure information, along with estimates for the current fiscal year, and target percentages for the budgeted year will be presented.

Expenditure Budget-to-Actual (%)		
FY21	FY22	FY23
84.0%	81.4%	80.0%

Information Technology

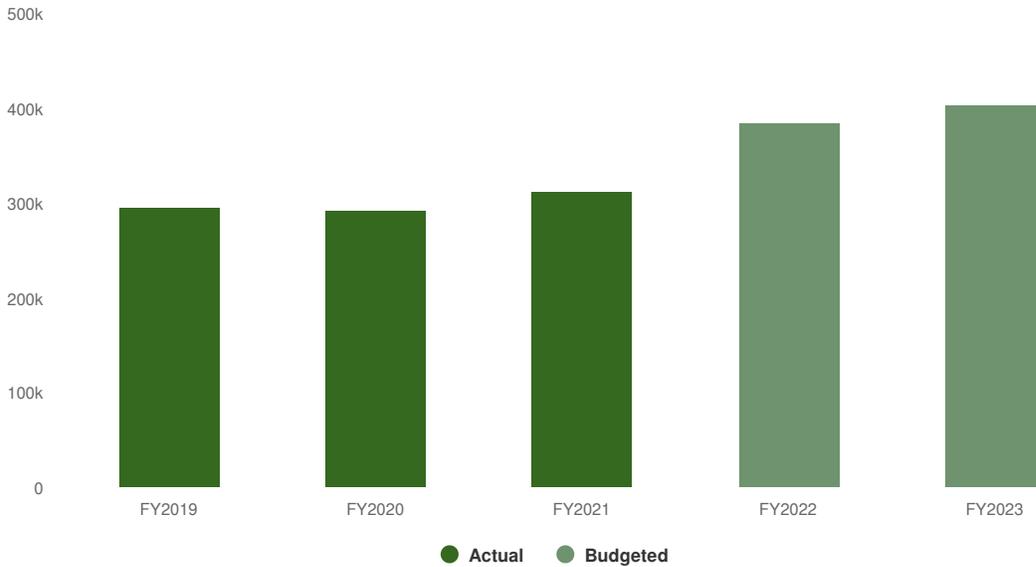


The Administration Department is dedicated to serving the citizens of Fountain Hills by providing administrative direction and support to the Town's Departments. Administration provides accurate and current information on Council legislation and administrative actions; provides for the delivery of comprehensive 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.

Expenditures Summary

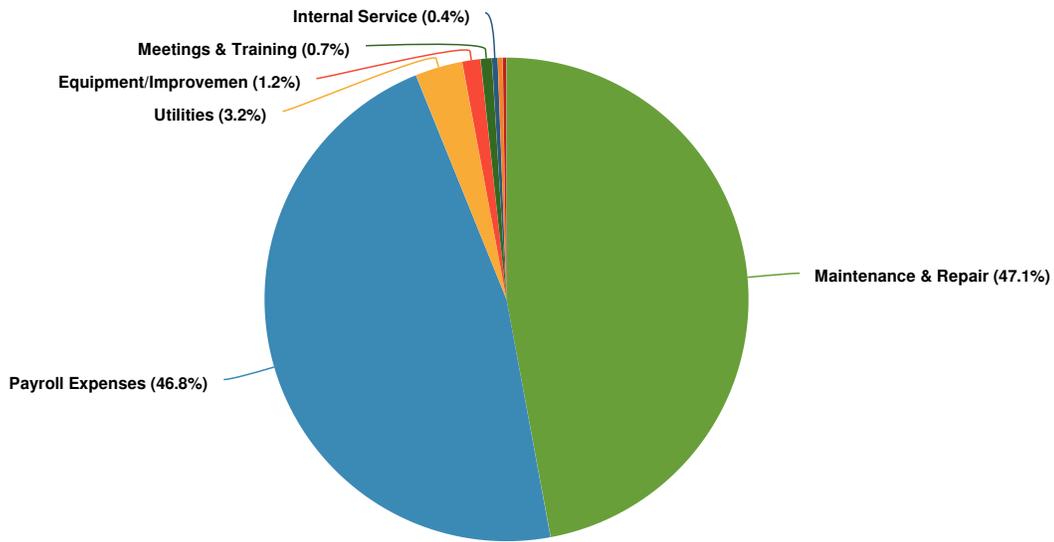
\$404,392 **\$19,440**
(5.05% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual

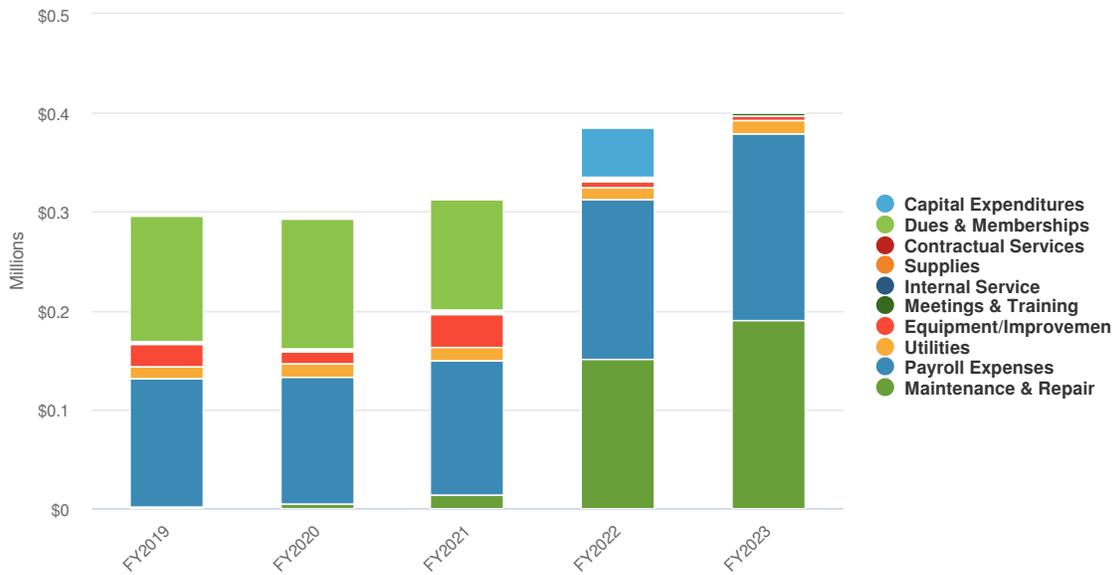


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures by Category

Category	FY19-20 Actual	FY20-21 Actual	FY21-22 Revised Budget	FY22-23 Tentative Budget
Wages	\$ 108,237	\$ 118,136	\$ 135,812	\$ 157,317
Employment Taxes	3,381	3,931	4,425	8,811
Benefits	17,558	18,299	20,626	23,175
Dues & Memberships	131,553	112,476	-	-
Education/Tuition Reimburse	-	-	-	3,000
Maintenance and Repair	4,404	14,083	172,400	190,400
Utilities	12,758	12,758	12,800	12,800
Contractual Services	1,072	1,079	1,000	1,000
Supplies	862	1,696	2,350	1,350
Equipment	12,996	33,593	5,000	5,000
Internal Service	111	1,441	1,539	1,539
Capital Expenditures	-	-	50,000	-
Total	\$ 292,932	\$ 317,492	\$ 405,952	\$ 404,392

Legal Services

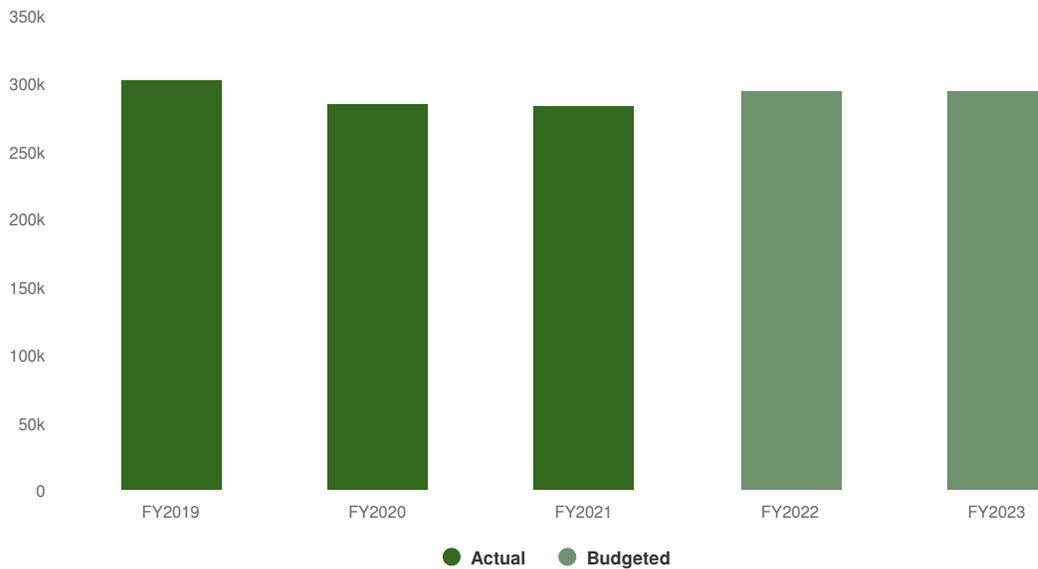


The Town Attorney and Town Prosecutor are appointed by the Town Council to serve as general counsel for the Town in addition to its responsibility for the efficient disposition of criminal cases prosecuted in the Municipal Court.

Expenditures Summary

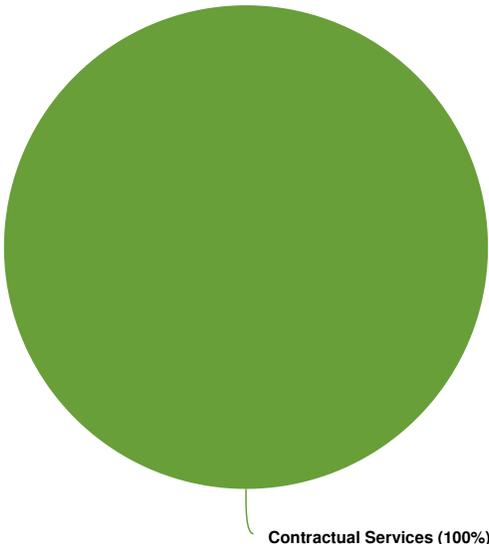
\$294,512 **\$0**
(0.00% vs. prior year)

Legal Services Proposed and Historical Budget vs. Actual

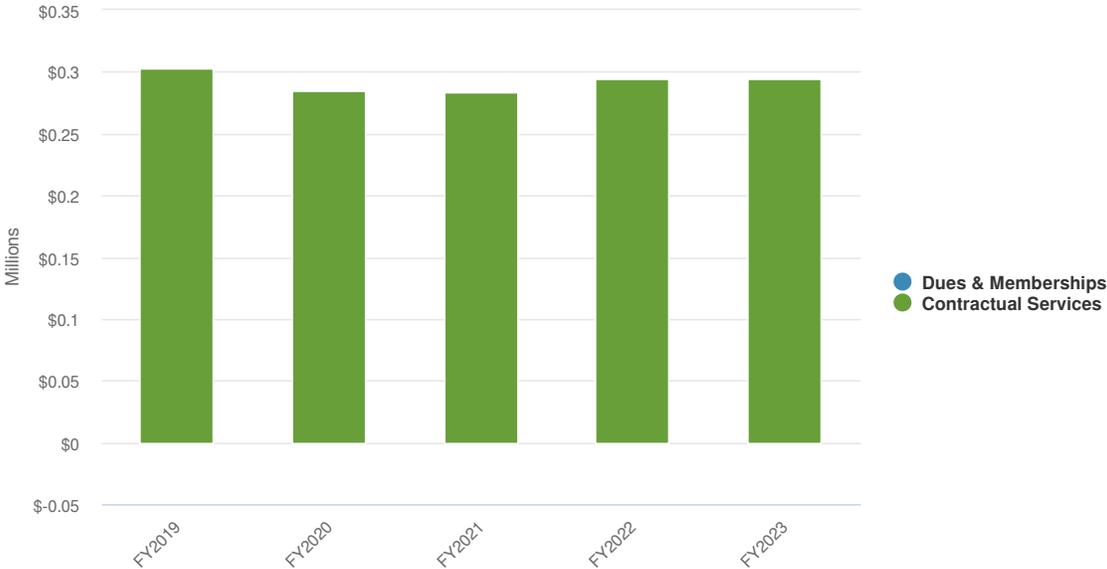


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures by Category

Category	FY19-20 Actual	FY20-21 Actual	FY21-22 Revised Budget	FY22-23 Tentative Budget
Dues & Memberships	\$ -	\$ -	\$ -	\$ -
Contractual Services	285,286	283,976	294,512	294,512
Total	\$ 285,286	\$ 283,976	\$ 294,512	\$ 294,512



Purchasing

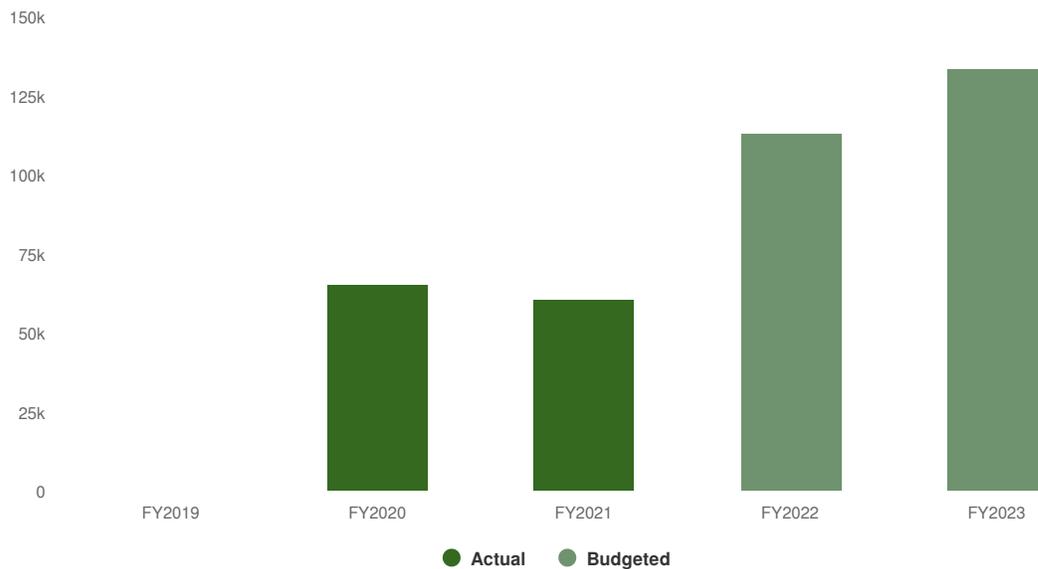


The Purchasing Division is responsible for supporting the Town's need for materials and services in accordance with Federal, State, and Town requirements. These requisitions are conducted in an open, competitive, and professional manner, which maximizes the effectiveness of tax dollars.

Expenditures Summary

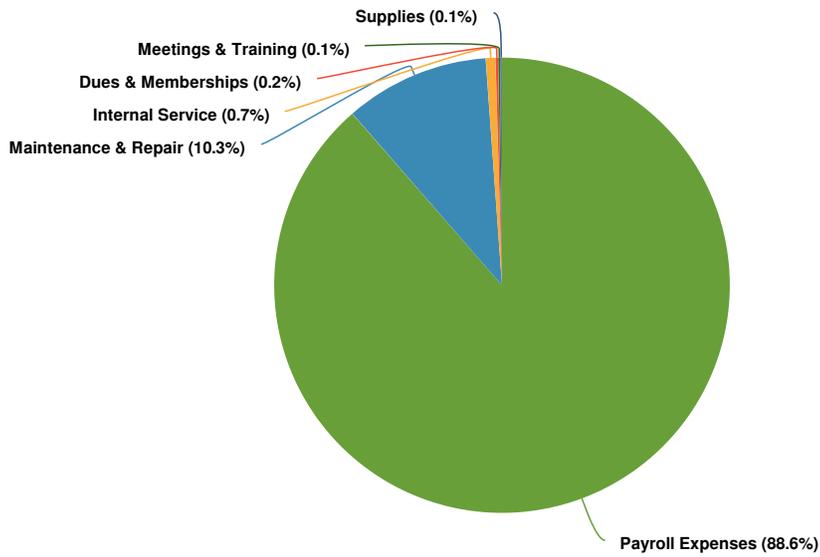
\$133,411 **\$20,127**
(17.77% vs. prior year)

Purchasing Proposed and Historical Budget vs. Actual

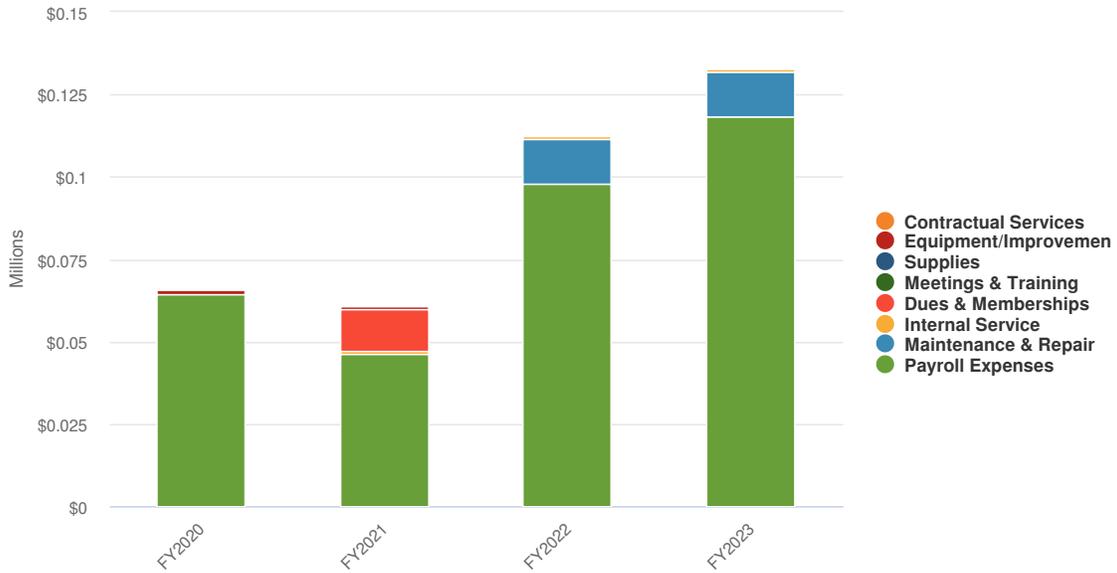


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures by Category

Category	FY19-20 Actual	FY20-21 Actual	FY21-22 Revised Budget	FY22-23 Tentative Budget
Wages	\$ 53,412	\$ 39,109	\$ 80,109	\$ 89,544
Employment Taxes	983	745	1,475	1,583
Benefits	9,865	9,078	16,483	27,067
Dues & Memberships	-	12,852	350	245
Meetings & Training	-	-	200	200
Maintenance & Repair	-	-	13,600	13,705
Contractual Services	73	78	-	-
Supplies	34	35	150	150
Equipment/Improvement	1,267	795	-	-
Internal Service	-	917	917	917
Total	\$ 65,634	\$ 63,609	\$ 113,284	\$ 133,411



Finance



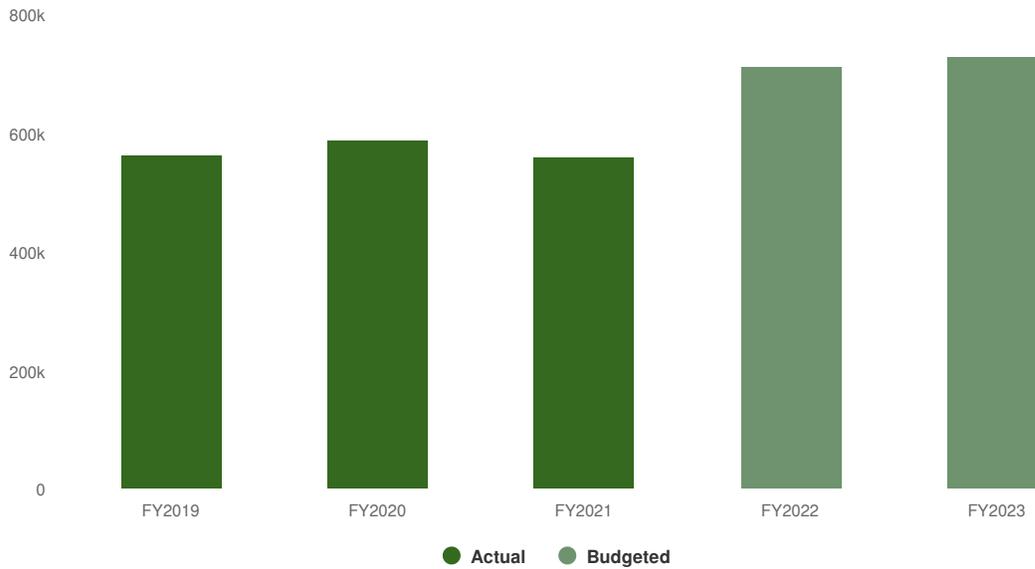
David Pock
Finance Director

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

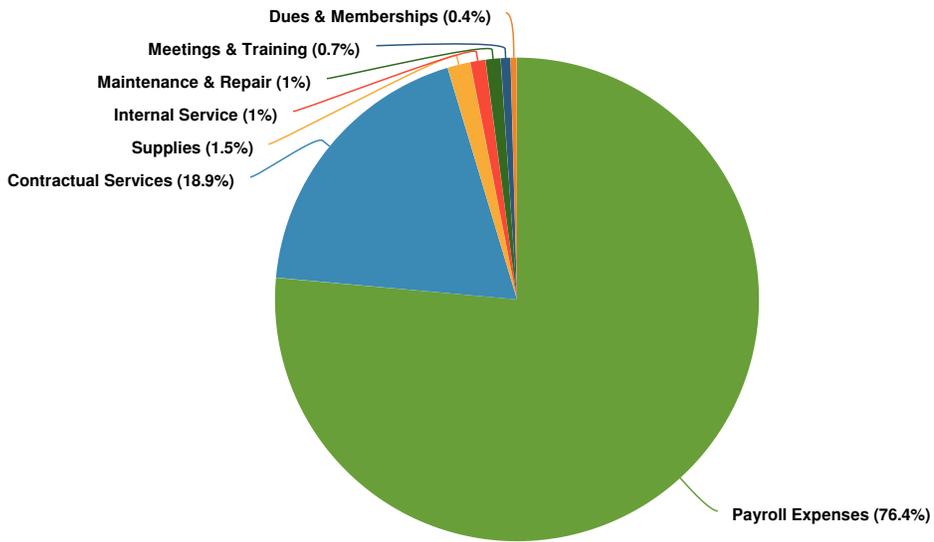
\$729,239 **\$16,053**
(2.25% vs. prior year)

Finance Proposed and Historical Budget vs. Actual

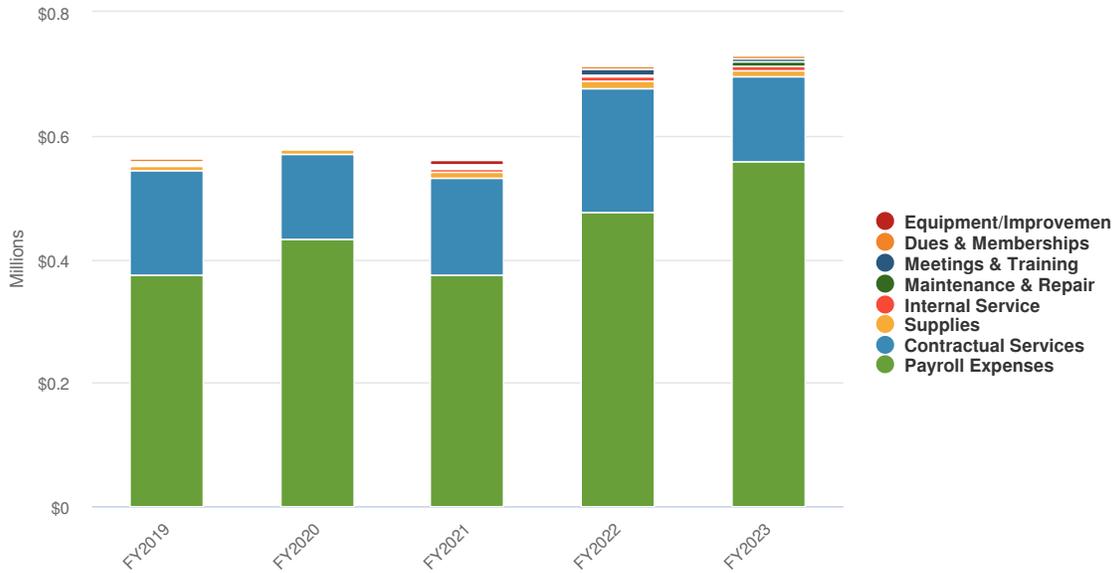


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures by Category

Category	FY19-20 Actual	FY20-21 Actual	FY21-22 Revised Budget	FY22-23 Tentative Budget
Wages	\$ 351,233	\$ 311,910	\$ 387,493	\$ 424,785
Employment Taxes	8,794	8,557	10,100	7,544
Benefits	72,185	65,306	78,186	125,130
Dues & Memberships	2,228	2,810	2,685	3,045
Meetings and Training	2,455	2,073	9,793	4,825
Maintenance & Repair	1,551	1,191	3,650	7,250
Contractual Services	139,323	157,994	254,609	138,053
Supplies	6,564	8,593	11,835	11,120
Equipment	2,207	7,617	1,150	-
Internal Service	1,236	5,606	7,487	7,487
Total	\$ 587,776	\$ 571,657	\$ 766,988	\$ 729,239

Goals & Objectives

Goal #1: Maintain transparency by communicating the Town's finances to the public

Objectives:

- Hold public meetings twice a year, separate from council meetings, to present the Town's finances. (Less than 1 year)

Goal #2: Promote the long-term financial health and stability of the Town

Objectives:

- Produce and publish a five-year financial plan with revenue and expenditure forecasts. (Less than 2 years)
- Utilize the services of an experienced grant researcher and writer. (Less than 2 years)
- Update the current Facilities Reserve Study to identify lifecycle replacement and repair of facilities and infrastructure. (Less than 3 years)

Goal #3: Develop an investment plan and schedule to maintain/bring Fountain Hills streets, medians, buildings, and parks to established standards

Objectives:

- 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. The report will be reviewed by the Town Council and available to Town citizens. (Less than 3 years)

Performance Measures

The Town Council adopted a new Strategic Plan in 2022, which identified four strategic priorities. Each of these priorities are supported by multiple signature strategies and tasks. Staff will be developing meaningful performance measures based on these priorities over the course of the fiscal year. However, one performance measure will be included across all departments and/or divisions that supports the second strategic priority of "Promoting the long-term financial sustainability of Town infrastructure, Environmental, and Social Resources." The most recent audited budget-to-actual expenditure information, along with estimates for the current fiscal year, and target percentages for the budgeted year will be presented.

Expenditure Budget-to-Actual (%)		
FY21	FY22	FY23
82.3%	86.1%	85.0%



Public Information



Bo Larsen
Community Relations Manager/PIO

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

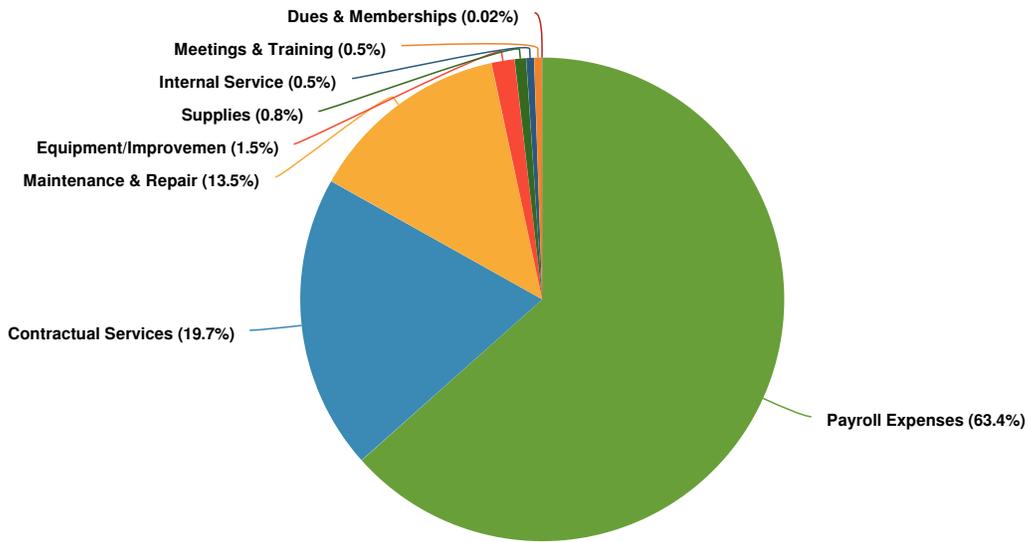
\$194,741 **\$194,741**
(% vs. prior year)

Public Information Proposed and Historical Budget vs. Actual

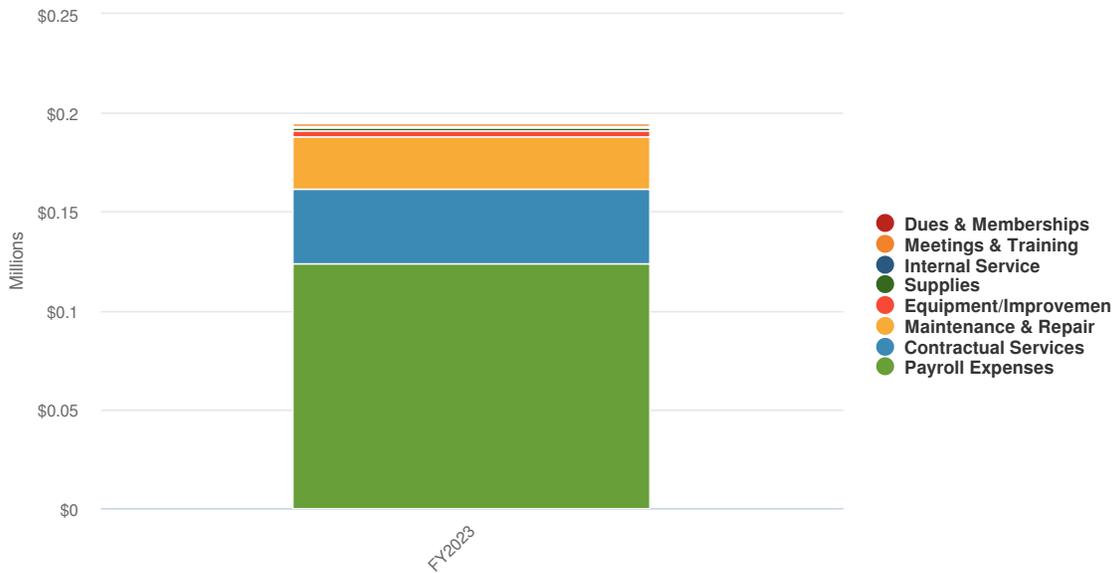


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Goals & Objectives

Goal #1: Retain existing businesses and attract new ones

Objectives:

- Develop and promote an effective brand image to prospective businesses and residents. (Less than 3 years)

Goal #2: Maintain transparency by communicating the Town's finances to the public

Objectives:

- Conduct a regularly occurring community survey in order to track satisfaction levels with Town Services. (Less than 3 years)

Performance Measures

The Town Council adopted a new Strategic Plan in 2022, which identified four strategic priorities. Each of these priorities are supported by multiple signature strategies and tasks. Staff will be developing meaningful performance measures based on these priorities over the course of the fiscal year. However, one performance measure will be included across all departments and/or divisions that supports the second strategic priority of “Promoting the long-term financial sustainability of Town infrastructure, Environmental, and Social Resources.” The most recent audited budget-to-actual expenditure information, along with estimates for the current fiscal year, and target percentages for the budgeted year will be presented.

Expenditure Budget-to-Actual (%)		
FY21	FY22	FY23
94.5%	97.9%	95.0%

General Government

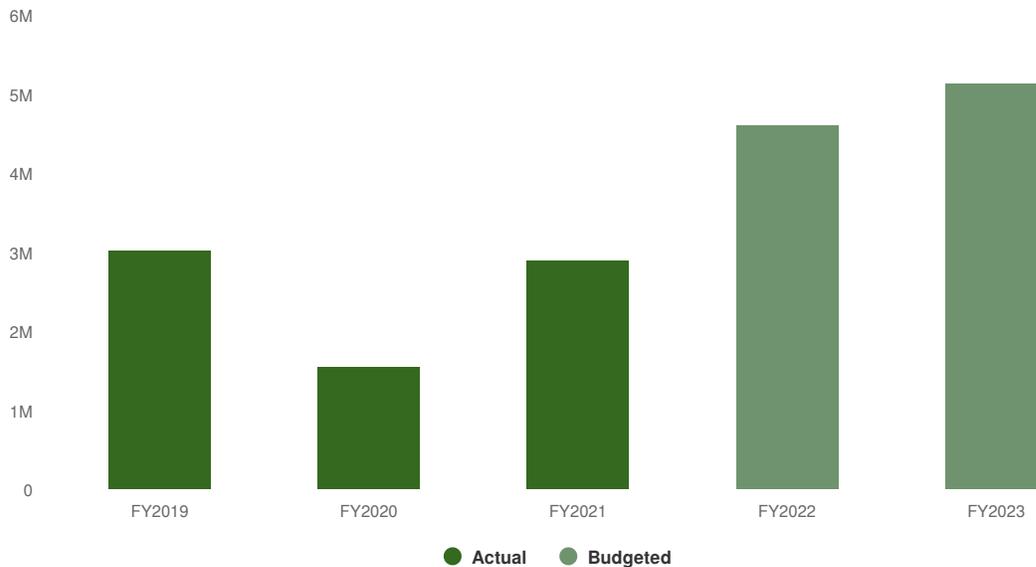


The purpose of the General Government Department is to locate expenditures that are Town-wide and do not belong to any one department. Such expenditures as the community contracts, Town's membership dues in the Arizona League of Cities and Town, Maricopa Association of Governments, East Valley Partnership, 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

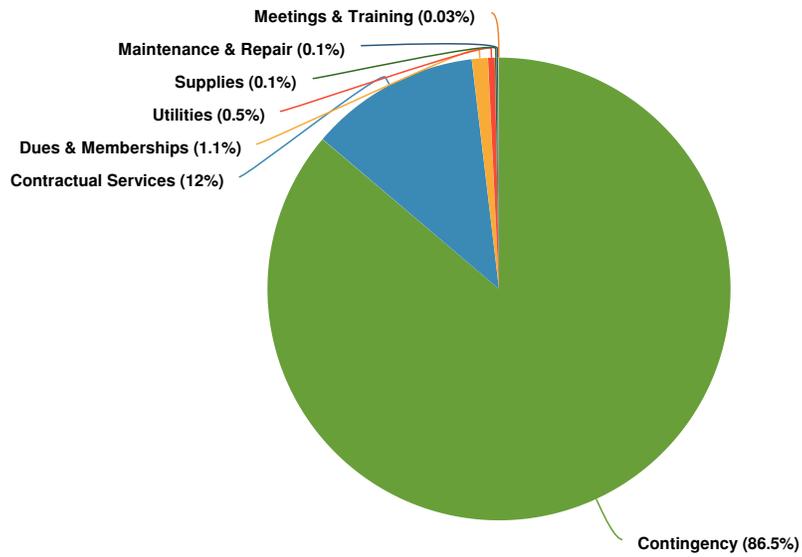
\$5,141,607 **\$518,766**
(11.22% vs. prior year)

General Government Proposed and Historical Budget vs. Actual

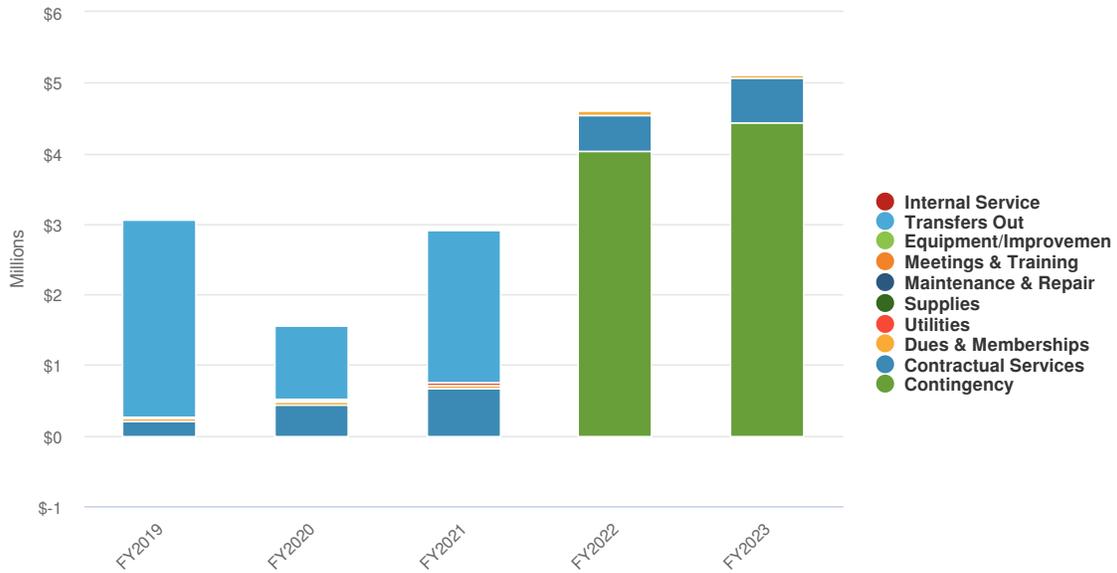


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures by Category

Category	FY19-20 Actual	FY20-21 Actual	FY21-22 Revised Budget	FY22-23 Tentative Budget
Dues & Memberships	\$ 44,659	\$ 56,297	\$ 57,163	\$ 57,223
Meetings & Training	289	-	1,740	1,740
Maintenance & Repair	8,443	572	6,000	6,000
Utilities	23,113	23,765	25,000	25,000
Contractual Services	427,748	666,230	877,726	614,925
Supplies	17,101	5,787	6,305	6,305
Internal Service	(5,132)	(2,852)	(14,555)	(14,555)
Contingency	-	-	4,867,174	4,444,969
Total	\$ 516,221	\$ 749,799	\$ 5,826,553	\$ 5,141,607



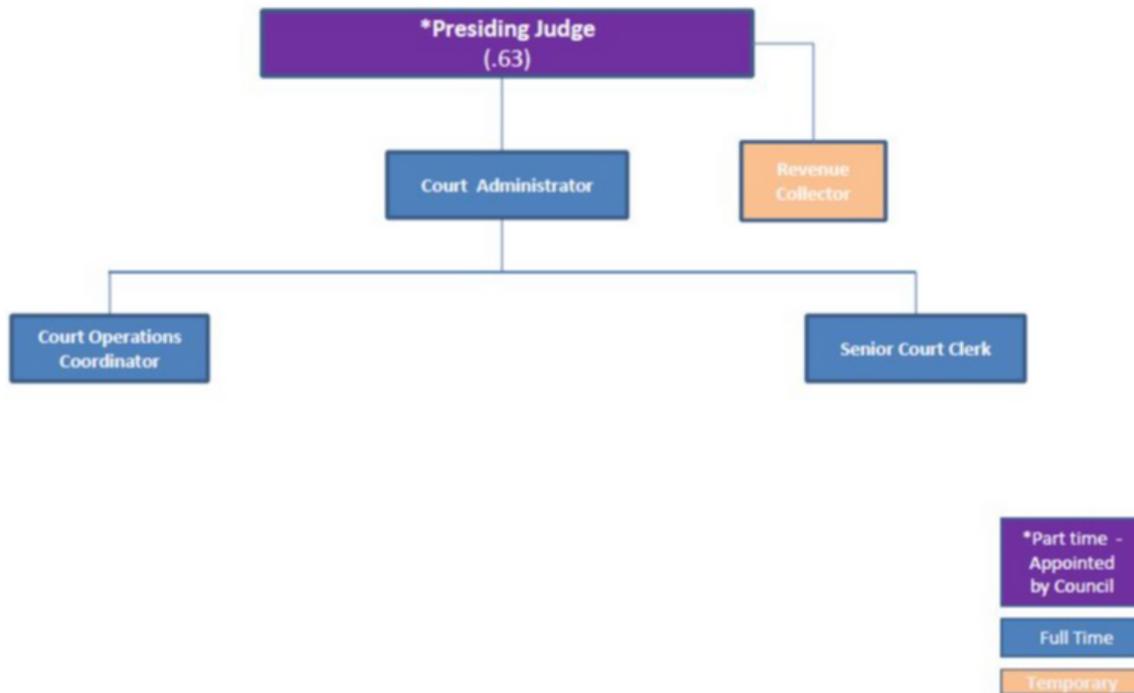
Municipal Court



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

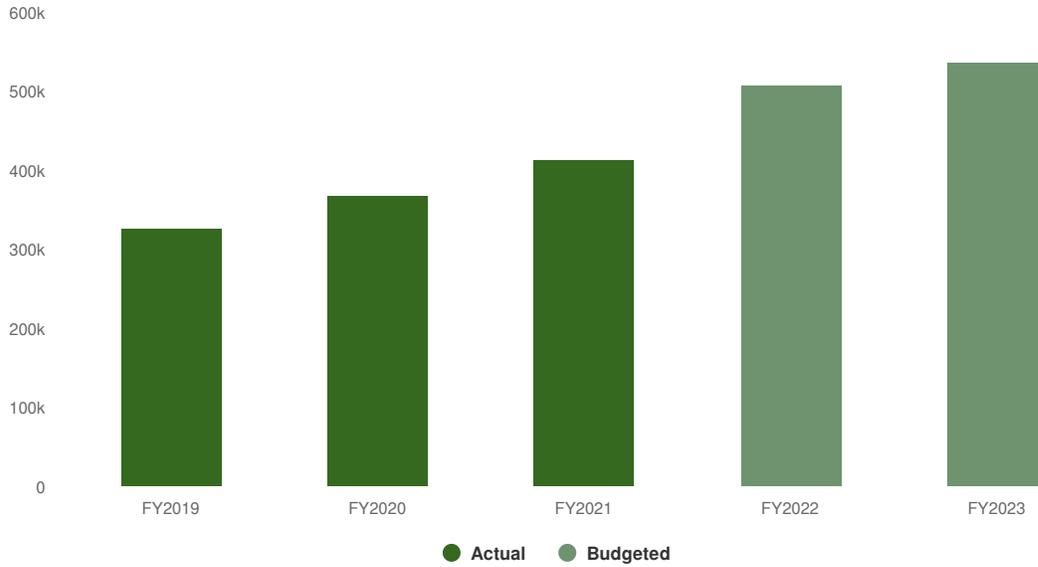
MUNICIPAL COURT



Expenditures Summary

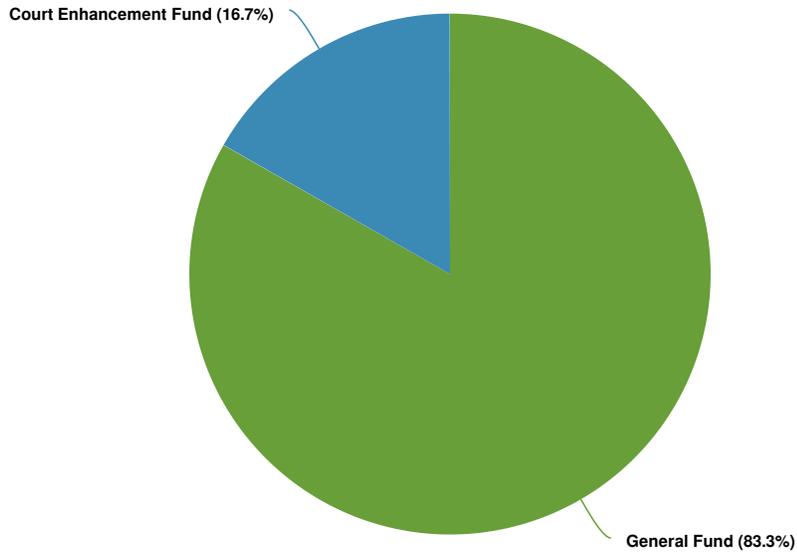
\$536,599 **\$29,655**
 (5.85% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual

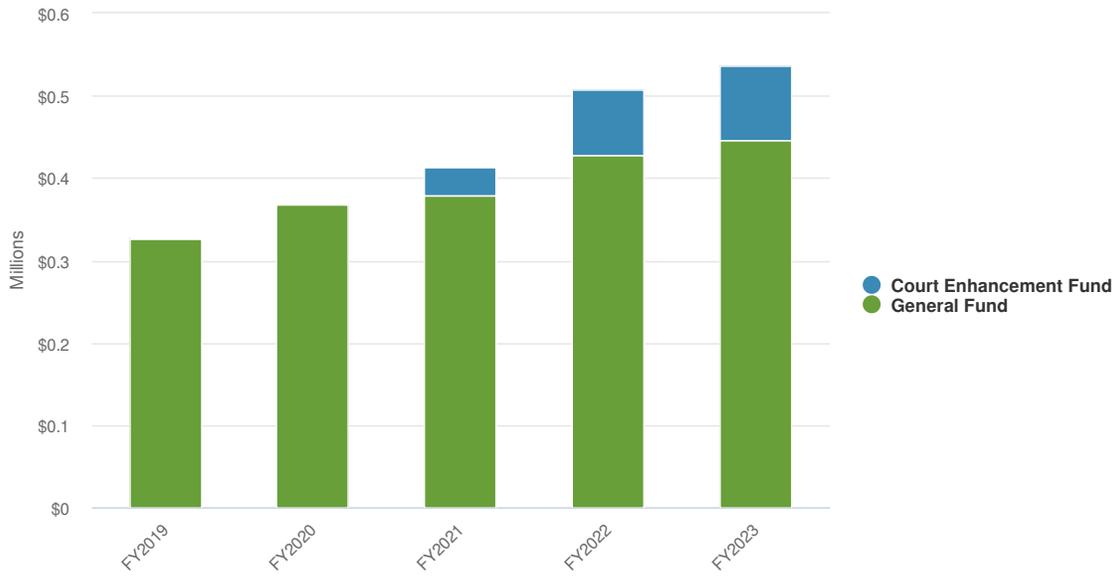


Expenditures by Fund

2023 Expenditures by Fund

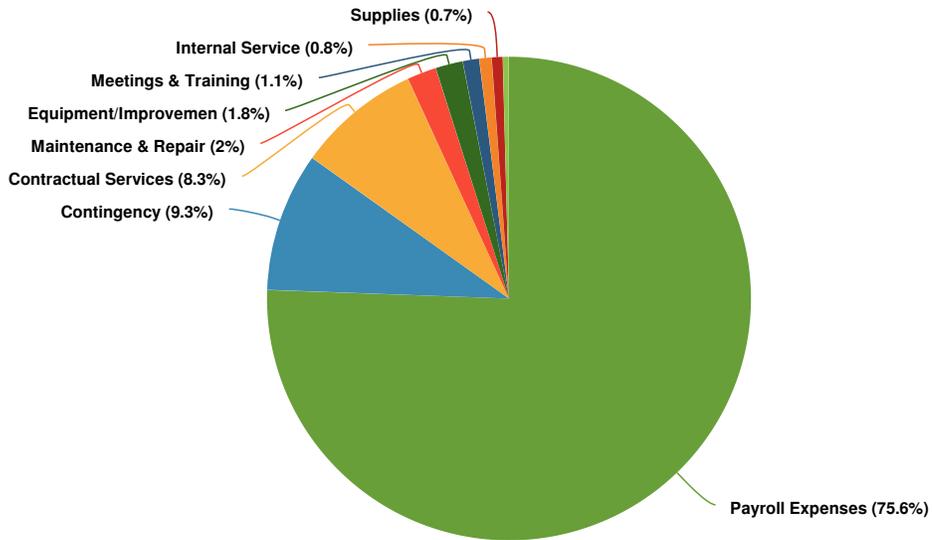


Budgeted and Historical 2023 Expenditures by Fund

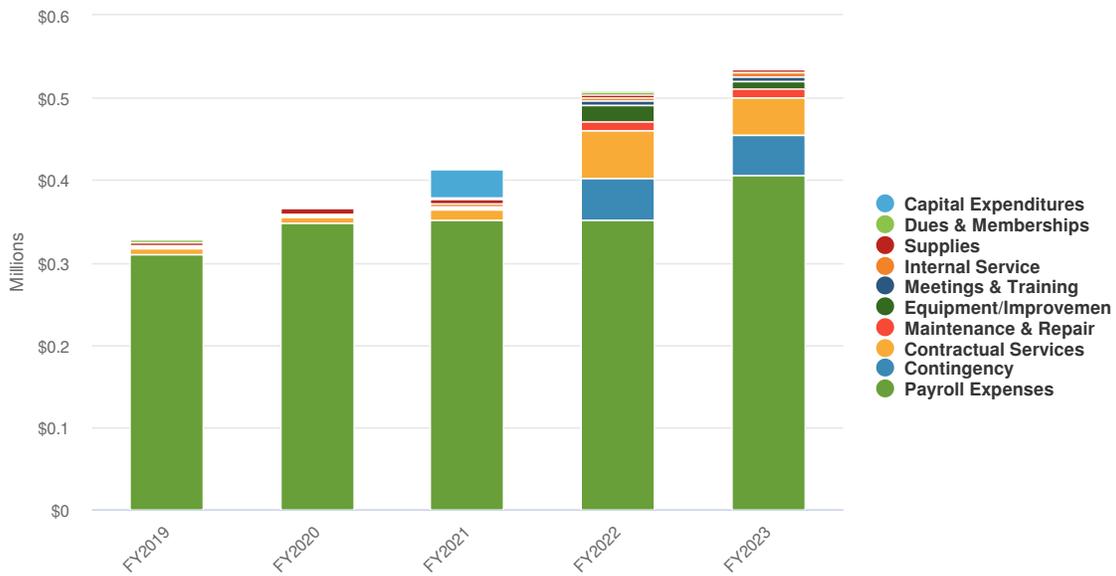


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures by Category

General Fund

Category	FY19-20 Actual	FY20-21 Actual	FY21-22 Revised Budget	FY22-23 Tentative Budget
Wages	\$ 283,423	\$ 298,797	\$ 287,397	\$ 330,405
Employment Taxes	12,127	13,037	10,527	21,589
Benefits	52,965	51,319	53,776	53,561
Dues and Memberships	3,392	2,483	677	677
Meetings and Training	50	375	3,405	3,405
Maintenance and Repair	849	1,825	9,510	10,010
Contractual Services	7,550	12,109	54,231	18,481
Supplies	4,823	4,507	3,939	3,939
Equipment	1,287	1,282	260	260
Internal Service	666	3,944	4,422	4,422
Total	\$ 367,132	\$ 389,678	\$ 428,144	\$ 446,749

Court Enhancement Fund

Category	FY19-20 Actual	FY20-21 Actual	FY21-22 Revised Budget	FY22-23 Tentative Budget
Dues & Memberships	\$ -	\$ -	\$ 1,500	\$ 1,500
Meetings & Training	-	-	2,500	2,500
Maintenance & Repair	38	-	500	500
Contractual Services	-	-	4,800	25,800
Supplies	848	-	-	-
Equipment/Improvements	691	-	26,000	9,550
Capital Expenditures	-	35,052	-	-
Contingency	-	-	43,500	50,000
Total	\$ 1,577	\$ 35,052	\$ 78,800	\$ 89,850

Goals & Objectives

Goal #1: Promote the natural and built environment of Fountain Hills to improve the public health, well-being, and safety of the community

Objectives:

- Continue providing exceptional court services to Town businesses, residents, and visitors. (Ongoing)

Performance Measures

The Town Council adopted a new Strategic Plan in 2022, which identified four strategic priorities. Each of these priorities are supported by multiple signature strategies and tasks. Staff will be developing meaningful performance measures based on these priorities over the course of the fiscal year. However, one performance measure will be included across all departments and/or divisions that supports the second strategic priority of “Promoting the long-term financial sustainability of Town infrastructure, Environmental, and Social Resources.” The most recent audited budget-to-actual expenditure information, along with estimates for the current fiscal year, and target percentages for the budgeted year will be presented.

Expenditure Budget-to-Actual (%)		
FY21	FY22	FY23
91.8%	84.4%	85.0%

Economic Development



Amanda Jacobs
Economic Development Director

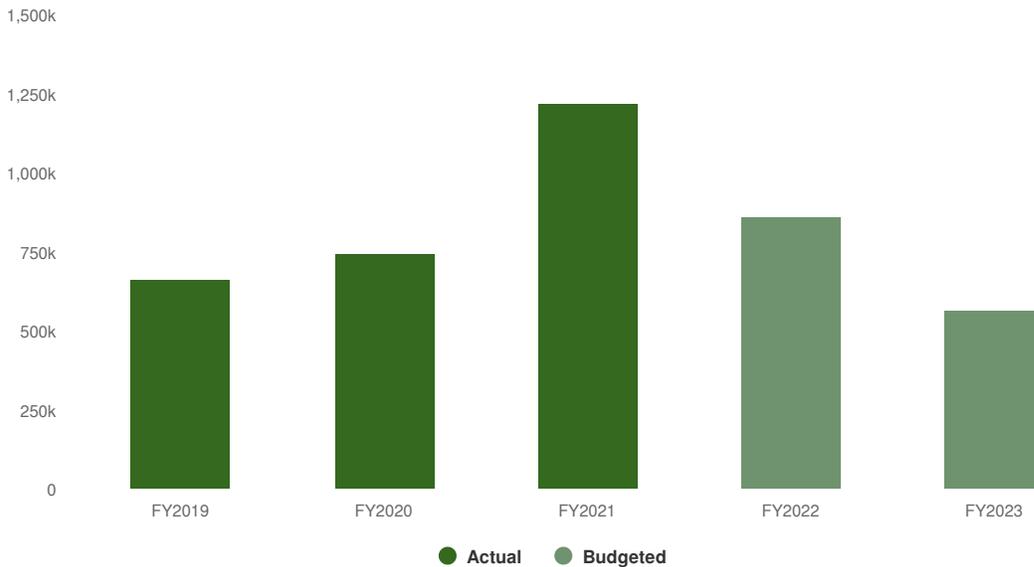
Economic Development in Fountain Hills requires a collaborative effort to ensure success. The Town of Fountain Hills plays a key role along with the business community and residents. The Town works collaboratively with the various stakeholder groups and other agencies in its effort to diversify the local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

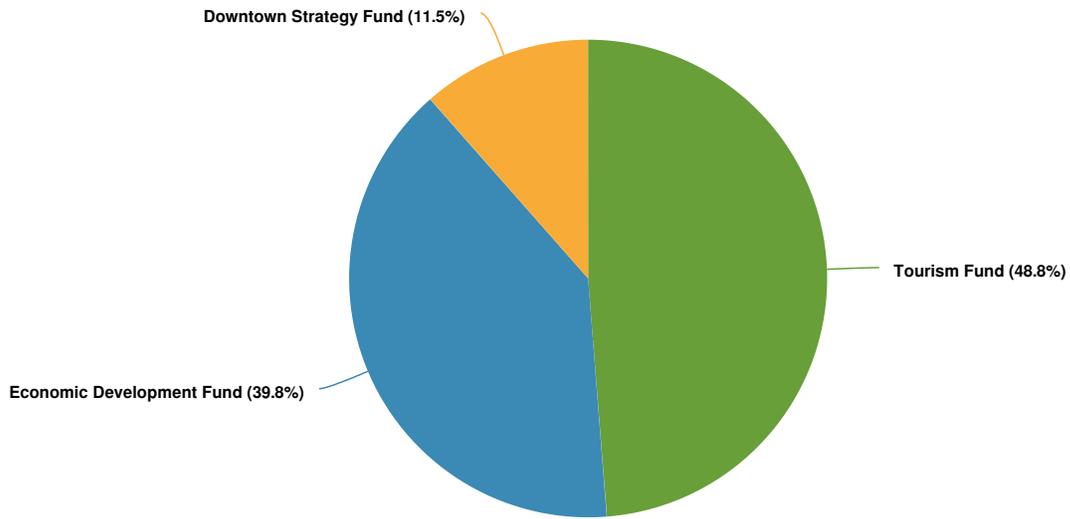
\$568,234 **-\$293,409**
(-34.05% vs. prior year)

Economic Development Proposed and Historical Budget vs. Actual

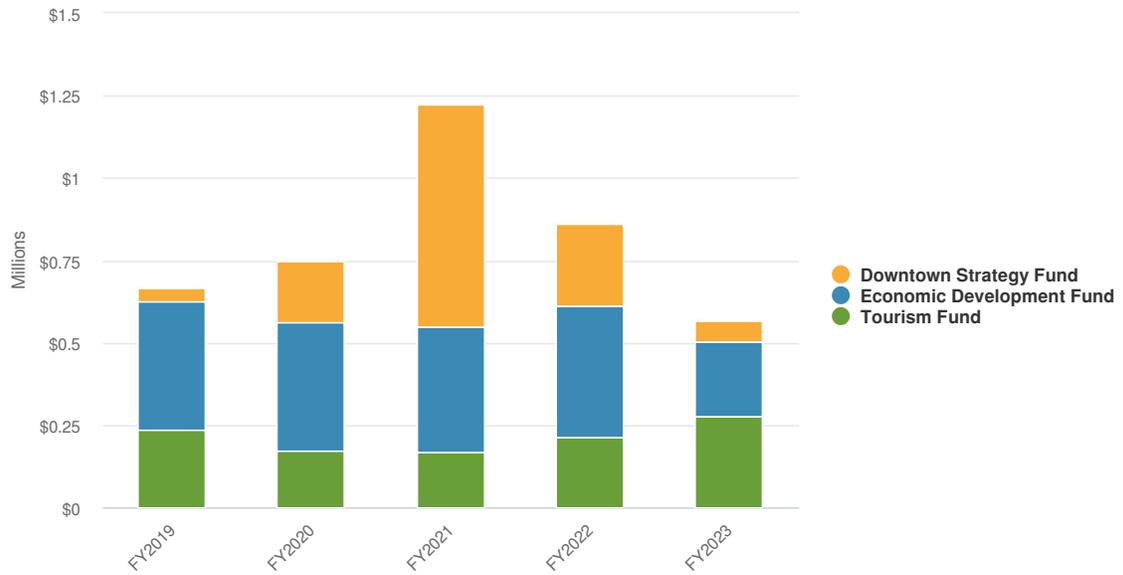


Expenditures by Fund

2023 Expenditures by Fund

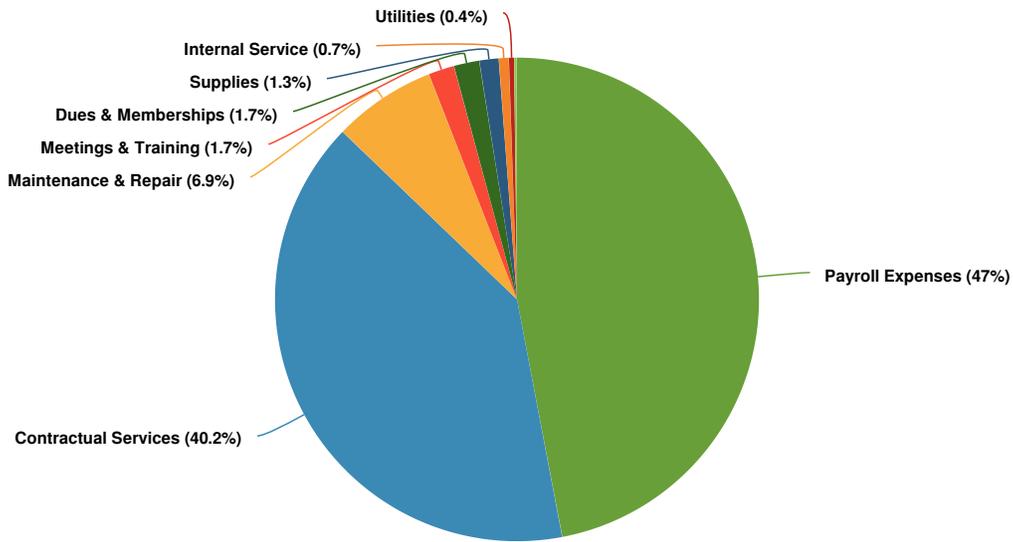


Budgeted and Historical 2023 Expenditures by Fund

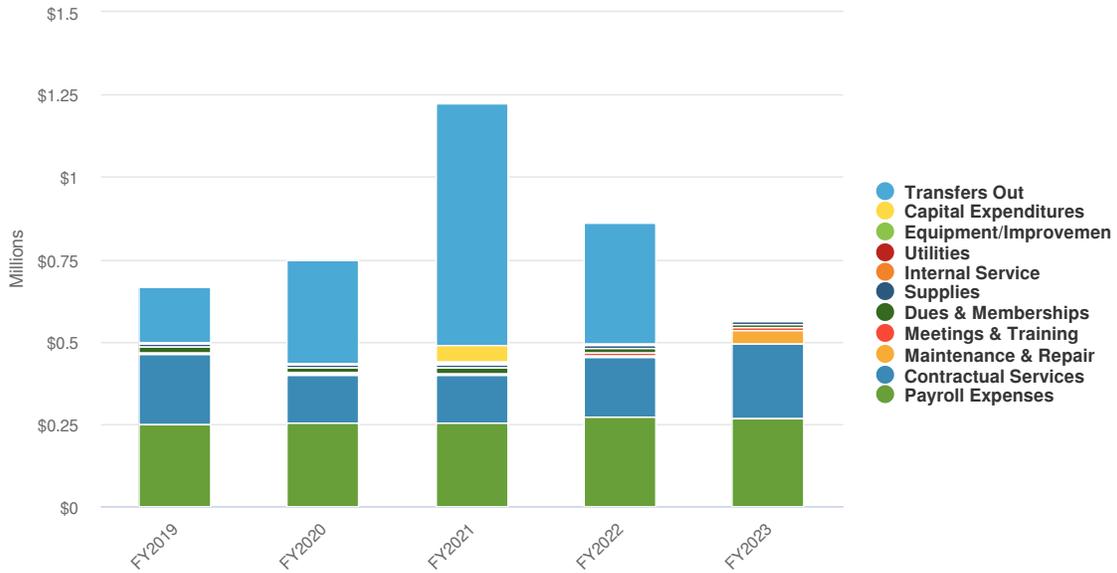


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures by Category

Downtown Strategy Fund

Category	FY19-20 Actual	FY20-21 Actual	FY21-22 Revised Budget	FY22-23 Tentative Budget
Maintenance and Repair	\$ 3,232	\$ -	\$ 1,800	\$ 11,800
Contractual Services	35,242	50,091	58,400	53,400
Capital Expenditures	-	49,474	-	-
Total	\$ 38,474	\$ 99,565	\$ 60,200	\$ 65,200

Economic Development Fund

Category	FY19-20 Actual	FY20-21 Actual	FY21-22 Revised Budget	FY22-23 Tentative Budget
Wages	\$ 163,161	\$ 162,883	\$ 170,029	\$ 130,000
Employment Taxes	2,756	2,925	3,131	2,326
Benefits	36,706	39,618	42,650	36,505
Dues & Memberships	5,274	5,157	5,624	1,299
Meetings & Training	4,551	4,642	6,320	6,320
Maintenance and Repair	-	-	-	16,325
Contractual Services	1,062	3,342	15,100	23,269
Supplies	9,587	5,621	200	400
Internal Service	40	1,376	1,445	1,476
Total	\$ 223,137	\$ 225,564	\$ 244,499	\$ 217,920

Tourism Fund

Category	FY19-20 Actual	FY20-21 Actual	FY21-22 Revised Budget	FY22-23 Tentative Budget
Wages	\$ 39,579	\$ 41,647	\$ 44,706	\$ 77,818
Employment Taxes	\$ 646	\$ 777	847	1,431
Benefits	\$ 8,908	\$ 8,536	10,498	19,025
Dues & Memberships	\$ 8,364	\$ 10,165	8,383	8,380
Meetings & Training	\$ 1,277	\$ 129	3,500	3,500
Maintenance and Repair	\$ -	\$ -	3,000	3,000
Utilities	\$ 496	\$ 370	2,052	2,050
Contractual Services	\$ 109,810	\$ 94,873	126,706	151,700
Supplies	\$ 1,985	\$ 5,763	7,880	6,880
Equipment/Improvement	\$ -	\$ 3,737	1,000	1,000
Internal Service	\$ 826	\$ 886	2,323	2,330
Total	\$ 171,891	\$ 166,883	\$ 210,895	\$ 277,114

Goals & Objectives

Goal #1: Retain existing businesses and attract new ones

Objectives:

- Develop and promote an effective brand image to prospective businesses and residents. (Less than 3 years)
- Develop strategies for retaining existing businesses and attracting new ones from the following sectors: health and wellness, professional services, and Science, Technology, Engineering, and Math (STEM). (Less than 2 years)
- Continue to maintain an economic development webpage and a business metric database. (Less than 2 years)

Goal #2: Lead the formation of collaborative economic development groups

Objectives:

- Coordinate periodic meetings between the Town of Fountain Hills, Fountain Hills Chamber of Commerce, Fort McDowell Yavapai Nation, and Salt River Pima Maricopa Indian Community to discuss the local expansion of business and tourism. (Less than 3 years)
- Form a business professional advisory group. (Less than 1 year)

Goal #3: Promote Fountain Hills as a community focused on public health, well-being, and safety

Objectives:

- Support the expansion of preventive health and wellness access within the Fountain Hills community. (Less than 1 year)

Performance Measures

The Town Council adopted a new Strategic Plan in 2022, which identified four strategic priorities. Each of these priorities are supported by multiple signature strategies and tasks. Staff will be developing meaningful performance measures based on these priorities over the course of the fiscal year. However, one performance measure will be included across all departments and/or divisions that supports the second strategic priority of “Promoting the long-term financial sustainability of Town infrastructure, Environmental, and Social Resources.” The most recent audited budget-to-actual expenditure information, along with estimates for the current fiscal year, and target percentages for the budgeted year will be presented.

Expenditure Budget-to-Actual (%)		
FY21	FY22	FY23
88.5%	68.3%	85.0%

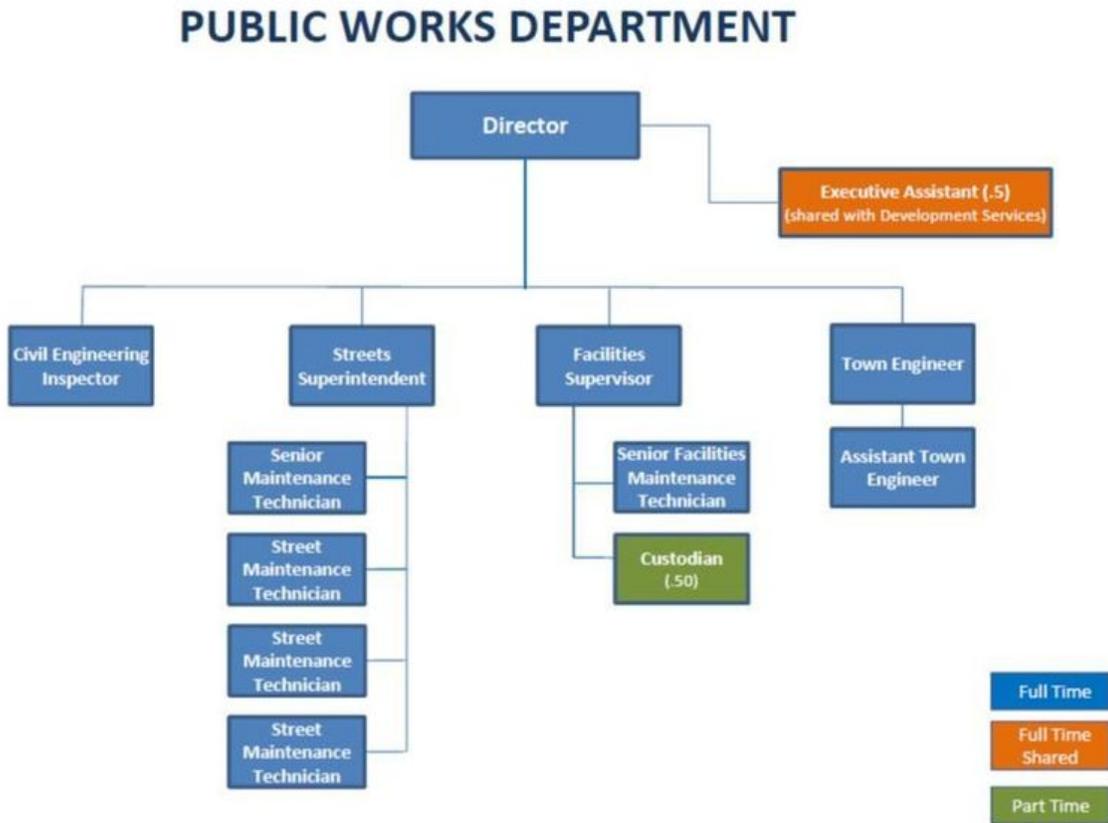
Public Works



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.

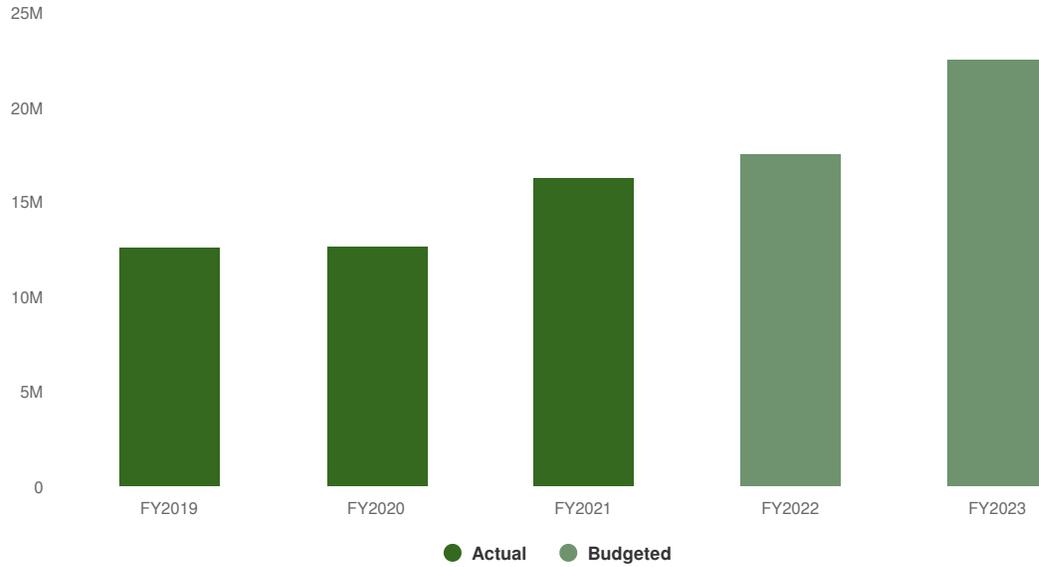
Organizational Chart



Expenditures Summary

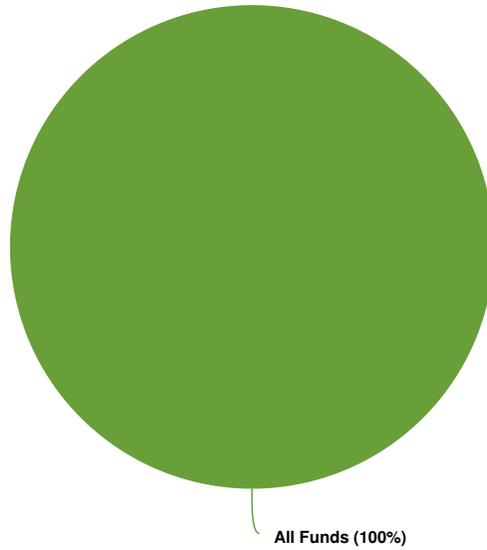
\$22,504,592 **\$4,940,729**
(28.13% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

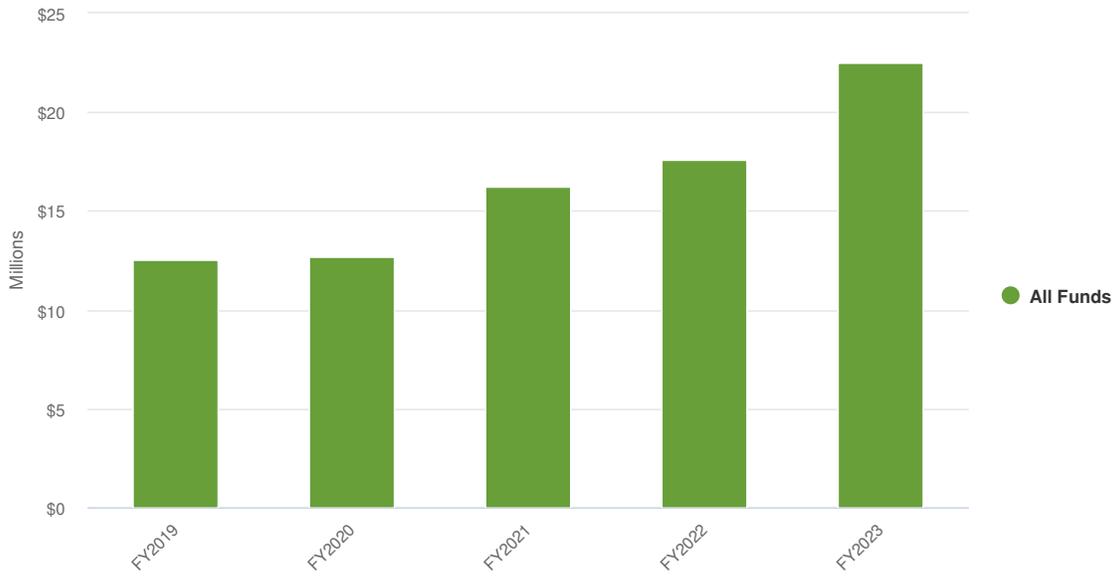


Expenditures by Fund

2023 Expenditures by Fund

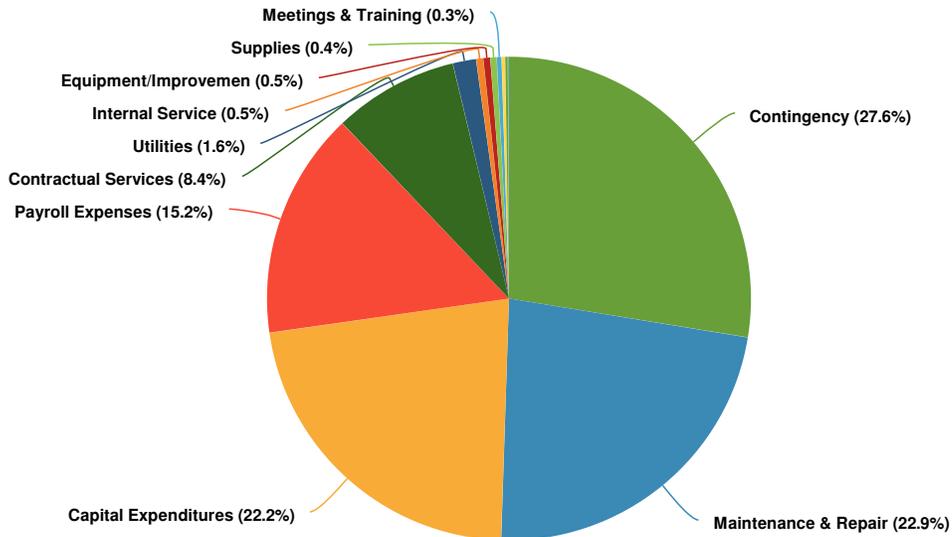


Budgeted and Historical 2023 Expenditures by Fund

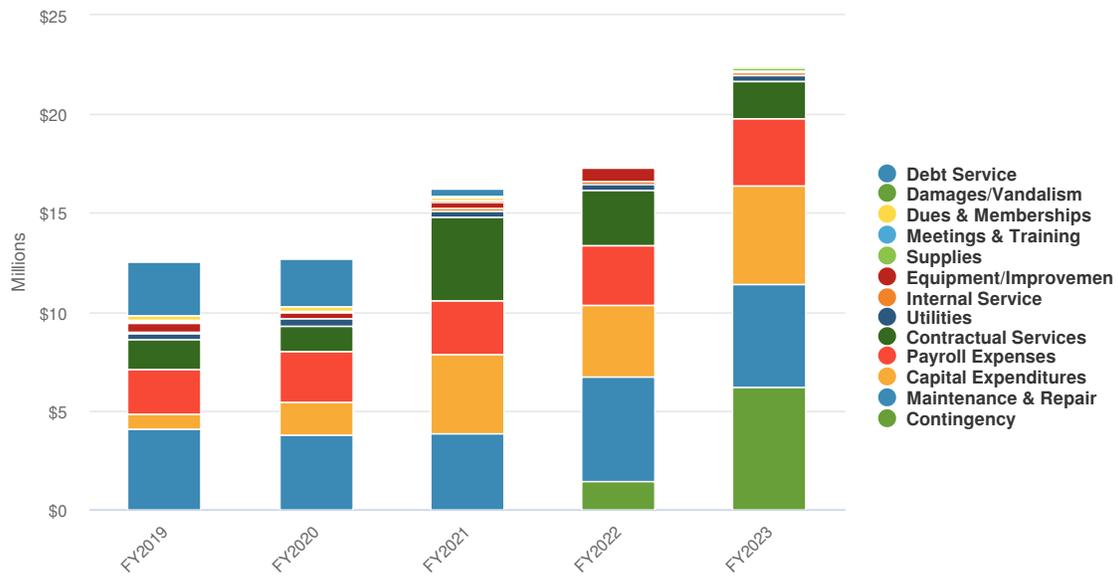


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Goals & Objectives

Goal #1: Develop an investment plan and schedule to maintain/bring Fountain Hills streets, medians, buildings, and parks to established standards

Objectives:

- 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. The report will be reviewed by the Town Council and available to Town citizens. (Less than 3 years)

Goal #2: Support local broadband strategic buildouts and deployment efforts while ensuring the preservation of conduit and right-of-way for future technologies

Objectives:

- Make co-location of broadband a requirement with existing infrastructure planning as a condition of permit use or where public funding is provided. This includes above-ground infrastructure and the codification of "dig once" policies where service providers install broadband conduit as other infrastructure is installed. (Less than 2 years)

Goals #3: Increase the ease and safety of multi-use aspects of Fountain Hills roads

Objectives:

- The Fountain Hills Town Council Subcommittee on Pedestrian and Traffic Safety will continue to identify opportunities to interconnect sidewalks wherever possible to reduce risk to pedestrians and will continue to update and schedule remedy. (Less than 2 years)
- Develop a comprehensive bicycle master plan. A successful plan will focus on developing a seamless cycling network that emphasizes education and enforcement programs to increase usage. (Less than 2 years)

Performance Measures

The Town Council adopted a new Strategic Plan in 2022, which identified four strategic priorities. Each of these priorities are supported by multiple signature strategies and tasks. Staff will be developing meaningful performance measures based on these priorities over the course of the fiscal year. However, one performance measure will be included across all departments and/or divisions that supports the second strategic priority of “Promoting the long-term financial sustainability of Town infrastructure, Environmental, and Social Resources.” The most recent audited budget-to-actual expenditure information, along with estimates for the current fiscal year, and target percentages for the budgeted year will be presented.

Expenditure Budget-to-Actual (%)		
FY21	FY22	FY23
83.1%	61.6%	85.0%



Development Services

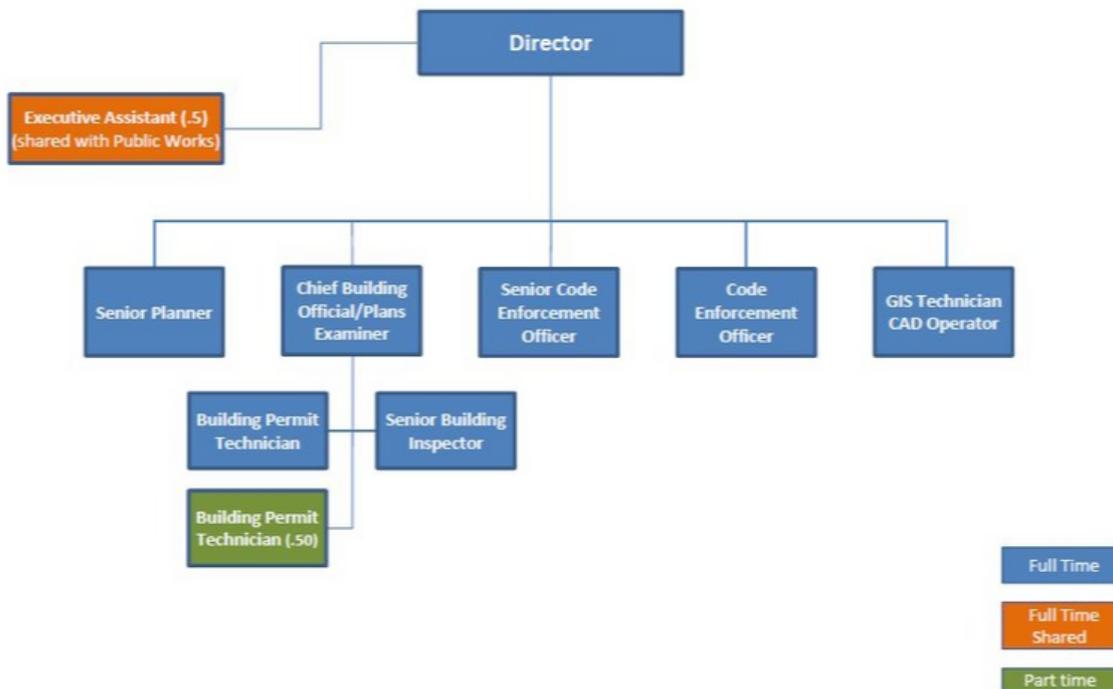


John Wesley
Development Services Director

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

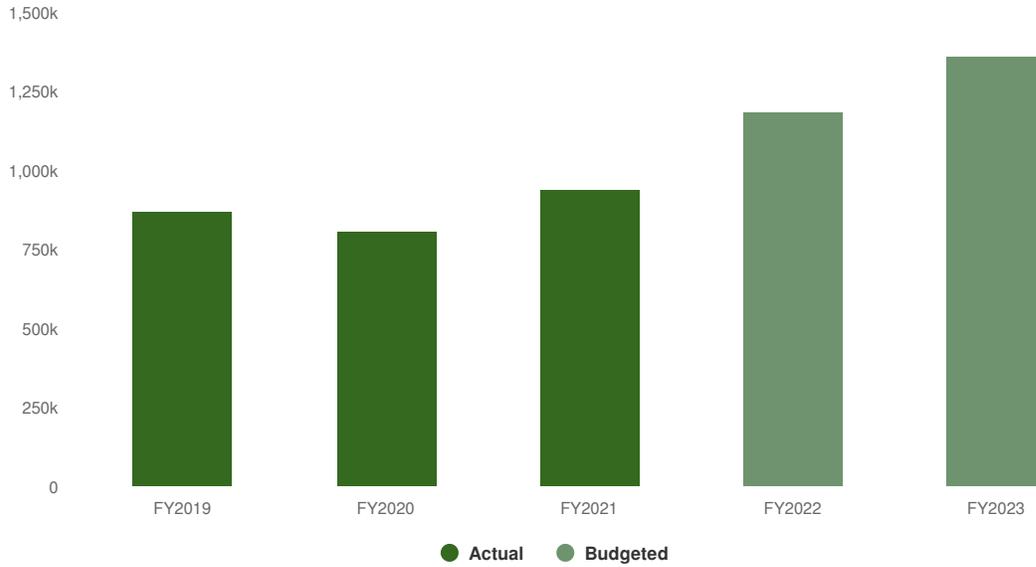
DEVELOPMENT SERVICES DEPARTMENT



Expenditures Summary

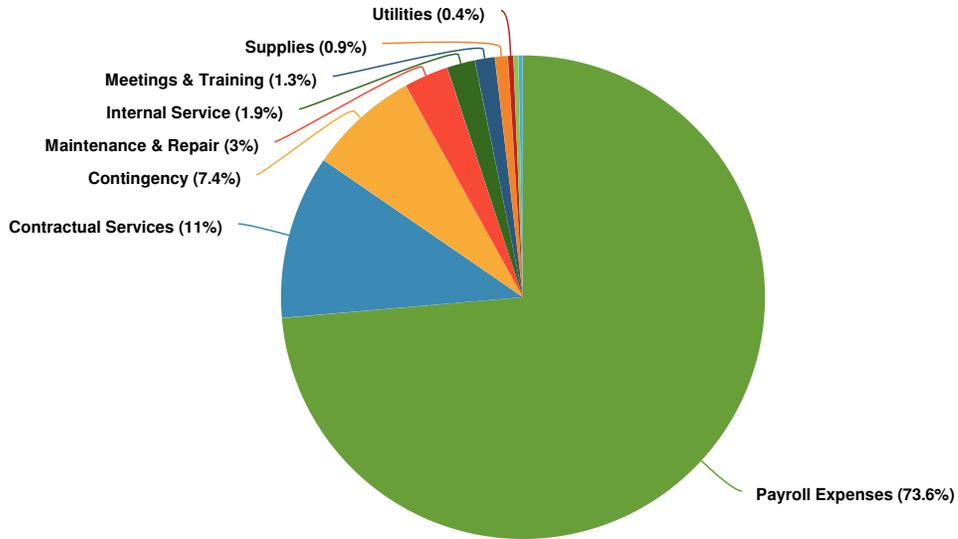
\$1,359,678 **\$176,262**
(14.89% vs. prior year)

Development Services Proposed and Historical Budget vs. Actual

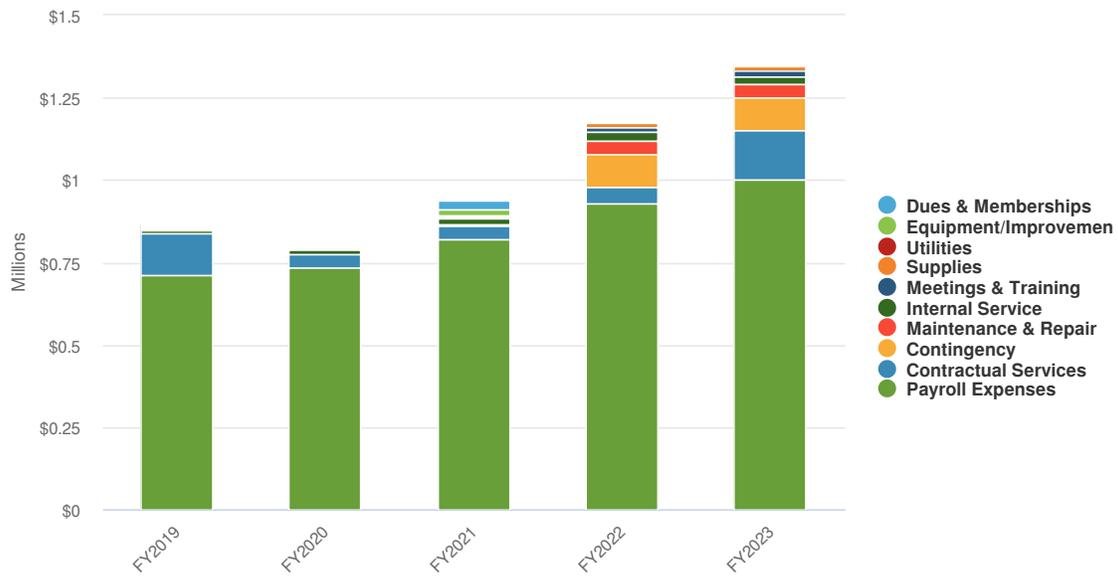


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures by Category

Category	FY19-20 Actual	FY20-21 Actual	FY21-22 Revised Budget	FY22-23 Tentative Budget
Wages	\$ 588,631	\$ 670,278	\$ 732,168	\$ 775,701
Employment Taxes	15,895	18,893	25,412	25,690
Benefits	128,453	155,872	172,125	199,861
Dues & Memberships	4,674	27,492	3,907	4,042
Meetings and Training	2,837	1,645	16,530	18,230
Maintenance and Repair	1,718	2,753	40,355	40,355
Utilities	2,917	2,689	4,560	5,040
Contractual Services	41,813	41,676	74,074	149,074
Supplies	5,823	2,984	10,960	11,710
Equipment	2,690	21,484	2,800	4,450
Internal Service	12,038	18,948	25,525	25,525
Contingency	-	-	75,000	100,000
Total	\$ 807,489	\$ 964,714	\$ 1,183,416	\$ 1,359,678

Goals & Objectives

Goal #1: Retain existing businesses and attract new ones

Objectives:

- Identify ways to streamline the building permit process. (Less than 2 years)

Goal #2: Promote the natural and built environment of Fountain Hills to improve the public health, well-being, and safety of the community

Objectives:

- Create and publicize an Environmental Plan for Fountain Hills (Less than 1 year)

Goal #3: Increase the ease and safety of multi-use aspects of Fountain Hills roads

Objectives:

- Develop a comprehensive bicycle master plan. A successful plan will focus on developing a seamless cycling network that emphasizes education and enforcement programs to increase usage. (Less than 2 years)

Performance Measures

The Town Council adopted a new Strategic Plan in 2022, which identified four strategic priorities. Each of these priorities are supported by multiple signature strategies and tasks. Staff will be developing meaningful performance measures based on these priorities over the course of the fiscal year. However, one performance measure will be included across all departments and/or divisions that supports the second strategic priority of “Promoting the long-term financial sustainability of Town infrastructure, Environmental, and Social Resources.” The most recent audited budget-to-actual expenditure information, along with estimates for the current fiscal year, and target percentages for the budgeted year will be presented.

Expenditure Budget-to-Actual (%)		
FY21	FY22	FY23
94.6%	88.9%	90.0%

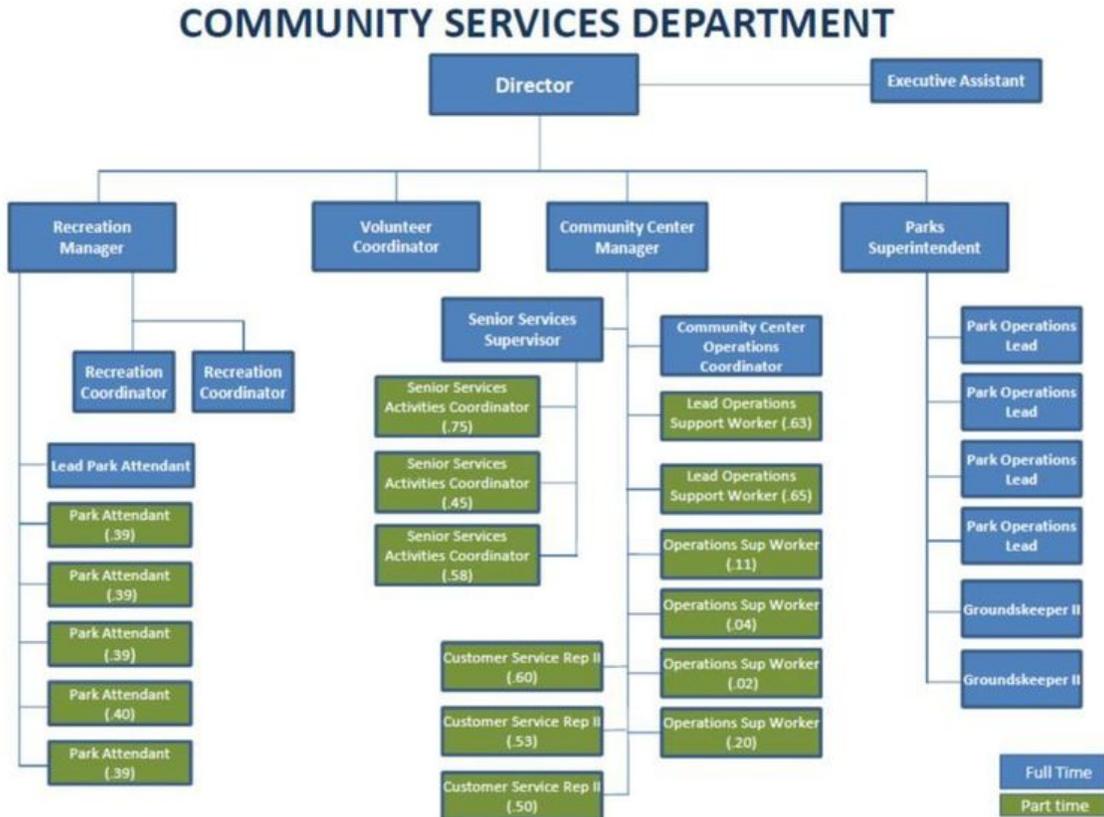
Community Services



Rachael Goodwin
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.

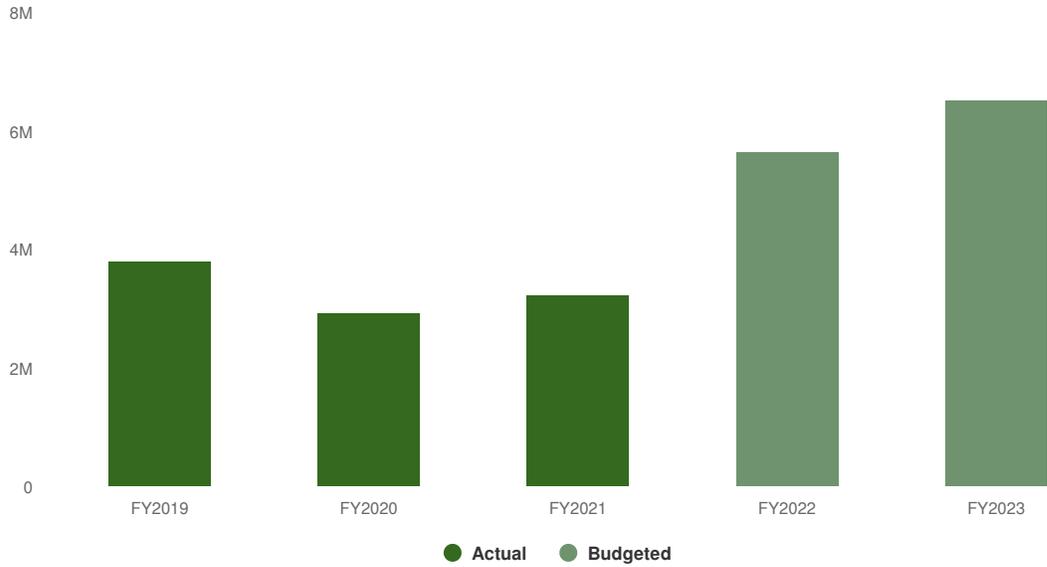
Organizational Chart



Expenditures Summary

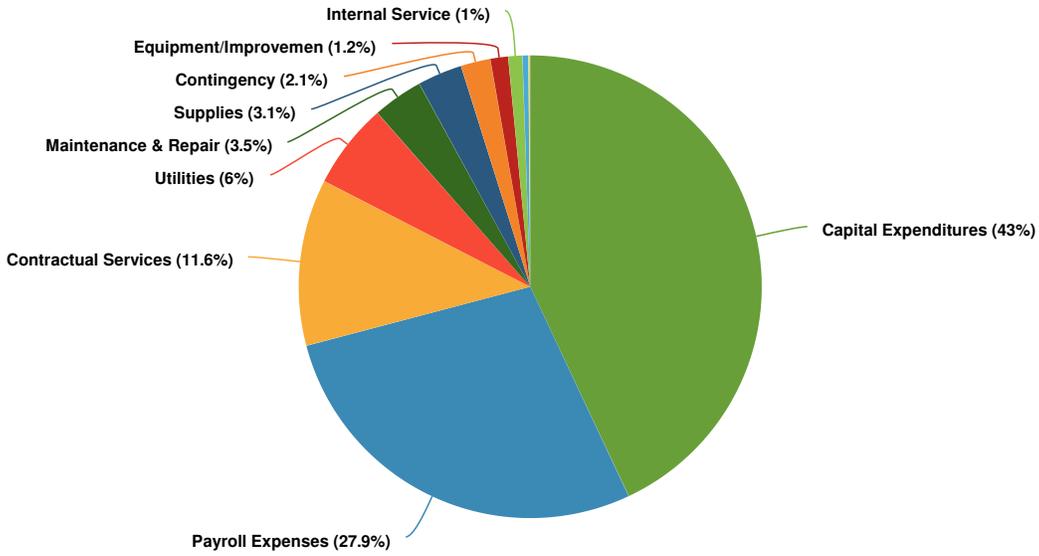
\$6,526,221 **\$901,003**
(16.02% vs. prior year)

Community Services Proposed and Historical Budget vs. Actual

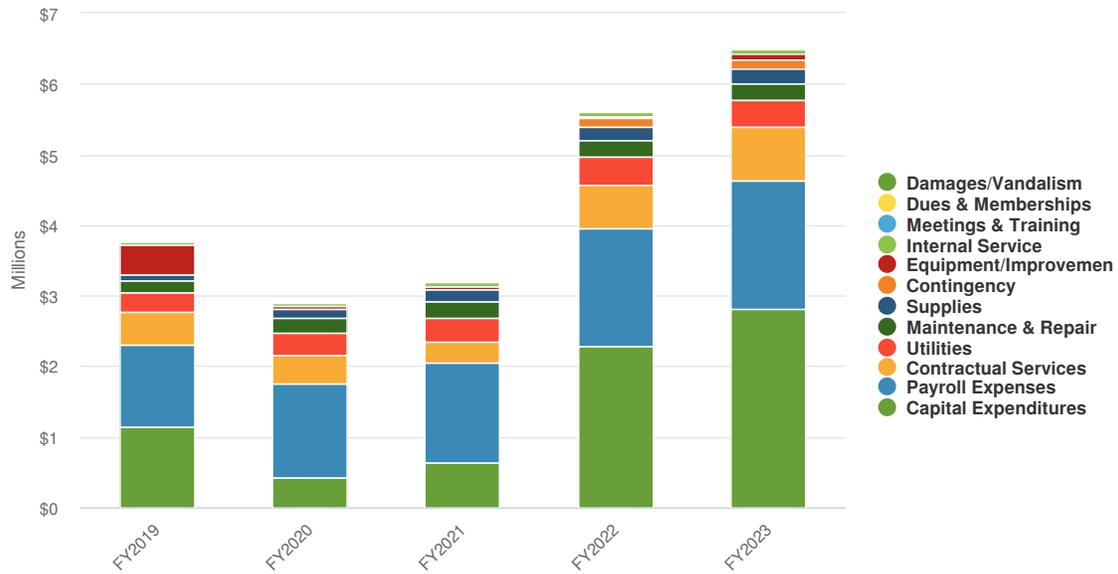


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Goals & Objectives

Goal #1: Promote the natural and built environment of Fountain Hills to improve the public health, well-being, and safety of the community

Objectives:

- Continue to expand and connect open space and recreational facilities to create opportunities for physical activities. (Less than 3 years)
- Work with local environmental organizations in strengthening our community's connection with its natural surroundings. (Less than 1 year)

Goal #2: Develop an investment plan and schedule to maintain/bring Fountain Hills streets, medians, buildings, and parks to established standards

Objectives:

- 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. The report will be reviewed by the Town Council and available to Town citizens. (Less than 3 years)

Goal #3: Utilize services provided by other government agencies and outside entities in evaluating and supporting the health of Fountain Hills parks

Objectives:

- Utilize nationally recognized standards for maintenance of the Town's park system. (Less than 2 years)

Performance Measures

The Town Council adopted a new Strategic Plan in 2022, which identified four strategic priorities. Each of these priorities are supported by multiple signature strategies and tasks. Staff will be developing meaningful performance measures based on these priorities over the course of the fiscal year. However, one performance measure will be included across all departments and/or divisions that supports the second strategic priority of “Promoting the long-term financial sustainability of Town infrastructure, Environmental, and Social Resources.” The most recent audited budget-to-actual expenditure information, along with estimates for the current fiscal year, and target percentages for the budgeted year will be presented.

Expenditure Budget-to-Actual (%)		
FY21	FY22	FY23
82.7%	81.2%	80.0%

Fire and Emergency Medical Services



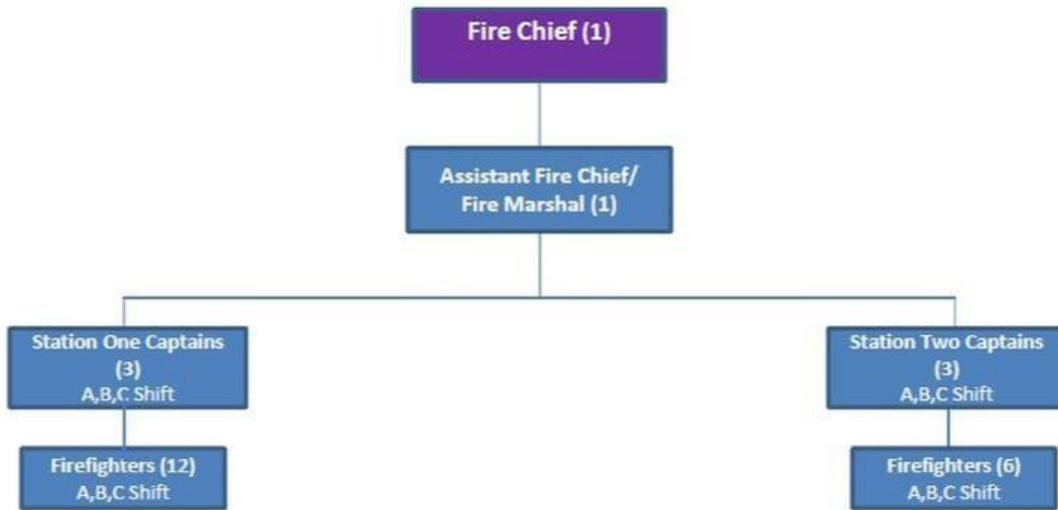
Dave Ott
Fire Chief

Fire protection and Emergency Medical Service (EMS) are provided by a public/ private partnership between the Town and Rural Metro Corporation. The Town owns the equipment and facilities and Rural Metro supplies the personnel through a contract.

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

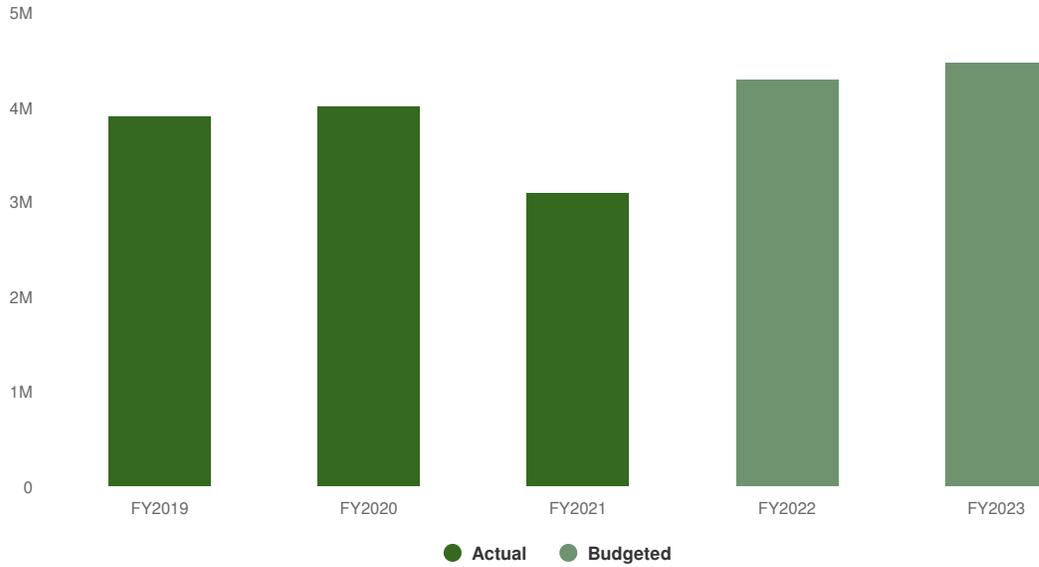
FIRE DEPARTMENT



Expenditures Summary

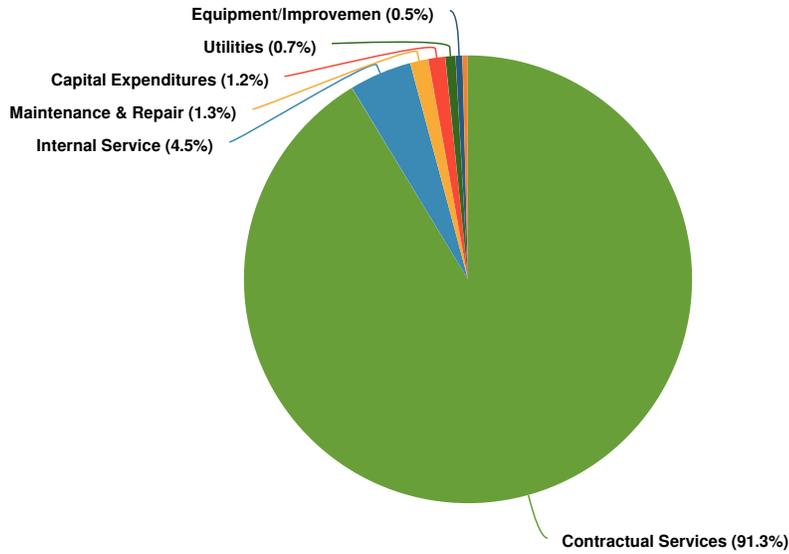
\$4,457,834 **\$171,250**
(4.00% vs. prior year)

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

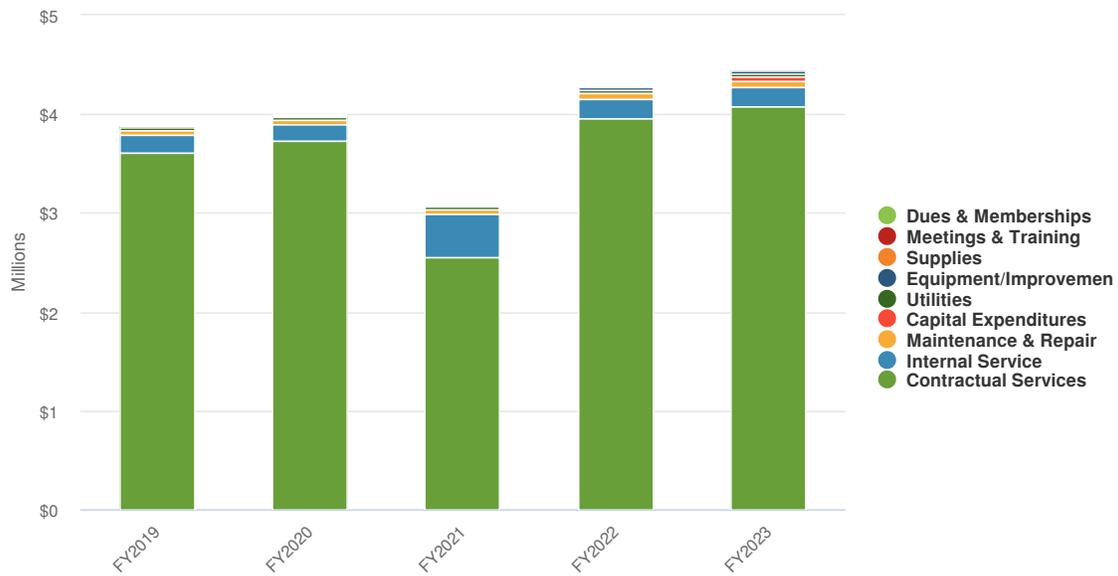


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures by Category

Category	FY19-20 Actual	FY20-21 Actual	FY21-22 Revised Budget	FY22-23 Tentative Budget
Dues & Memberships	\$ 700	\$ 482	\$ 500	\$ 500
Meeting & Training	1,229	319	2,200	2,200
Maintenance and Repair	52,308	44,344	58,110	58,110
Utilities	30,827	27,009	32,340	32,340
Contractual Services	3,724,443	2,559,569	794,212	4,071,438
Supplies	5,983	6,924	14,555	14,555
Equipment	17,121	18,611	24,500	22,200
Internal Service	170,193	435,190	201,491	201,491
Capital Expenditures	-	-	-	55,000
Total	\$ 4,002,804	\$ 3,092,448	\$ 1,127,908	\$ 4,457,834

Goals & Objectives

Goal #1: Promote the natural and built environment of Fountain Hills to improve the public health, well-being, and safety of the community

Objectives:

- Continue providing exceptional fire protection, emergency medical, and life-safety services to Town businesses, residents, and visitors. (Ongoing)

Performance Measures

The Town Council adopted a new Strategic Plan in 2022, which identified four strategic priorities. Each of these priorities are supported by multiple signature strategies and tasks. Staff will be developing meaningful performance measures based on these priorities over the course of the fiscal year. However, one performance measure will be included across all departments and/or divisions that supports the second strategic priority of “Promoting the long-term financial sustainability of Town infrastructure, Environmental, and Social Resources.” The most recent audited budget-to-actual expenditure information, along with estimates for the current fiscal year, and target percentages for the budgeted year will be presented.

Expenditure Budget-to-Actual (%)		
FY21	FY22	FY23
98.1%	99.9%	98.0%

Law Enforcement



Larry Kratzer
District 7 Commander

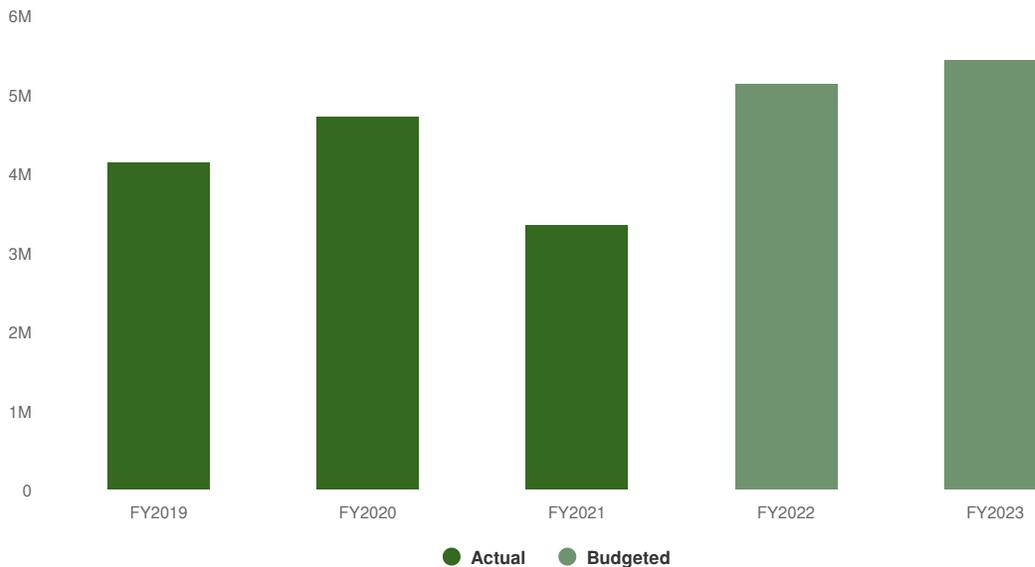
The Maricopa County Sheriff's Office is a fully integrated law enforcement agency committed to being the leader in establishing the standards for providing quality law enforcement, detention and support services to the citizens of Maricopa County and to other criminal justice agencies.

Under the command of Captain Larry Kratzer, twenty-two deputies are assigned to the Town of Fountain Hills. Of these, twenty deputies and six sergeants are assigned to patrol. In addition, one deputy is assigned as the School Resource Officer and one deputy is assigned as the Community Liaison to address quality of life issues, court security, and administrative duties. Additionally, there are three detectives assigned, one detective supervisor sergeant, one administrative sergeant, one Commander (Captain), one Deputy Commander (Lieutenant), and one administrative assistant.

Expenditures Summary

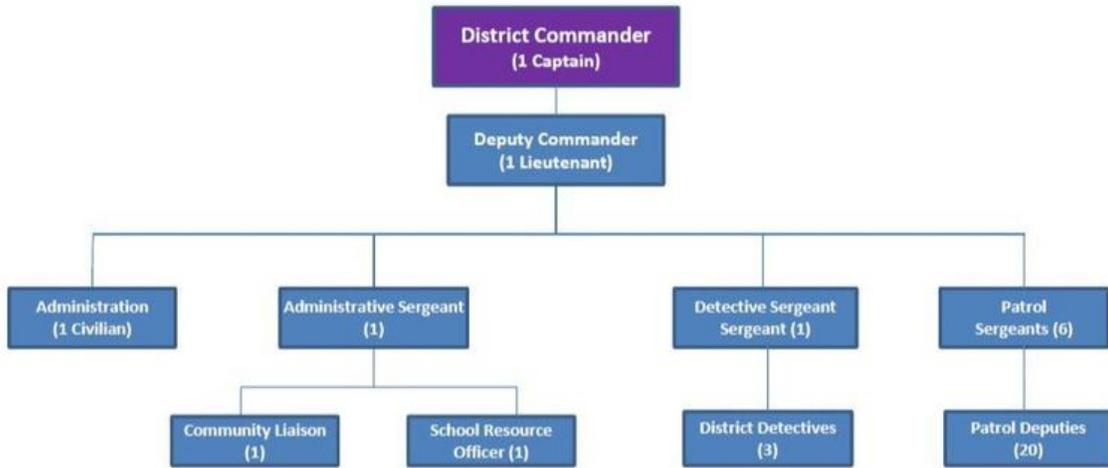
\$5,456,036 **\$301,736**
(5.85% vs. prior year)

Law Enforcement Proposed and Historical Budget vs. Actual



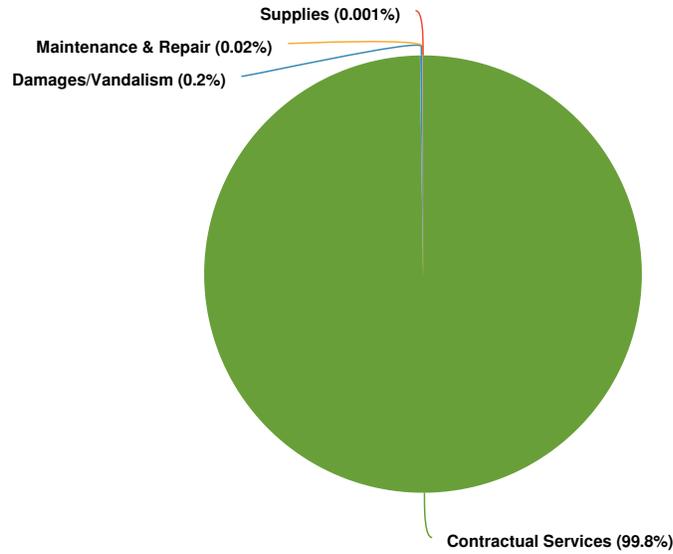
Organizational Chart

LAW ENFORCEMENT

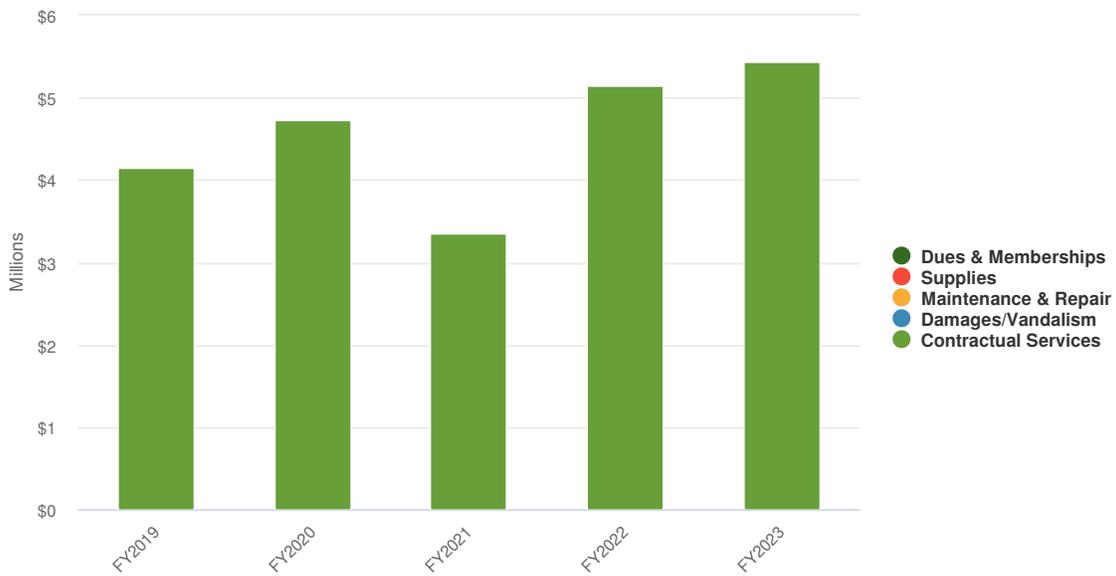


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures by Category

Category	FY19-20 Actual	FY20-21 Actual	FY21-22 Revised Budget	FY22-23 Tentative Budget
Dues & Memberships	\$ -	\$ -	\$ -	\$ -
Maintenance and Repair	2,316	-	1,296	1,296
Contractual Services	4,729,669	3,352,889	4,093,491	5,444,700
Supplies	-	-	40	40
Damages/Vandalism	-	-	10,000	10,000
Total	\$ 4,731,985	\$ 3,352,889	\$ 4,104,827	\$ 5,456,036

Goals & Objectives

Goal #1: Promote the natural and built environment of Fountain Hills to improve the public health, well-being, and safety of the community

Objectives:

- Continue providing exceptional law enforcement services to Town businesses, residents and visitors. (Ongoing)

Performance Measures

The Town Council adopted a new Strategic Plan in 2022, which identified four strategic priorities. Each of these priorities are supported by multiple signature strategies and tasks. Staff will be developing meaningful performance measures based on these priorities over the course of the fiscal year. However, one performance measure will be included across all departments and/or divisions that supports the second strategic priority of “Promoting the long-term financial sustainability of Town infrastructure, Environmental, and Social Resources.” The most recent audited budget-to-actual expenditure information, along with estimates for the current fiscal year, and target percentages for the budgeted year will be presented.

Expenditure Budget-to-Actual (%)		
FY21	FY22	FY23
85.7%	98.5%	98.0%

CAPITAL IMPROVEMENTS

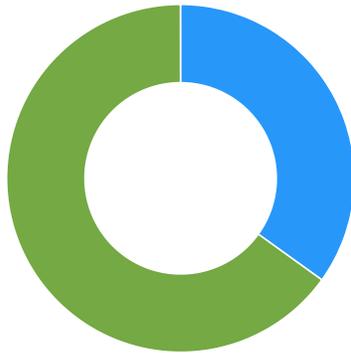


Capital Improvements: One-year Plan

Total Capital Requested \$7,688,400

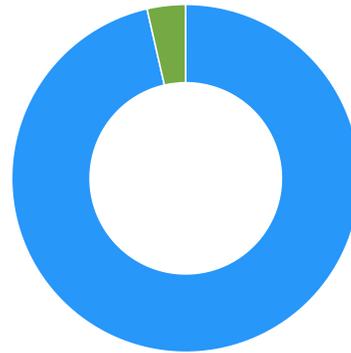
22 Capital Improvement Projects

Total Funding Requested by Department



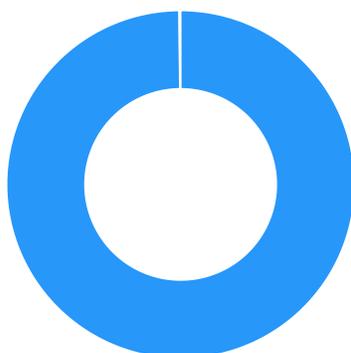
● Community Services (35%)	\$2,686,000.00
● Public Works (65%)	\$5,002,400.00
TOTAL	\$7,688,400.00

Total Funding Requested by Source



● Capital Project Fund (600) (96%)	\$7,413,400.00
● Parks Development Fee Fund (740) (4%)	\$275,000.00
TOTAL	\$7,688,400.00

Capital Costs Breakdown



● Capital Costs (100%)	\$7,688,400.00
● Operational Costs (0%)	\$10,500.00
TOTAL	\$7,698,900.00

Cost Savings & Revenue Breakdown

There's no data for building chart

Public Works Requests

Itemized Requests for 2023

Brantley Detention Basin **\$450,000**

New Storm Water Detention Basin.

Community Center Renovations Phase II **\$275,000**

This phase of the Community Center Renovation will address issues discovered during Phase I of the project. During the initial phase of renovations, a drainage issue was discovered at the exterior walls and doors of the building. This phase of the...

Fountain Hills Area Drainage Master Planning and Design **\$150,000**

The Flood Control District of Maricopa County has initiated an Area Drainage Master Study/Plan (ADMS/P) for the Town of Fountain Hills. The firm of Black and Veatch was selected to complete the master plan. This project is currently underway, with...

Golden Eagle Impoundment Area Improvements **\$1,500,000**

Drainage channel improvements. Modify trash racks on Golden Eagle dam inlets. Construct floodwalls, sediment drop basins, grouted riprap, irrigation & electrical relocation, walking path reconstruction and retaining wall construction.

Miscellaneous Drainage Improvements **\$50,000**

This project will provide for the construction of new drainage facilities, major repairs, or the extension of existing facilities at locations of future road widening projects so that excess excavated materials may be put in place when available.

Palisades & La Montana Intersection Improvements **\$150,000**

An Intersection Analysis will need to be completed at this location. The intersection is currently stop controlled on all four approaches, east and west bound Palisades and north and south bound La Montana. This project will include the design...

Pedestrian Access & Lake Overlook **\$131,800**

Construct a Pedestrian Access overlook area on the west side of Fountain Park across from Avenue of the Fountains.

Phase II Panorama Drive Storm Drain Improvements **\$1,025,000**

Engineering Design and construction for drainage improvements to the lower segment of Panorama Wash. The Panorama Drain outfalls near El Lago Blvd into Panorama Wash, which converges with Colony Wash and has created ponding issues for several...

Saguaro & La Montana Intersection Improvements **\$150,000**

An Intersection Analysis is currently underway for Saguaro Blvd and La Montana Blvd. The intersection is currently stop controlled on the La Montana Blvd approaches. This project will include the design and construction...

Saguaro and Avenue of the Fountains Roundabout **\$260,600**

Construct a Roundabout to improve Traffic/pedestrian Safety.

Shea Boulevard Widening - Palisades Boulevard to Technology Drive **\$100,000**

Roadway Design. This segment will complete west bound Shea, Palisades to Fountain Hills Blvd. The ultimate buildout when completed will widen Shea Boulevard to six lanes

Sidewalk Infill and Design **\$300,000**

This project will provide for the design and construction of infill sidewalk where gaps currently exist throughout the Town. Where necessary, design and construction elements will also include utility coordination and relocation,...

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

Town wide stormwater Infrastructure Maintenance and repair.



Video Surveillance Cameras **\$75,000**

Purchase and installation of video surveillance cameras at various Town parks.

Wayfinding Signs **\$235,000**

Provide way-finding signs at strategic locations throughout the Town to help direct visitors to public amenities, parks, lodging and business areas.

Total: \$5,002,400

Community Services Requests

Itemized Requests for 2023

CIP Centennial Pavilion **\$275,000**

Centennial Circle Pavilion/ Pavilion improvements The Centennial Circle is a large and under-utilized space. This CIP project is designed to make the new pavilion area become a programmable space that can be utilized by multiple...

CIP Desert Vista Dog Park Drainage Improvements **\$75,000**

Improper grading in the lower, east end of the large dog park causes puddles and holds water whenever it rains or there are irrigation issues in the park. The puddles cause issues when the dogs naturally gravitate to them and, as a...

CIP Desert Vista Park **\$940,000**

Skate/Bike Park remodel and improvements The skate park at Desert Vista has multiple safety concerns due to cracking and chipping concrete. The park will be redesigned with new ramps and features that will extend the footprint to the turf...

CIP Fountain Park **\$211,000**

Lights for playgrounds The playgrounds at Fountain Park have never had lighting. There have been several requests by residents to light them so children can play on them after dark, especially in the summer. This request is for \$170,000.00...

CIP Fountain Park Sidewalk Replacement **\$100,000**

Sidewalk Replacement Program This CIP project is designed to replace sidewalks in the parks that are creating potential safety issues due to root lifting or slip and fall issues on park sidewalks. Staff is requesting a multi-year program...

CIP Four Peaks Park **\$235,000**

Playground Lighting The 2-5 year old playground currently does not have lighting and the lights for the 5-12yr old playground are from the old basketball courts. Staff is recommending retrofitting the basketball poles with new Musco...

CIP Golden Eagle Park **\$850,000**

Shade around ballfields New shade structures were installed after the flooding of 2018 and this CIP project would complete the shading needed in the remaining ballfield areas. This would add shade structures to field 1 where there...

Total: \$2,686,000

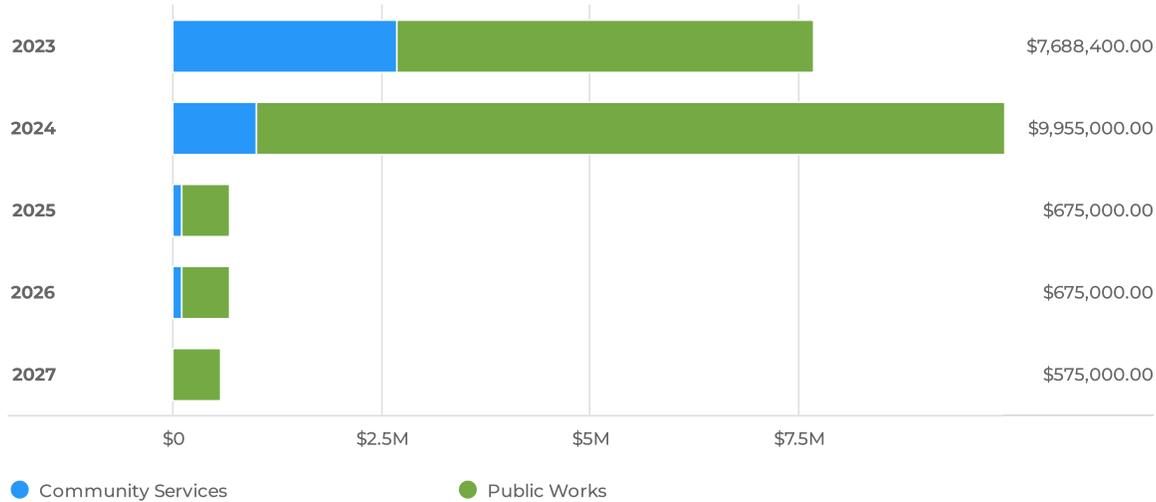


Capital Improvements: Multi-year Plan

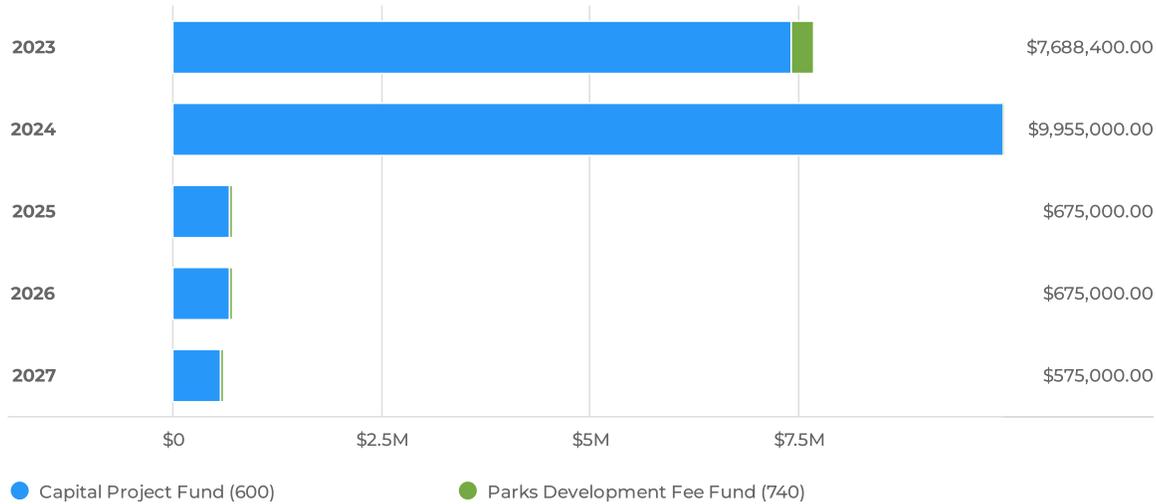
Total Capital Requested \$19,568,400

22 Capital Improvement Projects

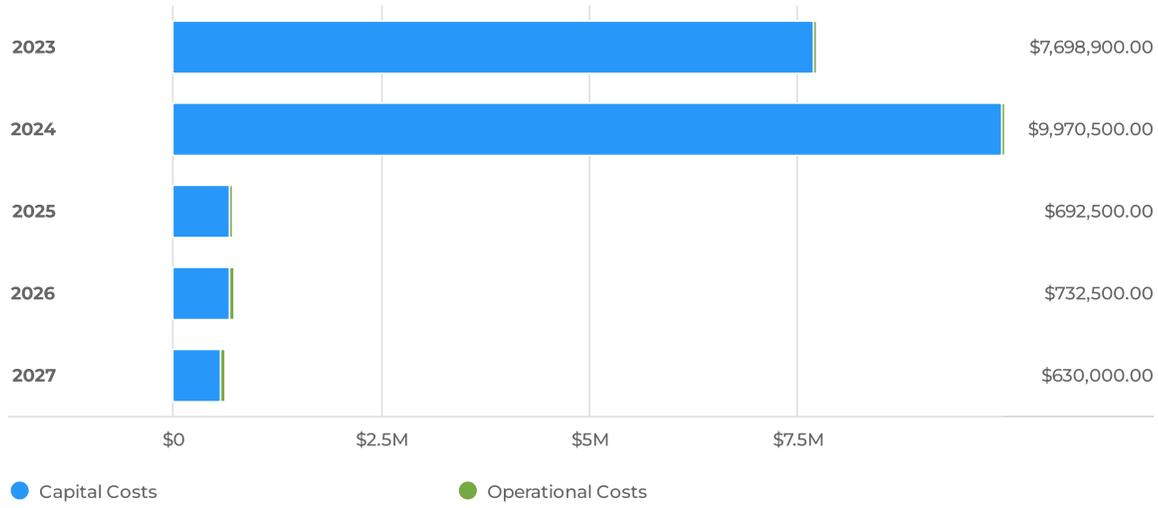
Total Funding Requested by Department



Total Funding Requested by Source



Capital Costs Breakdown



Cost Savings & Revenues

There's no data for building chart

Public Works Requests

Itemized Requests for 2023-2028

Brantley Detention Basin	\$450,000
New Storm Water Detention Basin.	
Community Center Renovations Phase II	\$550,000
This phase of the Community Center Renovation will address issues discovered during Phase I of the project. During the initial phase of renovations, a drainage issue was discovered at the exterior walls and doors of the building. This phase of the...	
Fountain Hills Area Drainage Master Planning and Design	\$150,000
The Flood Control District of Maricopa County has initiated an Area Drainage Master Study/Plan (ADMS/P) for the Town of Fountain Hills. the firm of Black and Veatch was selected to complete the master plan. This project is currently underway, with...	
Golden Eagle Impoundment Area Improvements	\$1,500,000
Drainage channel improvements. Modify trash racks on Golden Eagle dam inlets. Construct floodwalls, sediment drop basins, grouted riprap, irrigation & electrical relocation, walking path reconstruction and retaining wall construction.	
Miscellaneous Drainage Improvements	\$250,000
This project will provide for the construction of new drainage facilities, major repairs, or the extension of existing facilities at locations of future road widening projects so that excess excavated materials may be put in place when available.	
Palisades & La Montana Intersection Improvements	\$1,650,000
An Intersection Analysis will need to be completed at this location. The intersection is currently stop controlled on all four approaches, east and west bound Palisades and north and south bound La Montana. This project will include the design...	
Pedestrian Access & Lake Overlook	\$1,631,800
Construct a Pedestrian Access overlook area on the west side of Fountain Park across from Avenue of the Fountains.	
Phase II Panorama Drive Storm Drain Improvements	\$1,450,000
Engineering Design and construction for drainage improvements to the lower segment of Panorama Wash. The Panorama Drain outfalls near El Lago Blvd into Panorama Wash, which converges with Colony Wash and has created ponding issues for several...	
Saguaro & La Montana Intersection Improvements	\$1,650,000
An Intersection Analysis is currently underway for Saguaro Blvd and La Montana Blvd. The intersection is currently stop controlled on the La Montana Blvd approaches. This project will include the design and construction...	
Saguaro and Avenue of the Fountains Roundabout	\$1,760,600
Construct a Roundabout to improve Traffic/pedestrian Safety.	
Shea Boulevard Widening - Palisades Boulevard to Technology Drive	\$1,780,000
Roadway Design. This segment will complete west bound Shea, Palisades to Fountain Hills Blvd. The ultimate buildout when completed will widen Shea Boulevard to six lanes	
Sidewalk Infill and Design	\$1,500,000
This project will provide for the design and construction of infill sidewalk where gaps currently exist throughout the Town. Where necessary, design and construction elements will also include utility coordination and relocation,...	
Town Wide Storm Water Infrastructure Rehabilitation	\$750,000
Town wide stormwater Infrastructure Maintenance and repair.	



Video Surveillance Cameras **\$375,000**

Purchase and installation of video surveillance cameras at various Town parks.

Wayfinding Signs **\$235,000**

Provide way-finding signs at strategic locations throughout the Town to help direct visitors to public amenities, parks, lodging and business areas.

Total: \$15,682,400

Community Services Requests

Itemized Requests for 2023-2028

CIP Centennial Pavilion **\$275,000**

Centennial Circle Pavilion/ Pavilion improvements The Centennial Circle is a large and under-utilized space. This CIP project is designed to make the new pavilion area become a programmable space that can be utilized by multiple...

CIP Desert Vista Dog Park Drainage Improvements **\$75,000**

Improper grading in the lower, east end of the large dog park causes puddles and holds water whenever it rains or there are irrigation issues in the park. The puddles cause issues when the dogs naturally gravitate to them and, as a...

CIP Desert Vista Park **\$1,140,000**

Skate/Bike Park remodel and improvements The skate park at Desert Vista has multiple safety concerns due to cracking and chipping concrete. The park will be redesigned with new ramps and features that will extend the footprint to the turf...

CIP Fountain Park **\$211,000**

Lights for playgrounds The playgrounds at Fountain Park have never had lighting. There have been several requests by residents to light them so children can play on them after dark, especially in the summer. This request is for \$170,000.00...

CIP Fountain Park Sidewalk Replacement **\$400,000**

Sidewalk Replacement Program This CIP project is designed to replace sidewalks in the parks that are creating potential safety issues due to root lifting or slip and fall issues on park sidewalks. Staff is requesting a multi-year program...

CIP Four Peaks Park **\$235,000**

Playground Lighting The 2-5 year old playground currently does not have lighting and the lights for the 5-12yr old playground are from the old basketball courts. Staff is recommending retrofitting the basketball poles with new Musco...

CIP Golden Eagle Park **\$1,550,000**

Shade around ballfields New shade structures were installed after the flooding of 2018 and this CIP project would complete the shading needed in the remaining ballfield areas. This would add shade structures to field 1 where there...

Total: \$3,886,000



DEBT

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.

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

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.

	<u>FY18-19</u>	<u>FY19-20</u>	<u>FY20-21</u>	<u>FY21-22</u>
6% Debt Limit				
Debt limit	\$ 32,385,629	\$ 33,951,090	\$ 35,683,229	\$ 37,823,715
Total applicable to limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Legal debt margin	<u>\$ 26,678,977</u>	<u>\$ 27,998,343</u>	<u>\$ 35,683,229</u>	<u>\$ 37,823,715</u>
Total net debt applicable to the limit as a percentage of debt limit				
	-	-	-	-
20% Debt Limit				
Debt limit	\$ 107,952,098	\$ 113,170,302	\$ 118,944,098	\$ 126,079,049
Total applicable to limit	<u>3,495,000</u>	<u>1,615,000</u>	<u>0</u>	<u>0</u>
Legal debt margin	<u>\$ 83,454,923</u>	<u>\$ 89,832,809</u>	<u>\$ 118,944,098</u>	<u>\$ 126,079,049</u>
Total net debt applicable to the limit as a percentage of debt limit				
	3%	1%	0	0
Net Assessed Full Cash Value	\$ 539,760,488	\$ 565,851,508	\$ 594,720,491	\$ 630,395,243

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 2023.

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 2023.

SCHEDULES & RESOURCES



Schedule of Authorized Positions

<u>Position Title</u>	FY 19-20	FY 20-21	FY 21-22	FY 22-23
	<u>Authorized FTE</u>	<u>Authorized FTE</u>	<u>Authorized FTE</u>	<u>Proposed FTE</u>
<u>Municipal Court</u>				
Presiding Judge	0.63	0.63	0.63	0.63
Court Administrator	1.00	1.00	1.00	1.00
Senior Court Clerk	2.00	2.00	1.00	-
Court Operations Coordinator	-	-	1.00	1.00
Court Clerk	-	-	-	<u>2.00</u>
Authorized FTE	3.63	3.63	3.63	4.63
<u>Administration</u>				
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 Analyst	1.00	-	-	-
Economic Development and Tourism Specialist	-	1.00	1.00	-
Management Analyst	-	-	-	1.00
Economic Development Director	1.00	1.00	1.00	1.00
Communications and Marketing Coordinator	1.00	-	-	-
Community Relations Manager	-	1.00	1.00	-
Community Relations Director	-	-	-	1.00
Chief Technology Administrator	-	-	1.00	1.00
Network & Information Technology Administrator	1.00	1.00	-	-
Information Technology Support Specialist	0.50	0.50	0.50	0.74
Finance Director	1.00	1.00	1.00	-
Chief Financial Officer	-	-	-	1.00
Senior Accountant	-	-	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
Procurement Officer	1.00	1.00	-	-
Benefits and Payroll Specialist	-	-	-	0.50
Accounting Clerk	0.50	0.50	0.50	-
Customer Service Representative II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Authorized FTE	15.00	15.00	16.00	16.24
<u>Public Works</u>				
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	0.63	0.63	1.00	1.00
Facilities Supervisor	-	1.00	1.00	1.00
Facilities/Environmental Supervisor	1.00	-	-	-
Senior Facilities Maintenance Tech	-	1.00	1.00	1.00
Facilities Maintenance Tech	1.00	-	-	1.00
Custodian	1.30	1.30	0.50	0.50
Streets Superintendent	1.00	1.00	1.00	1.00
Fleet Mechanic/Open Space-Landscape Spec	1.00	-	-	-
Senior Maintenance Technician	-	1.00	1.00	1.00
Street Maintenance Technician	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>



Authorized FTE	12.43	12.43	12.00	13.00
<u>Development Services</u>				
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	1.00	1.00	1.50
Chief Building Official/Plans Examiner	1.00	1.00	1.00	1.00
Senior Building Inspector	1.00	1.00	1.00	1.00
Building Permit Technician	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>2.00</u>
Authorized FTE	9.00	9.00	9.00	10.00
<u>Community Services</u>				
Community Services Director	1.00	1.00	1.00	-
Deputy Town Manager/Community Services Dir.				1.00
Recreation Manager	1.00	1.00	1.00	1.00
Recreation Program Coordinator	2.00	2.00	2.00	1.00
Senior Recreation Program Coordinator	-	-	-	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Parks Superintendent	1.00	1.00	1.00	1.00
Park Operations Lead	4.00	4.00	4.00	4.00
Lead Park Attendant	0.49	0.49	1.00	1.00
Park Attendant	1.96	1.96	1.96	1.96
Groundskeeper II	-	1.00	2.00	2.00
Customer Service Representative II	0.88	1.13	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	1.28	1.28
Senior Services Supervisor	1.00	1.00	1.00	-
Community Center Program Coordinator	-	-	-	1.00
Senior Services Activities Coordinator	1.78	1.78	1.78	-
Community Center Assistant	-	-	-	2.28
Volunteer Coordinator	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Authorized FTE	20.76	22.01	24.02	24.52
Total Authorized FTE	<u>60.82</u>	<u>62.07</u>	<u>64.65</u>	<u>68.39</u>



Pay Plan - Effective 7/1/2022

Exempt Positions

<u>Position Title</u>	<u>Minimum</u>	<u>Maximum</u>
Deputy Town Manager/Administrative Services Director	\$ 130,586	\$ 186,738
Deputy Town Manager/Community Services Director	130,586	186,738
Chief Financial Officer	130,586	186,738
Public Works Director	122,046	174,526
Development Services Director	122,046	174,526
Town Clerk	114,062	163,109
Economic Development Director	114,062	163,109
Chief Technology Administrator	108,515	155,176
Town Engineer	106,963	152,957
Community Relations Director	106,963	152,957
Assistant Town Engineer	90,923	130,020
Court Administrator	89,324	127,733
Chief Building Official/Plans Examiner	79,017	112,994
Recreation Manager	78,057	111,622
Parks Superintendent	78,057	111,622
Community Center Manager	78,057	111,622
Senior Accountant	78,057	111,622
Procurement Administrator	78,057	111,622
Streets Superintendent	77,359	110,623
Senior Planner	77,042	110,170
Facilities Supervisor	67,395	96,375
Senior Recreation Program Coordinator	65,532	93,711
Events and Operations Supervisor	65,532	93,711
Executive Assistant to Town Manager/Council	64,813	92,683
Civil Plans Examiner	64,648	92,447
Management Analyst	64,648	92,447
Accountant	59,826	85,551
Court Operations Coordinator	59,826	85,551
Community Center Program Coordinator	59,826	85,551
Operations Coordinator - Community Center	59,826	85,551
Recreation Program Coordinator	59,826	85,551
Senior Code Enforcement Officer	59,826	85,551
Volunteer Coordinator	59,826	85,551

Non-Exempt Positions

<u>Position Title</u>	<u>Minimum</u>	<u>Maximum</u>
Senior Building Inspector	\$32.01	\$45.77



Information Technology Support Specialist	31.29	44.74
GIS Technician/CAD Operator	30.54	43.67
Civil Engineer Inspector	28.01	40.05
Benefits and Payroll Specialist	26.28	37.58
Executive Assistant	24.89	35.59
Code Enforcement Officer	24.89	35.59
Senior Maintenance Technician	24.28	34.72
Senior Facilities Maintenance Technician	24.28	34.72
Park Operations Lead	24.28	34.72
Facilities Maintenance Technician	22.46	32.12
Building Permit Technician	21.87	31.27
Senior Court Clerk	21.31	30.47
Street Maintenance Technician	21.31	30.47
Court Clerk	20.36	29.11
Financial Services Technician	20.36	29.11
Groundskeeper II	20.36	29.11
Customer Service Representative II	19.72	28.20
Community Center Assistant	19.28	27.57
Lead Park Attendant	19.28	27.57
Lead Operations Support Worker	19.28	27.57
Customer Service Representative I	17.57	25.13
Operations Support Worker	17.16	24.54
Park Attendant	17.16	24.54
Custodian	15.86	22.68

Budget Resolution

RESOLUTION 2022-19

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, 2022, AND ENDING JUNE 30, 2023

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 3, 2022, 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 3, 2022, 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 7, 2022, 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, 2022, and ending June 30, 2023.

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.



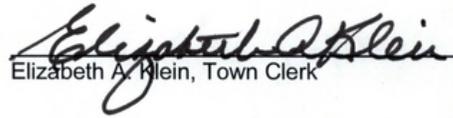
PASSED AND ADOPTED by the Mayor and Council of the Town of Fountain Hills, Arizona,
June 7, 2022.

FOR THE TOWN OF FOUNTAIN HILLS:



Ginny Dickey, Mayor

ATTESTED TO:



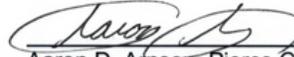
Elizabeth A. Klein, Town Clerk

REVIEWED BY:



Grady E. Miller, Town Manager

APPROVED AS TO FORM:



Aaron D. Amson, Pierce Coleman PLLC
Town Attorney

The full text of Resolution 2022-19 can be accessed by clicking [here](#).

Acronyms

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



APPENDIX



PUBLIC WORKS REQUESTS



This requests information is generated from , Adopted Version.

Brantley Detention Basin

Overview

Submitted By	Justin Weldy, Public Works Director
Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2020
Est. Completion Date	06/30/2024
Department	Public Works
Type	Capital Improvement
Project Number	D6059

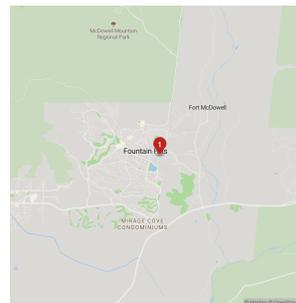
Description

New Storm Water Detention Basin.

Details

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

Location



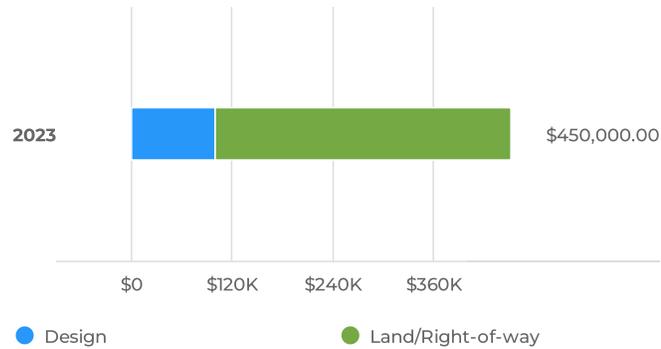
Benefit to Community

This project will collect and temporarily store storm water runoff to minimize downstream flooding on neighborhood streets.

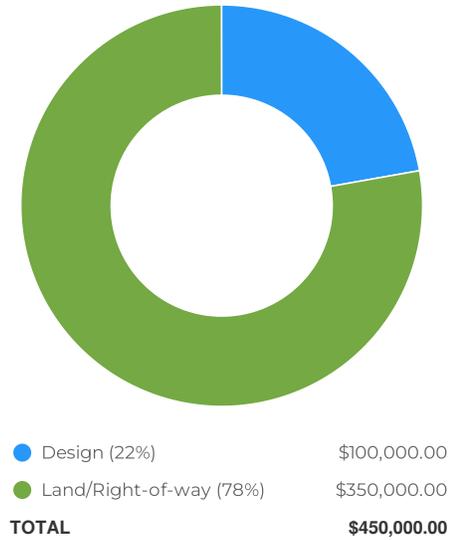
Capital Cost

Total To Date	FY2023 Budget	Total Budget (all years)	Project Total
\$5,000	\$450,000	\$450K	\$455K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

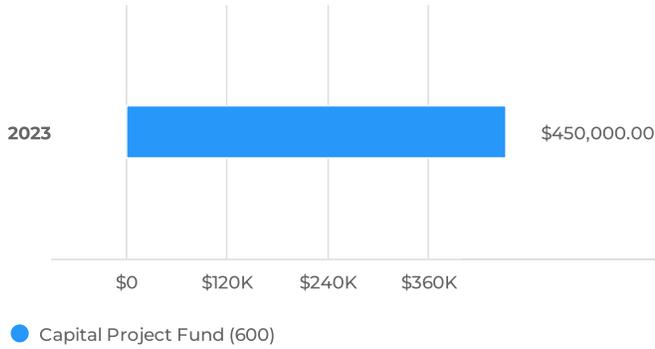


Capital Cost Breakdown			
Capital Cost	To Date	FY2023	Total
Design		\$100,000	\$100,000
Engineering	\$5,000		\$5,000
Land/Right-of-way		\$350,000	\$350,000
Total	\$5,000	\$450,000	\$455,000

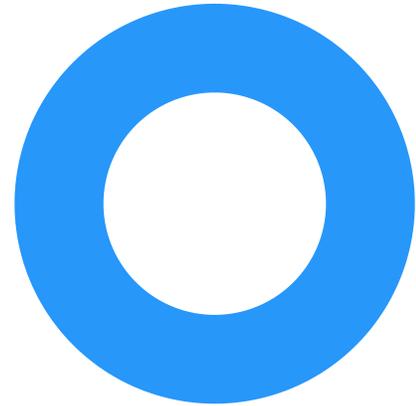
Funding Sources

FY2023 Budget **\$450,000** Total Budget (all years) **\$450K** Project Total **\$450K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



● Capital Project Fund (600) (100%) \$450,000.00
TOTAL \$450,000.00

Funding Sources Breakdown

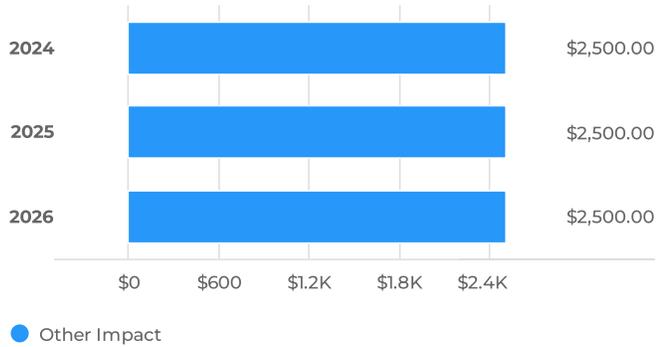
Funding Sources	FY2023	Total
Capital Project Fund (600)	\$450,000	\$450,000
Total	\$450,000	\$450,000

Operational Costs

Total Budget (all years)
\$7.5K

Project Total
\$7.5K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026	Total
Other Impact	\$2,500	\$2,500	\$2,500	\$7,500
Total	\$2,500	\$2,500	\$2,500	\$7,500

This requests information is generated from , Adopted Version.

Community Center Renovations Phase II

Overview

Submitted By	David Pock
Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2024
Department	Public Works
Type	Capital Improvement
Project Number	F4037

Description

This phase of the Community Center Renovation will address issues discovered during Phase I of the project. During the initial phase of renovations, a drainage issue was discovered at the exterior walls and doors of the building. This phase of the project will address these drainage issues, and the exterior wall bases will be modified to change the direction of water flow, to drain away from the building. Work will also include the replacement of an interior wall and replace it with a collapsible wall, to add flexibility for Town programs. The Council-adopted Community Services Strategic Plan identifies the need to enhance facility utilization to promote a sense of community.

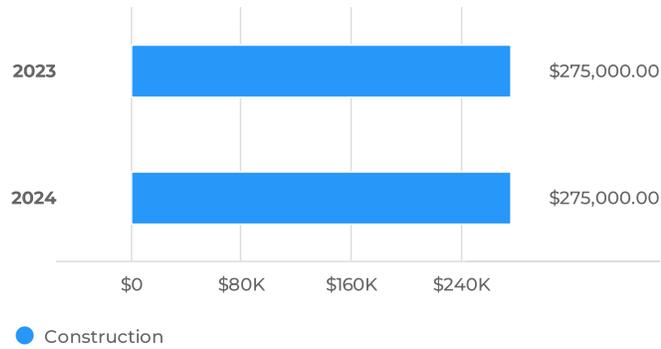
Details

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

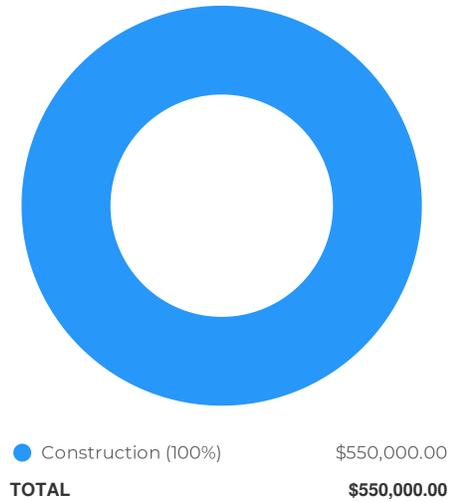
Capital Cost

FY2023 Budget **\$275,000** Total Budget (all years) **\$550K** Project Total **\$550K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

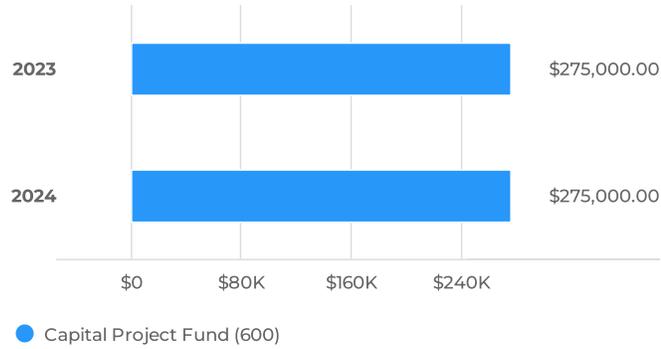


Capital Cost Breakdown			
Capital Cost	FY2023	FY2024	Total
Construction	\$275,000	\$275,000	\$550,000
Total	\$275,000	\$275,000	\$550,000

Funding Sources

FY2023 Budget **\$275,000** Total Budget (all years) **\$550K** Project Total **\$550K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown			
Funding Sources	FY2023	FY2024	Total
Capital Project Fund (600)	\$275,000	\$275,000	\$550,000
Total	\$275,000	\$275,000	\$550,000

This requests information is generated from , Adopted Version.

Fountain Hills Area Drainage Master Planning and Design

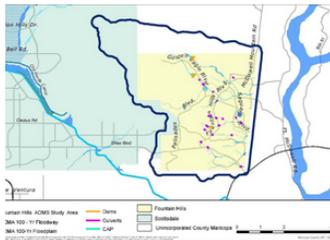
Overview

Submitted By	David Pock
Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2024
Department	Public Works
Type	Capital Improvement
Project Number	D6061

Description

The Flood Control District of Maricopa County has initiated an Area Drainage Master Study/Plan (ADMS/P) for the Town of Fountain Hills. The firm of Black and Veatch was selected to complete the master plan. This project is currently underway, with the first step in the process being data collection, field reconnaissance and base model development. Town staff is coordinating with Black and Veatch to provide the necessary data for this process. Following the development of the FLO-2D base model, which will include walls, levees, dams, washes and all hydraulic structures, the Town's drainage systems will be analyzed during 100-year and 500-year storm events, including sediment transport analysis. The study will identify flooding and high-hazard areas town-wide that need to be addressed. Once projects are identified, the Town anticipates applying for grant funding for design and construction, and these funds will be used as match funds towards these future projects.

Images



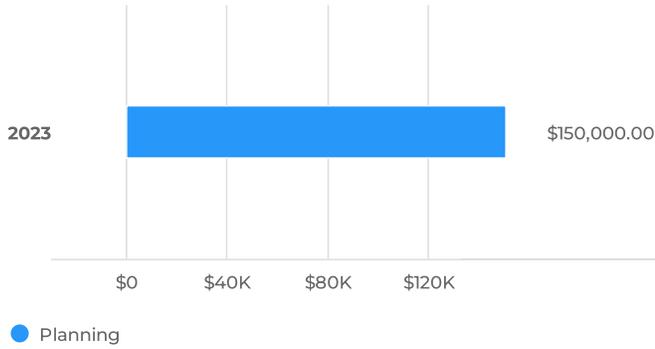
Details

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

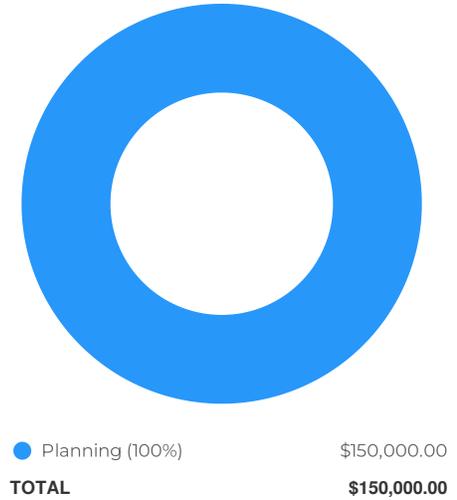
Capital Cost

FY2023 Budget **\$150,000** Total Budget (all years) **\$150K** Project Total **\$150K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

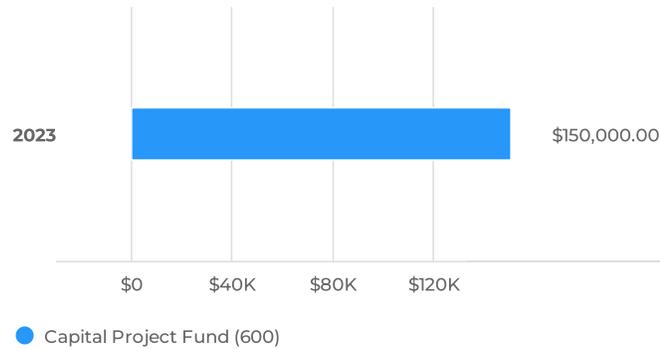


Capital Cost Breakdown		
Capital Cost	FY2023	Total
Planning	\$150,000	\$150,000
Total	\$150,000	\$150,000

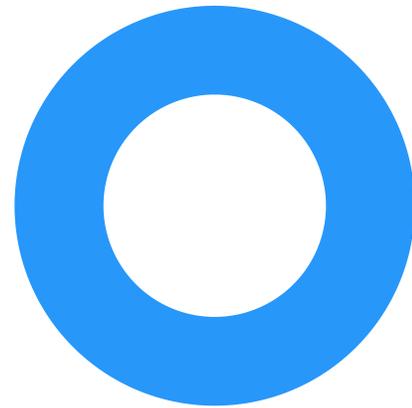
Funding Sources

FY2023 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	FY2023	Total
Capital Project Fund (600)	\$150,000	\$150,000
Total	\$150,000	\$150,000

This requests information is generated from , Adopted Version.

Golden Eagle Impoundment Area Improvements

Overview

Submitted By	Justin Weldy, Public Works Director
Request Owner	Justin Weldy, Public Works Director
Est. Start Date	09/13/2018
Est. Completion Date	06/30/2026
Department	Public Works
Type	Capital Improvement
Project Number	D6057

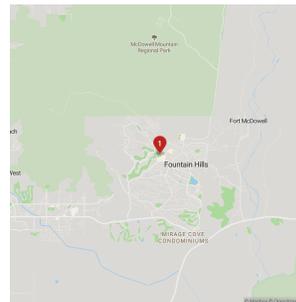
Description

Drainage channel improvements. Modify trash racks on Golden Eagle dam inlets. Construct floodwalls, sediment drop basins, grouted riprap, irrigation & electrical relocation, walking path reconstruction and retaining wall construction.

Details

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

Location



Supplemental Attachments

 [Scope and fee\(/resource/cleargov-prod/projects/documents/4deb1a42e11cbf9f4209.pdf\)](/resource/cleargov-prod/projects/documents/4deb1a42e11cbf9f4209.pdf)

Benefit to Community

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 ect) and requires major modifications to the drainage courses.

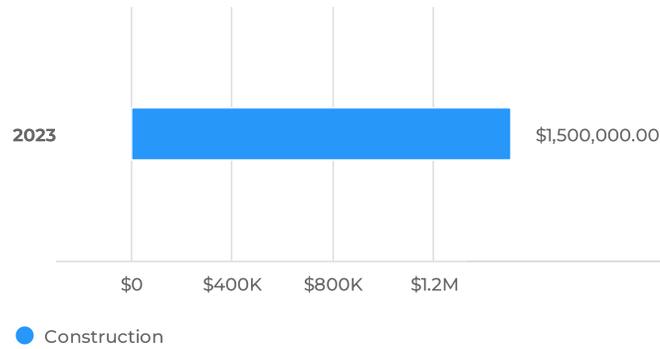
Capital Cost

FY2023 Budget
\$1,500,000

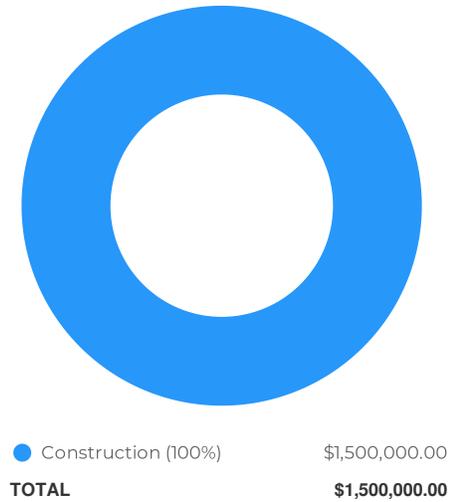
Total Budget (all years)
\$1.5M

Project Total
\$1.5M

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

Capital Cost	FY2023	Total
Construction	\$1,500,000	\$1,500,000
Total	\$1,500,000	\$1,500,000

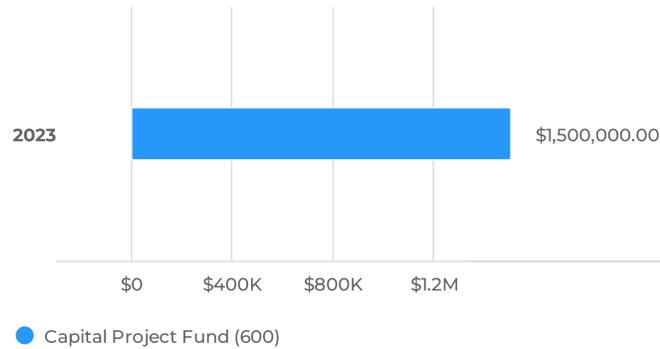
Funding Sources

FY2023 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)



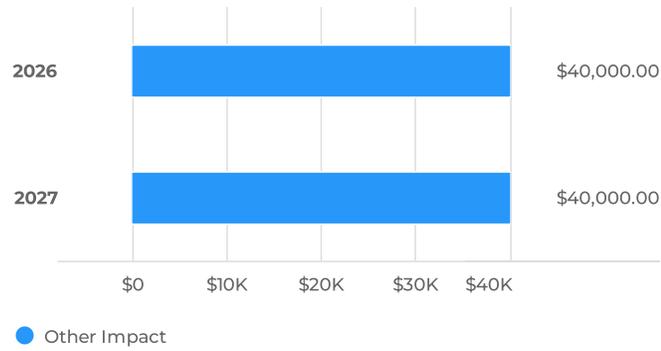
Funding Sources Breakdown		
Funding Sources	FY2023	Total
Capital Project Fund (600)	\$1,500,000	\$1,500,000
Total	\$1,500,000	\$1,500,000

Operational Costs

Total Budget (all years)
\$80K

Project Total
\$80K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	FY2026	FY2027	Total
Other Impact	\$40,000	\$40,000	\$80,000
Total	\$40,000	\$40,000	\$80,000

This requests information is generated from , Adopted Version.

Miscellaneous Drainage Improvements

Overview

Submitted By	Justin Weldy, Public Works Director
Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2027
Department	Public Works
Type	Capital Improvement
Project Number	D6047

Description

This project will provide for the construction of new drainage facilities, major repairs, or the extension of existing facilities at locations of future road widening projects so that excess excavated materials may be put in place when available.

Images



Details

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

Benefit to Community

The Town has worked successfully with municipal, private and utility construction contractors in the past to place excess excavation materials at locations where future Town road widening projects will require fill material. This work is done at no cost to the Town and will save on the costs to fill and compact these areas in the future. The locations where the excess materials can be placed are now limited without constructing or extending drainage culverts. Re-vegetation is also required in the areas where fill materials are placed to help with erosion and aesthetics.

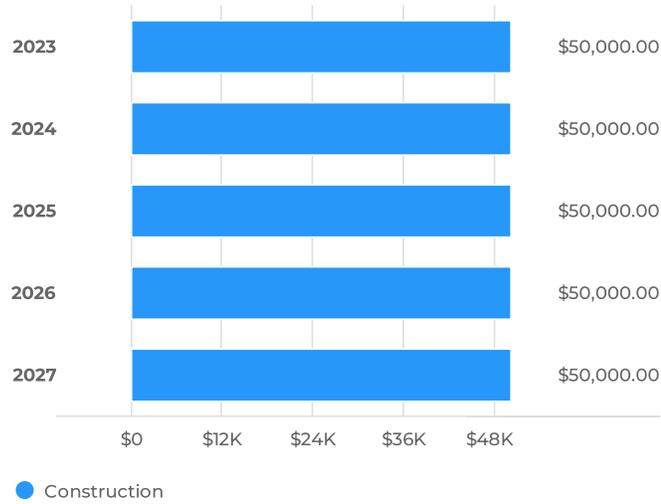
Capital Cost

FY2023 Budget
\$50,000

Total Budget (all years)
\$250K

Project Total
\$250K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

Capital Cost	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Construction	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

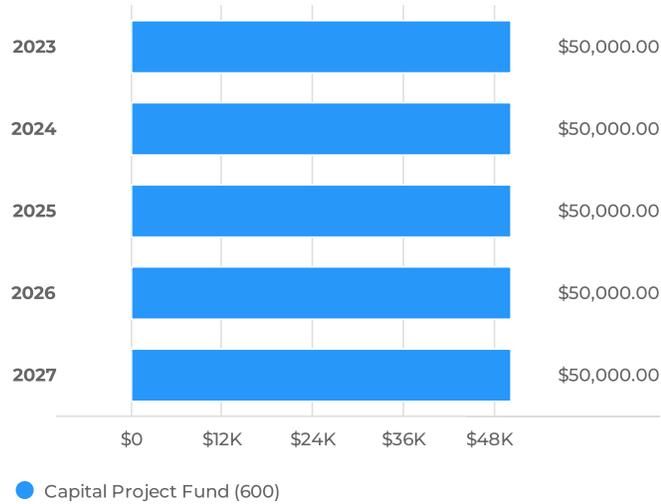
Funding Sources

FY2023 Budget
\$50,000

Total Budget (all years)
\$250K

Project Total
\$250K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Capital Project Fund (600)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

This requests information is generated from , Adopted Version.

Palisades & La Montana Intersection Improvements

Overview

Submitted By	Justin Weldy, Public Works Director
Request Owner	David Janover, Town Engineer
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2027
Department	Public Works
Type	Capital Improvement
Project Number	S6074

Description

An Intersection Analysis will need to be completed at this location. The intersection is currently stop controlled on all four approaches, east and west bound Palisades and north and south bound La Montana.

This project will include the design and construction of intersection improvements to enhance safety for vehicles, pedestrians and bicyclists. The analysis will determine the nature of the improvements, which may include either a traffic signal or roundabout, It is anticipated that this project will qualify for Federal grant funding through the 2021 Infrastructure Bill.

Details

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

Location



Benefit to Community

Numerous crashes have occurred at this intersection, and this project will implement the recommended solution from the Intersection Traffic Analysis to improve overall safety at this location.

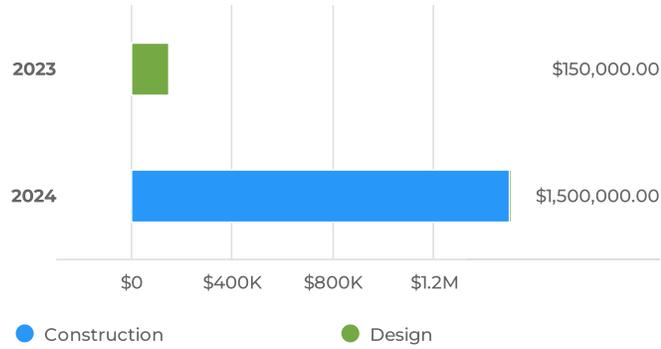
Capital Cost

FY2023 Budget
\$150,000

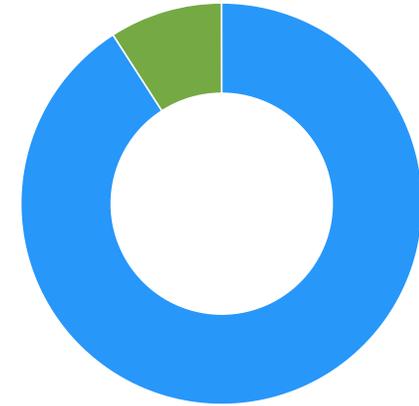
Total Budget (all years)
\$1.65M

Project Total
\$1.65M

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Construction (91%)	\$1,500,000.00
Design (9%)	\$150,000.00
TOTAL	\$1,650,000.00

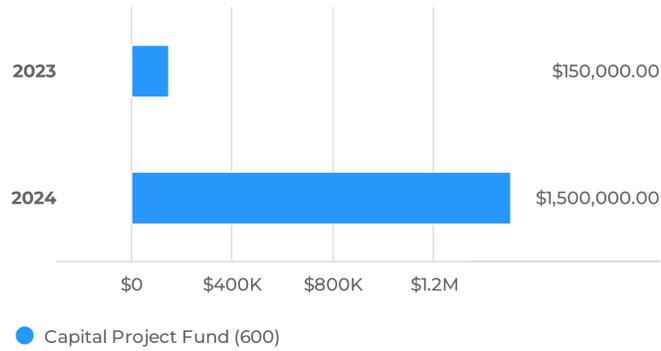
Capital Cost Breakdown

Capital Cost	FY2023	FY2024	Total
Design	\$150,000		\$150,000
Construction		\$1,500,000	\$1,500,000
Total	\$150,000	\$1,500,000	\$1,650,000

Funding Sources

FY2023 Budget **\$150,000** Total Budget (all years) **\$1.65M** Project Total **\$1.65M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



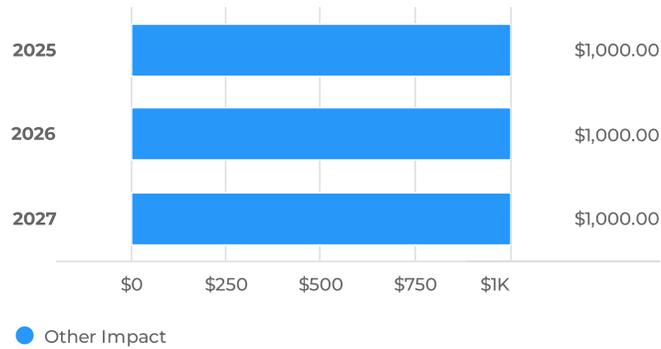
Funding Sources Breakdown			
Funding Sources	FY2023	FY2024	Total
Capital Project Fund (600)	\$150,000	\$1,500,000	\$1,650,000
Total	\$150,000	\$1,500,000	\$1,650,000

Operational Costs

Total Budget (all years)
\$3K

Project Total
\$3K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	FY2025	FY2026	FY2027	Total
Other Impact	\$1,000	\$1,000	\$1,000	\$3,000
Total	\$1,000	\$1,000	\$1,000	\$3,000

This requests information is generated from , Adopted Version.

Pedestrian Access & Lake Overlook

Overview

Submitted By	Justin Weldy, Public Works Director
Request Owner	David Janover, Town Engineer
Est. Start Date	02/01/2022
Est. Completion Date	06/30/2023
Department	Public Works
Type	Capital Improvement
Project Number	P3026

Description

Construct a Pedestrian Access overlook area on the west side of Fountain Park across from Avenue of the Fountains.

Details

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

Location



Benefit to Community

This project will construct an overlook area to provide further opportunities to view and enjoy Fountain Park, helping to facilitate a further connection between the Avenue of the Fountains and Fountain Park. It will provide users of all abilities with a more direct route to the lake perimeter path from the Avenue, providing a connection into the park.

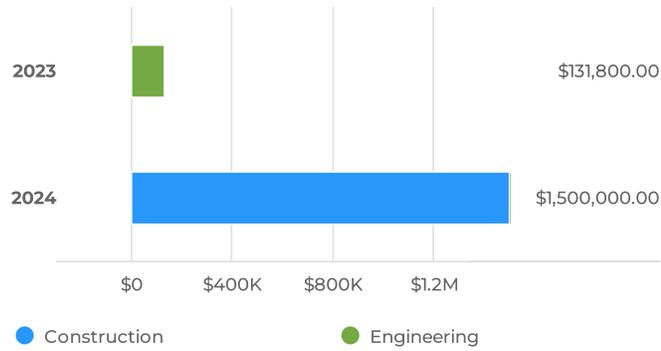
Capital Cost

FY2023 Budget
\$131,800

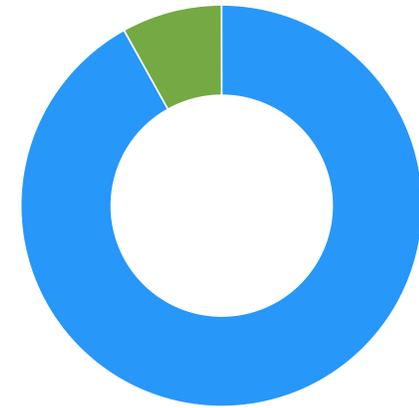
Total Budget (all years)
\$1.632M

Project Total
\$1.632M

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Construction (92%)	\$1,500,000.00
Engineering (8%)	\$131,800.00
TOTAL	\$1,631,800.00

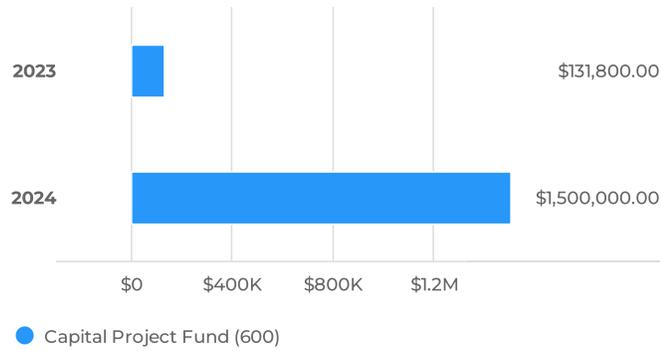
Capital Cost Breakdown

Capital Cost	FY2023	FY2024	Total
Engineering	\$131,800		\$131,800
Construction		\$1,500,000	\$1,500,000
Total	\$131,800	\$1,500,000	\$1,631,800

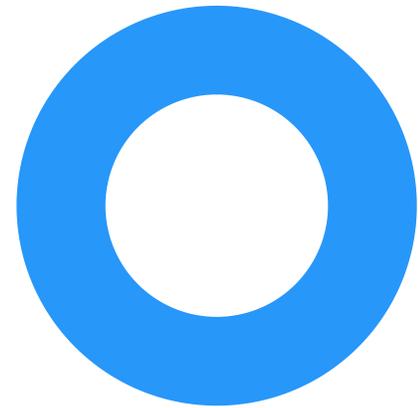
Funding Sources

FY2023 Budget **\$131,800** Total Budget (all years) **\$1.632M** Project Total **\$1.632M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



● Capital Project Fund (600) (100%) \$1,631,800.00
TOTAL \$1,631,800.00

Funding Sources Breakdown			
Funding Sources	FY2023	FY2024	Total
Capital Project Fund (600)	\$131,800	\$1,500,000	\$1,631,800
Total	\$131,800	\$1,500,000	\$1,631,800

This requests information is generated from , Adopted Version.

Phase II Panorama Drive Storm Drain Improvements

Overview

Submitted By	Justin Weldy, Public Works Director
Request Owner	Justin Weldy, Public Works Director
Est. Start Date	01/01/2020
Est. Completion Date	06/30/2023
Department	Public Works
Type	Capital Improvement
Project Number	D6058

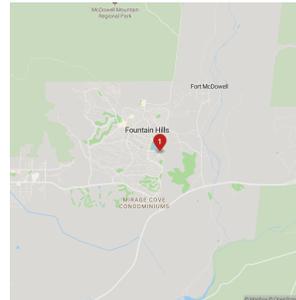
Description

Engineering Design and construction for drainage improvements to the lower segment of Panorama Wash. The Panorama Drain outfalls near El Lago Blvd into Panorama Wash, which converges with Colony Wash and has created ponding issues for several years.

Details

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

Location



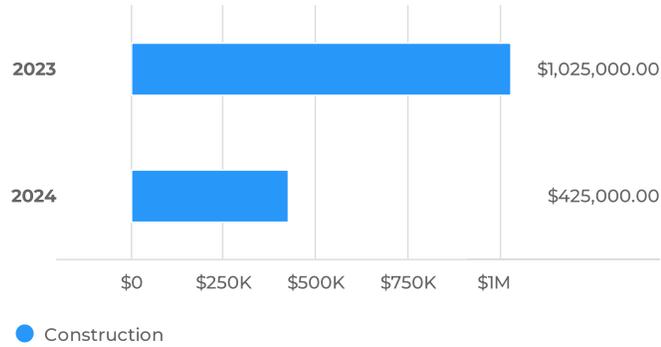
Benefit to Community

The lower segment of the Panorama wash has had standing stagnate water issues for many years resulting in insect and foul odor complaints. To minimize the negative effects of this the Town installed and maintains a pump back system in this area. However, there is an area between the outfall and the pump that continues to be problematic.

Capital Cost

FY2023 Budget **\$1,025,000** Total Budget (all years) **\$1.45M** Project Total **\$1.45M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

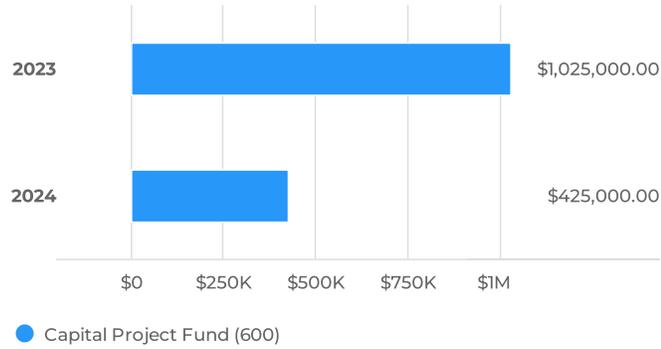


Capital Cost Breakdown			
Capital Cost	FY2023	FY2024	Total
Construction	\$1,025,000	\$425,000	\$1,450,000
Total	\$1,025,000	\$425,000	\$1,450,000

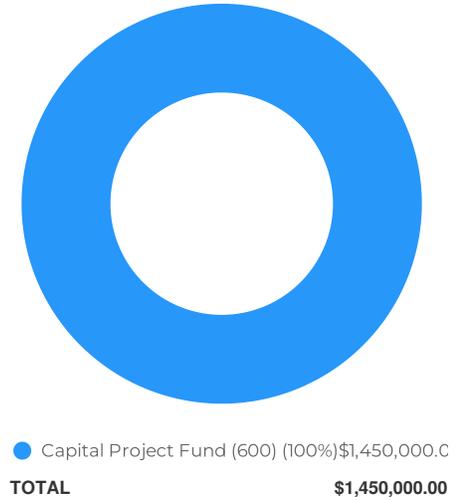
Funding Sources

FY2023 Budget **\$1,025,000** Total Budget (all years) **\$1.45M** Project Total **\$1.45M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

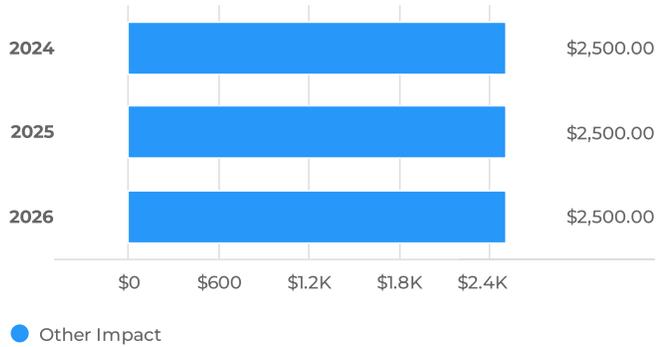
Funding Sources	FY2023	FY2024	Total
Capital Project Fund (600)	\$1,025,000	\$425,000	\$1,450,000
Total	\$1,025,000	\$425,000	\$1,450,000

Operational Costs

Total Budget (all years)
\$7.5K

Project Total
\$7.5K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026	Total
Other Impact	\$2,500	\$2,500	\$2,500	\$7,500
Total	\$2,500	\$2,500	\$2,500	\$7,500

This requests information is generated from , Adopted Version.

Saguaro & La Montana Intersection Improvements

Overview

Submitted By	Justin Weldy, Public Works Director
Request Owner	David Janover, Town Engineer
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2027
Department	Public Works
Type	Capital Improvement
Project Number	S6070

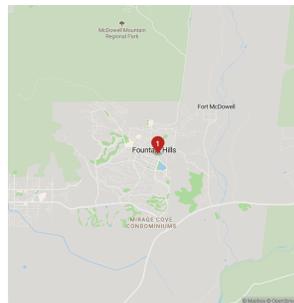
Description

An Intersection Analysis is currently underway for Saguaro Blvd and La Montana Blvd. The intersection is currently stop controlled on the La Montana Blvd approaches. This project will include the design and construction of intersection improvements to enhance safety for vehicles, pedestrians and bicyclists. The analysis will determine the nature of the improvements, which may include either a traffic signal or roundabout. It is anticipated that this project will qualify for Federal grant funding through the 2021 Infrastructure Bill.

Details

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

Location



Benefit to Community

Numerous crashes have occurred at this intersection, and this project will implement the recommended solution from the Intersection Traffic Analysis to improve overall safety at this location.

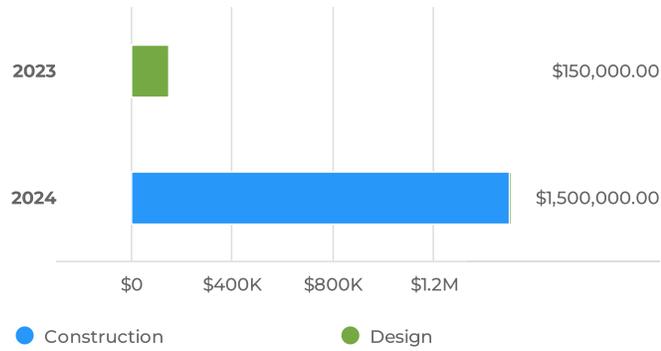
Capital Cost

FY2023 Budget
\$150,000

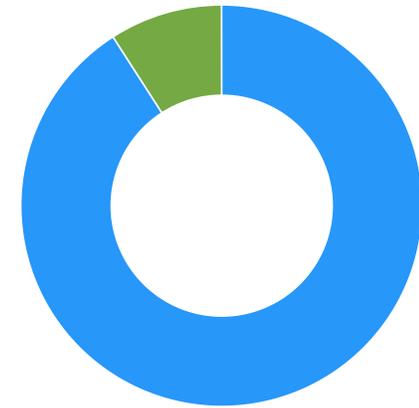
Total Budget (all years)
\$1.65M

Project Total
\$1.65M

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Construction (91%)	\$1,500,000.00
Design (9%)	\$150,000.00
TOTAL	\$1,650,000.00

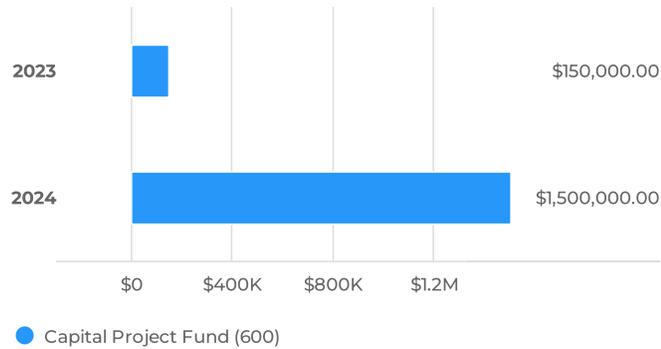
Capital Cost Breakdown

Capital Cost	FY2023	FY2024	Total
Design	\$150,000		\$150,000
Construction		\$1,500,000	\$1,500,000
Total	\$150,000	\$1,500,000	\$1,650,000

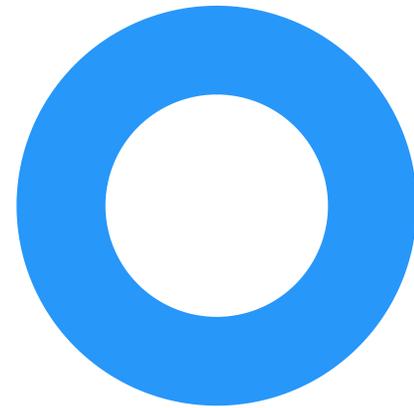
Funding Sources

FY2023 Budget **\$150,000** Total Budget (all years) **\$1.65M** Project Total **\$1.65M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



● Capital Project Fund (600) (100%) \$1,650,000.00
TOTAL **\$1,650,000.00**

Funding Sources Breakdown

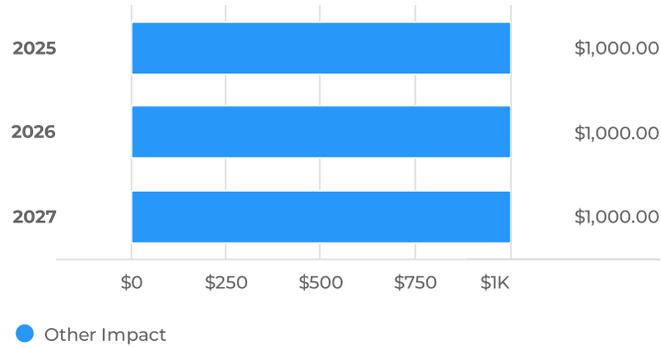
Funding Sources	FY2023	FY2024	Total
Capital Project Fund (600)	\$150,000	\$1,500,000	\$1,650,000
Total	\$150,000	\$1,500,000	\$1,650,000

Operational Costs

Total Budget (all years)
\$3K

Project Total
\$3K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	FY2025	FY2026	FY2027	Total
Other Impact	\$1,000	\$1,000	\$1,000	\$3,000
Total	\$1,000	\$1,000	\$1,000	\$3,000

This requests information is generated from , Adopted Version.

Saguaro and Avenue of the Fountains Roundabout

Overview

Submitted By	Justin Weldy, Public Works Director
Request Owner	David Janover, Town Engineer
Est. Start Date	02/01/2022
Est. Completion Date	06/30/2023
Department	Public Works
Type	Capital Improvement
Project Number	S6069

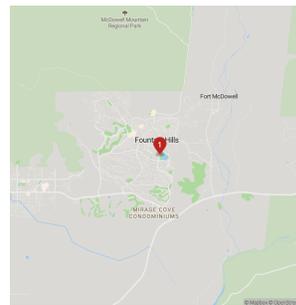
Description

Construct a Roundabout to improve Traffic/pedestrian Safety.

Details

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

Location



Benefit to Community

Traffic, bike, and pedestrian movements at the Saguaro and Avenue of the Fountains intersection have been identified as a Council priority. This project will improve intersection traffic operations by constructing a Roundabout.

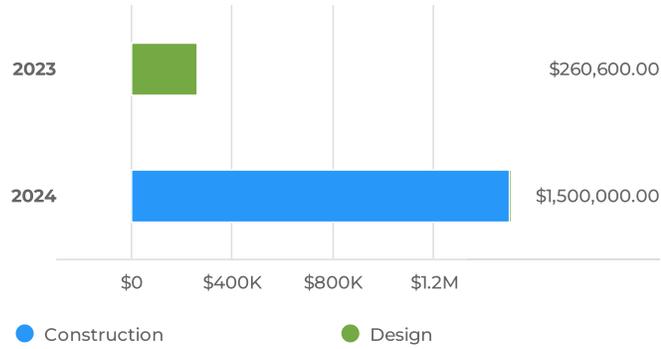
Capital Cost

FY2023 Budget
\$260,600

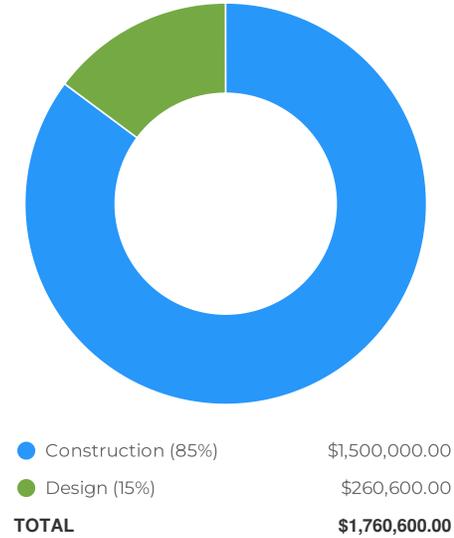
Total Budget (all years)
\$1.761M

Project Total
\$1.761M

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

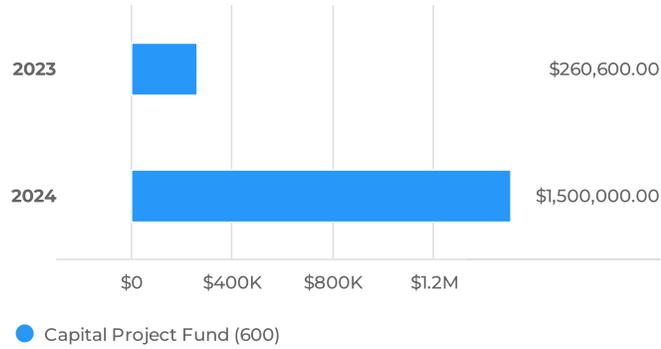


Capital Cost Breakdown			
Capital Cost	FY2023	FY2024	Total
Design	\$260,600		\$260,600
Construction		\$1,500,000	\$1,500,000
Total	\$260,600	\$1,500,000	\$1,760,600

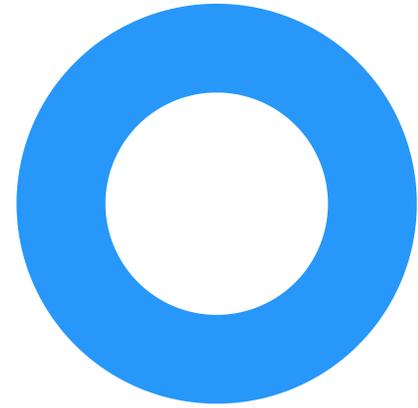
Funding Sources

FY2023 Budget **\$260,600** Total Budget (all years) **\$1.761M** Project Total **\$1.761M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



● Capital Project Fund (600) (100%) \$1,760,600.0
TOTAL \$1,760,600.00

Funding Sources Breakdown

Funding Sources	FY2023	FY2024	Total
Capital Project Fund (600)	\$260,600	\$1,500,000	\$1,760,600
Total	\$260,600	\$1,500,000	\$1,760,600

This requests information is generated from , Adopted Version.

Shea Boulevard Widening - Palisades Boulevard to Technology Drive

Overview

Submitted By	Justin Weldy, Public Works Director
Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2019
Est. Completion Date	06/01/2023
Department	Public Works
Type	Capital Improvement
Project Number	S6058

Description

Roadway Design. This segment will complete west bound Shea, Palisades to Fountain Hills Blvd. The ultimate buildout when completed will widen Shea Boulevard to six lanes

Details

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

Location



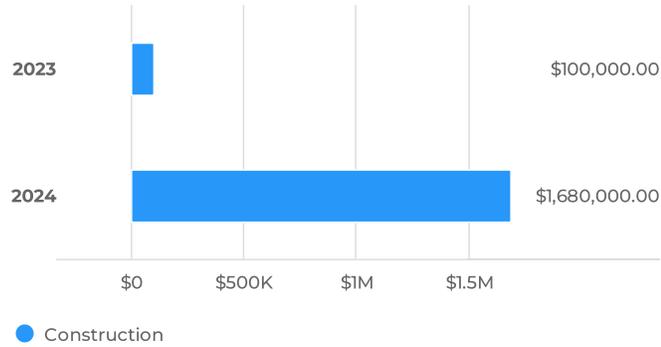
Benefit to Community

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. The design of this segment will complete west bound Shea, Palisades to Fountain Hills Blvd.

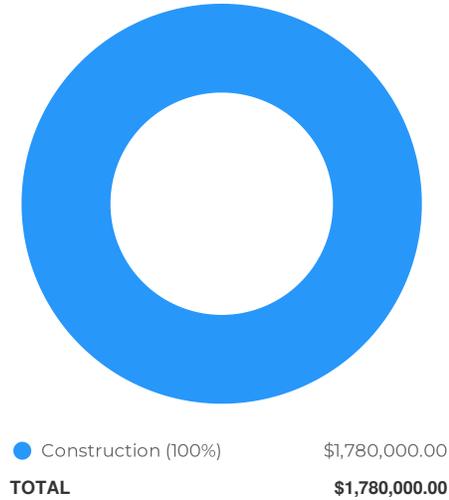
Capital Cost

FY2023 Budget **\$100,000** Total Budget (all years) **\$1.78M** Project Total **\$1.78M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

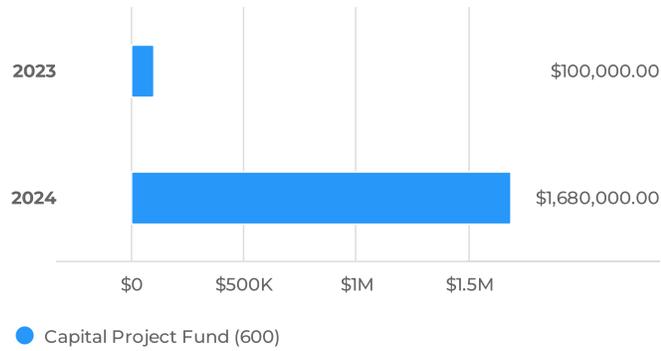


Capital Cost Breakdown			
Capital Cost	FY2023	FY2024	Total
Construction	\$100,000	\$1,680,000	\$1,780,000
Total	\$100,000	\$1,680,000	\$1,780,000

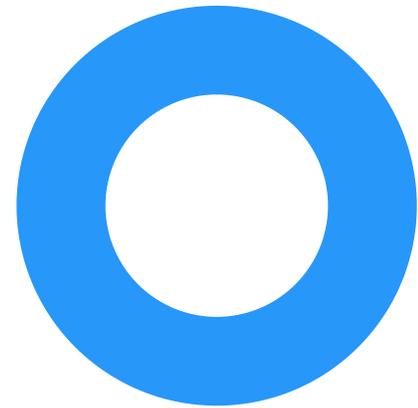
Funding Sources

FY2023 Budget **\$100,000** Total Budget (all years) **\$1.78M** Project Total **\$1.78M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



● Capital Project Fund (600) (100%) \$1,780,000.00
TOTAL \$1,780,000.00

Funding Sources Breakdown			
Funding Sources	FY2023	FY2024	Total
Capital Project Fund (600)	\$100,000	\$1,680,000	\$1,780,000
Total	\$100,000	\$1,680,000	\$1,780,000

This requests information is generated from , Adopted Version.

Sidewalk Infill and Design

Overview

Submitted By	Justin Weldy, Public Works Director
Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2027
Department	Public Works
Type	Capital Improvement
Project Number	S6061

Description

This project will provide for the design and construction of infill sidewalk where gaps currently exist throughout the Town. Where necessary, design and construction elements will also include utility coordination and relocation, ADA-compliant ramps and retaining walls,

Details

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

Benefit to Community

This project will provide sidewalk where gaps currently exist. The sidewalks will provide connectivity to improve the walkability in the Town and will support the Town's Active Transportation Plan and the 2021 Strategic Plan for creating a walkable community.



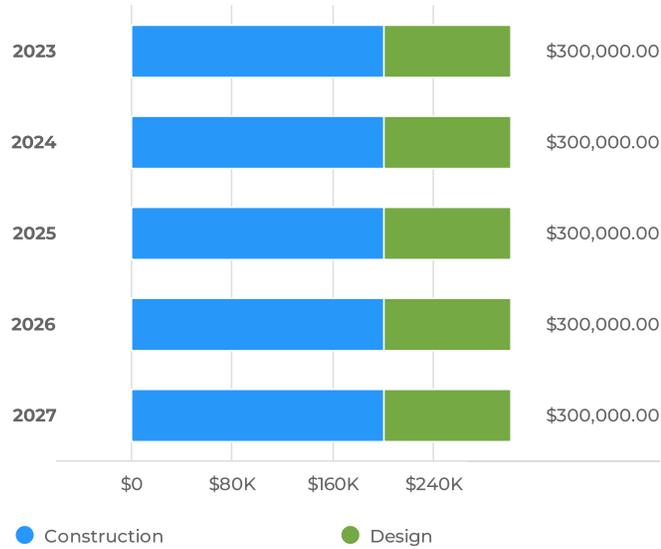
Capital Cost

FY2023 Budget
\$300,000

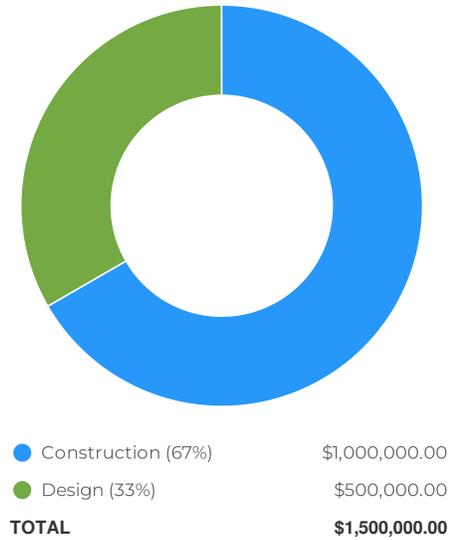
Total Budget (all years)
\$1.5M

Project Total
\$1.5M

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

Capital Cost	FY2023	FY2024	FY2025	FY2026	FY2027	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
Total	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000

Funding Sources

FY2023 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	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Capital Project Fund (600)	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
Total	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000

This requests information is generated from , Adopted Version.

Town Wide Storm Water Infrastructure Rehabilitation

Overview

Submitted By	Justin Weldy, Public Works Director
Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2020
Est. Completion Date	06/30/2027
Department	Public Works
Type	Capital Improvement
Project Number	D6060

Description

Town wide stormwater Infrastructure Maintenance and repair.

Details

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

Benefit to Community

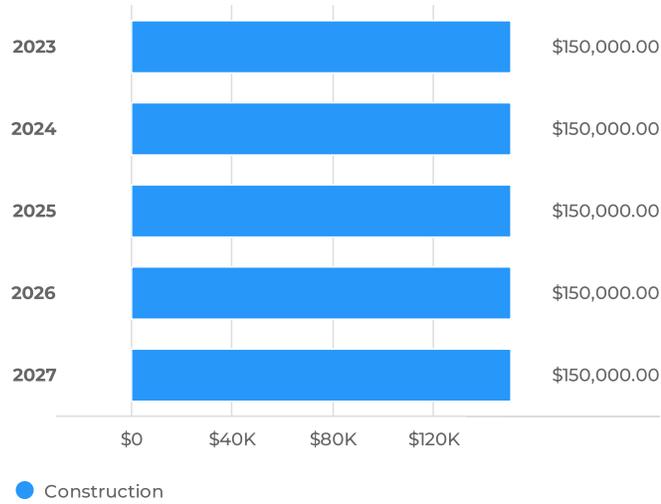
The Town is responsible for the maintenance and repair of a large number of drainage structures including, pipe culverts (corrugated metal and concrete pipe), catch basins, drop inlets and curb openings at drainage parcels. This Project will provide maintenance and repairs to the Town's drainage structures. 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.



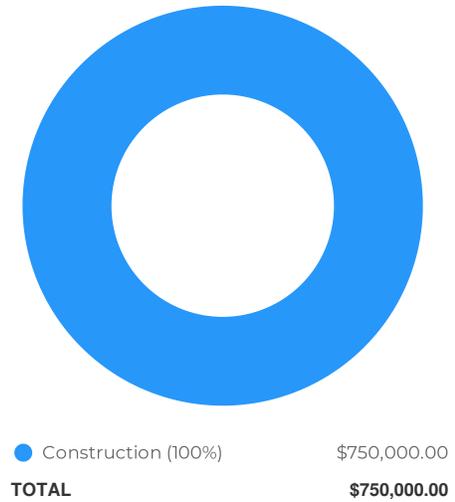
Capital Cost

Total To Date **\$150,000**
 FY2023 Budget **\$150,000**
 Total Budget (all years) **\$750K**
 Project Total **\$900K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

Capital Cost	To Date	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Construction	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$900,000
Total	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$900,000

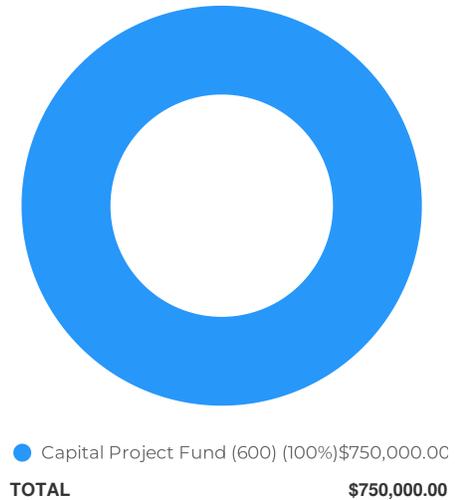
Funding Sources

FY2023 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	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Capital Project Fund (600)	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
Total	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000

This requests information is generated from , Adopted Version.

Video Surveillance Cameras

Overview

Submitted By	Justin Weldy, Public Works Director
Request Owner	David Janover, Town Engineer
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2027
Department	Public Works
Type	Capital Improvement
Project Number	F4040

Description

Purchase and installation of video surveillance cameras at various Town parks.

Details

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

Benefit to Community

The Town has seen an increase in vandalism at Town Parks. Additional surveillance cameras may deter vandalism or provide video evidence should vandalism occur.



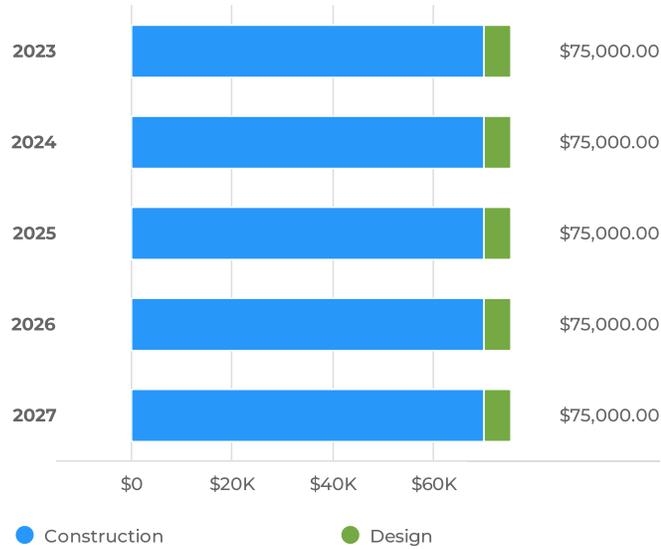
Capital Cost

FY2023 Budget
\$75,000

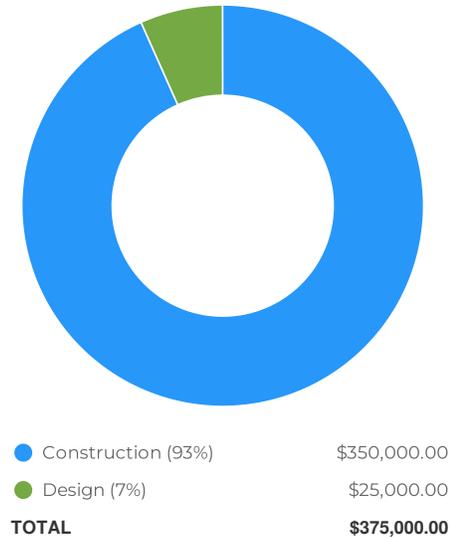
Total Budget (all years)
\$375K

Project Total
\$375K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

Capital Cost	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Design	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Construction	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$350,000
Total	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000

Funding Sources

FY2023 Budget
\$75,000

Total Budget (all years)
\$375K

Project Total
\$375K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Capital Project Fund (600)	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000
Total	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000

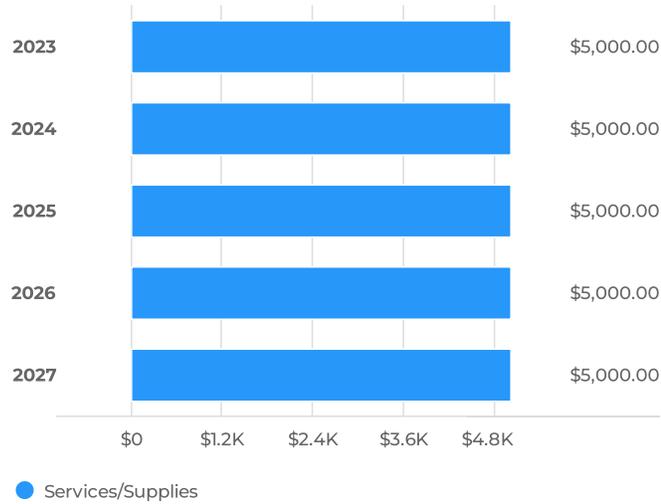
Operational Costs

FY2023 Budget
\$5,000

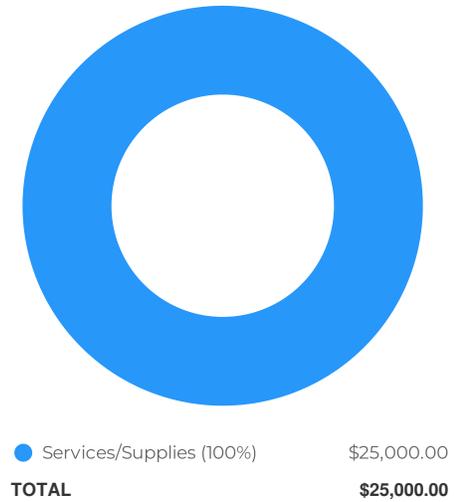
Total Budget (all years)
\$25K

Project Total
\$25K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Services/Supplies	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Total	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000

This requests information is generated from , Adopted Version.

Wayfinding Signs

Overview

Submitted By	Justin Weldy, Public Works Director
Request Owner	David Janover, Town Engineer
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2023
Department	Public Works
Type	Capital Improvement
Project Number	S6059

Description

Provide way-finding signs at strategic locations throughout the Town to help direct visitors to public amenities, parks, lodging and business areas.

Details

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

Benefit to Community

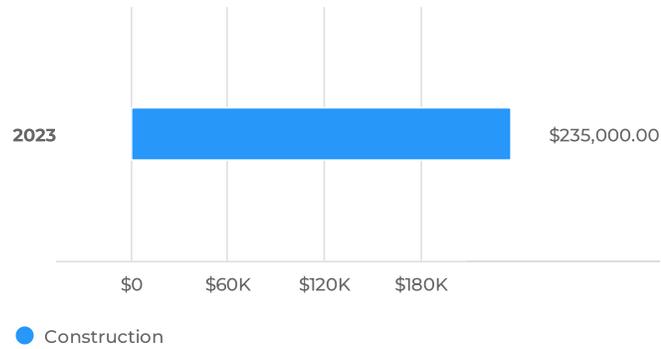
Wayfinding is a way for citizens and visitors to easily orient themselves in a geographic area while navigating from place to place. Wayfinding signage is often the first visual representation of our Small community a customer encounters. The signs should be eye-catching, easily serviceable, and easily editable as building occupants and uses change. Whether Town Hall campus, business district, or transit center, wayfinding signage is often the first thing visitors seek out when interacting with your built environment.



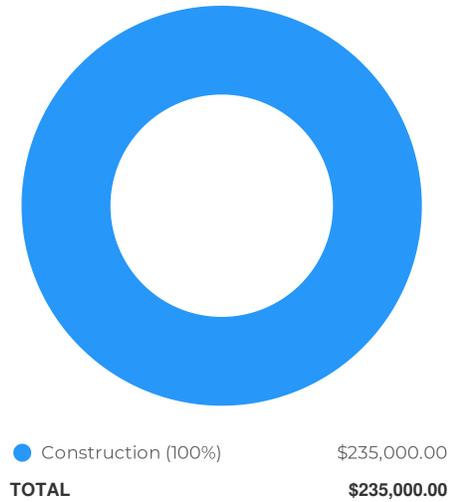
Capital Cost

Total To Date	FY2023 Budget	Total Budget (all years)	Project Total
\$15,000	\$235,000	\$235K	\$250K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

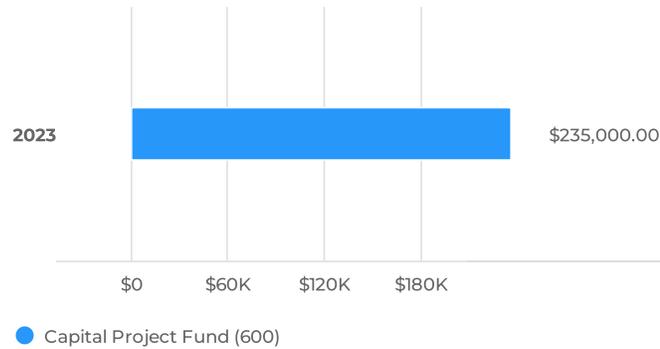


Capital Cost Breakdown			
Capital Cost	To Date	FY2023	Total
Construction	\$15,000	\$235,000	\$250,000
Total	\$15,000	\$235,000	\$250,000

Funding Sources

FY2023 Budget **\$235,000** Total Budget (all years) **\$235K** Project Total **\$235K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



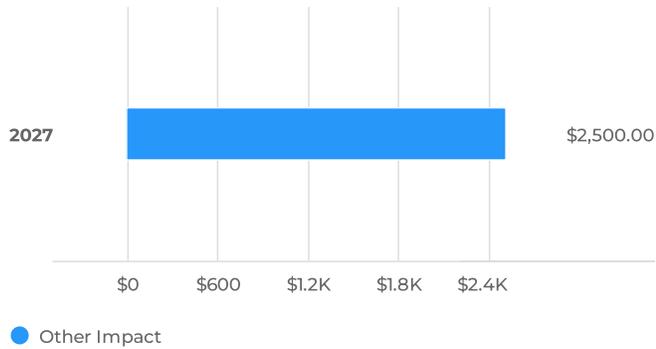
Funding Sources Breakdown		
Funding Sources	FY2023	Total
Capital Project Fund (600)	\$235,000	\$235,000
Total	\$235,000	\$235,000

Operational Costs

Total Budget (all years)
\$2.5K

Project Total
\$2.5K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	FY2027	Total
Other Impact	\$2,500	\$2,500
Total	\$2,500	\$2,500

COMMUNITY SERVICES REQUESTS



This requests information is generated from , Adopted Version.

CIP Centennial Pavilion

Overview

Submitted By	Rachael Goodwin, Community Services Director
Request Owner	Kevin Snipes, Parks Supervisor
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2023
Department	Community Services
Type	Capital Improvement
Project Number	P3053

Description

Centennial Circle Pavilion/ Pavilion improvements

The Centennial Circle is a large and under-utilized space. This CIP project is designed to make the new pavilion area become a programmable space that can be utilized by multiple departments to host many outdoor events as well as become a revenue generator. This requires moving some of the art pieces within the area, adding lighting, improving landscaping, and adding a large shade structure to make it a more welcoming area during the hot summer months. Existing monument signs recognizing Arizona's centennial, including the "5 C's" as well as art dedications will be renovated as well. Staff is requesting \$275,000.

Images



RENDERING - OVERHEAD



RENDERING - 3/4 VIEW



RENDERING - SIDE



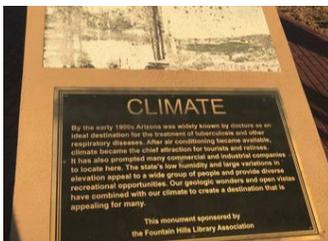
RENDERING - UNDERNEATH



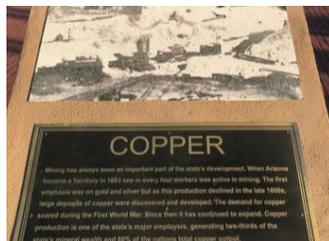
SUGGESTED SHADE COLORS



SHADE EXAMPLE - MARYVALE HS



5C SIGNS

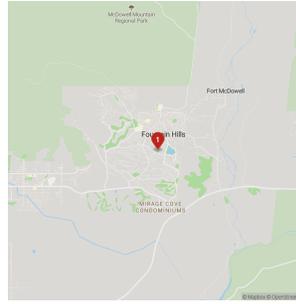


5C SIGNS

Details

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

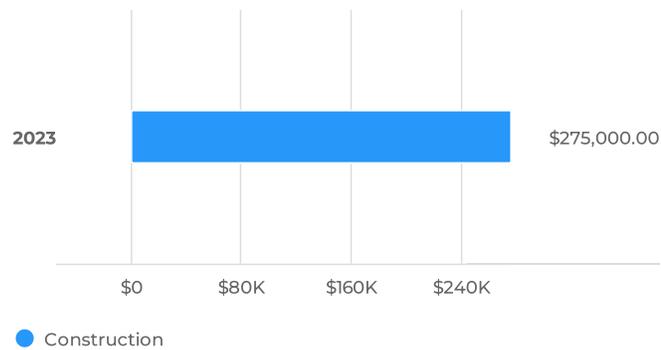
Location



Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
\$275,000	\$275K	\$275K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



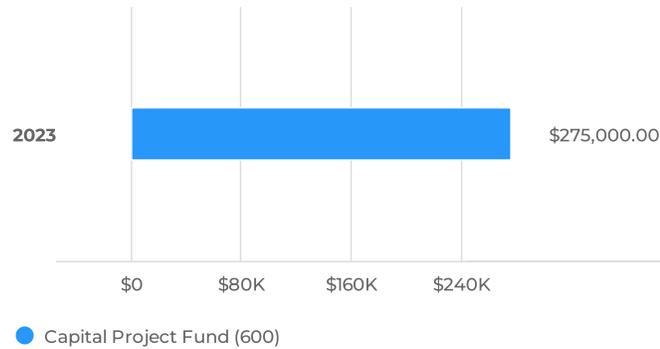
Capital Cost Breakdown

Capital Cost	FY2023	Total
Construction	\$275,000	\$275,000
Total	\$275,000	\$275,000

Funding Sources

FY2023 Budget **\$275,000** Total Budget (all years) **\$275K** Project Total **\$275K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2023	Total
Capital Project Fund (600)	\$275,000	\$275,000
Total	\$275,000	\$275,000

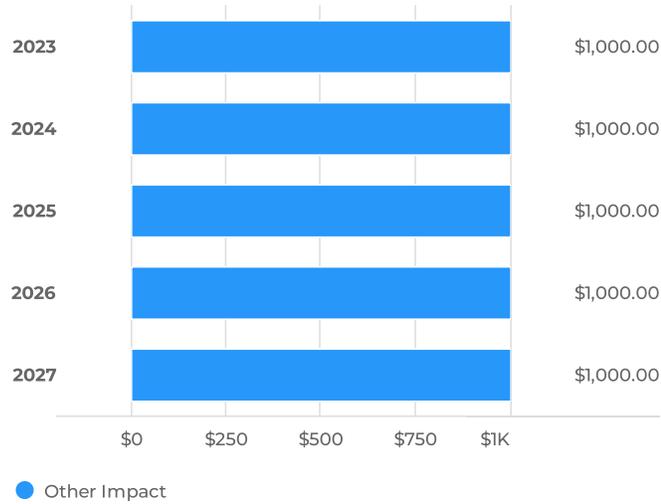
Operational Costs

FY2023 Budget
\$1,000

Total Budget (all years)
\$5K

Project Total
\$5K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Other Impact	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
Total	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000

This requests information is generated from , Adopted Version.

CIP Desert Vista Dog Park Drainage Improvements

Overview

Submitted By	Rachael Goodwin, Community Services Director
Request Owner	Kevin Snipes, Parks Supervisor
Est. Start Date	03/01/2023
Est. Completion Date	04/30/2023
Department	Community Services
Type	Capital Improvement
Project Number	P3036

Description

Improper grading in the lower, east end of the large dog park causes puddles and holds water whenever it rains or there are irrigation issues in the park. The puddles cause issues when the dogs naturally gravitate to them and, as a result, areas become muddy which increases future drainage issues. This project will correct the drainage issues and allow the water to move out of the dog park, eliminating the problem. New soil will be brought in and regraded providing a proper slope to the area to prevent puddling and then the turf will be allowed to regrow or sodded as needed before reopening. Staff will close about a third of the park to complete this project, but both the large and small dog park will remain open during most of the renovation project.

Images

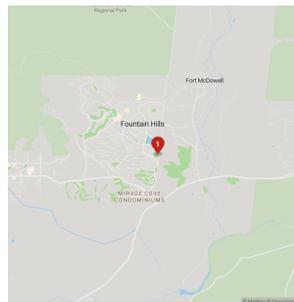


Dog Park Grading

Details

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

Location



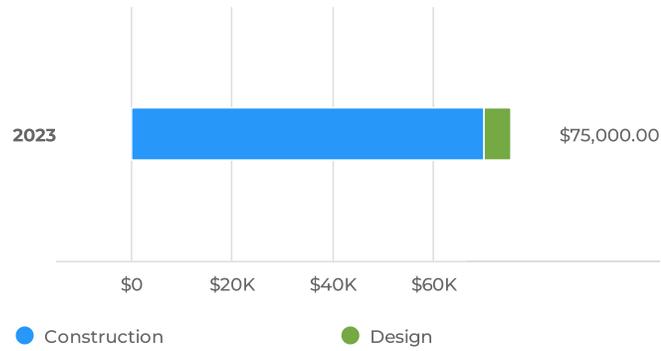
Capital Cost

FY2023 Budget
\$75,000

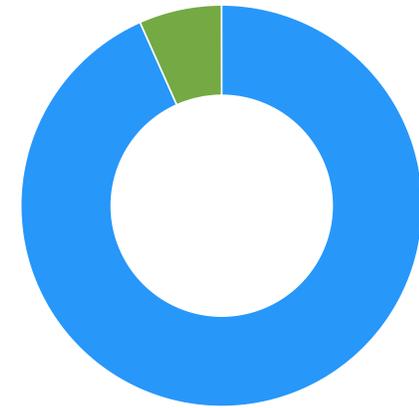
Total Budget (all years)
\$75K

Project Total
\$75K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Construction (93%)	\$70,000.00
Design (7%)	\$5,000.00
TOTAL	\$75,000.00

Capital Cost Breakdown

Capital Cost	FY2023	Total
Design	\$5,000	\$5,000
Construction	\$70,000	\$70,000
Total	\$75,000	\$75,000

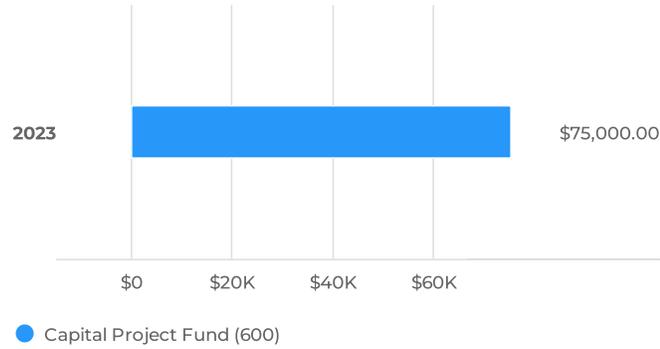
Funding Sources

FY2023 Budget
\$75,000

Total Budget (all years)
\$75K

Project Total
\$75K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2023	Total
Capital Project Fund (600)	\$75,000	\$75,000
Total	\$75,000	\$75,000

This requests information is generated from , Adopted Version.

CIP Desert Vista Park

Overview

Submitted By	Rachael Goodwin, Community Services Director
Request Owner	Kevin Snipes, Parks Supervisor
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2023
Department	Community Services
Type	Capital Improvement
Project Number	P3051 (Skate) P3050 (Turf) P3036 (Improvements)

Description

Skate/Bike Park remodel and improvements

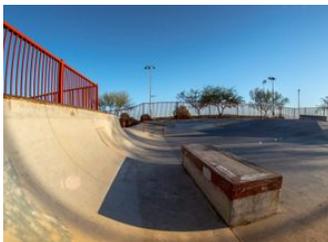
The skate park at Desert Vista has multiple safety concerns due to cracking and chipping concrete. The park will be redesigned with new ramps and features that will extend the footprint to the turf area west of the existing skate/bike park area. Staff is requesting \$675,000.00 for this project.

DV improvements

Desert Vista Park has been in need of improvement for several years. The improvements began with turf renovations and accessibility upgrades, including a crosswalk and walking loop in 2021. The turf project will be the second year of the 2-year improvement plan with a \$65,000 request.

Due to the increased park use, phasing a multi-year project similar to 4 Peaks Park will greatly improve this park. Staff would begin a multi-year improvement to this park that will include lighting the new section of the walking loop, adding a Ramada to the area near the playground and new mini pitch, completing the sidewalk from the mini pitch to the skate/bike park, and adding a fitness area to the eastern portion of the park. Staff is requesting a total of \$400,000 over 2 years to complete this project: \$200,000 in 2023 and \$200,000 in 2024.

Images



skate park design issue



Fitness Example

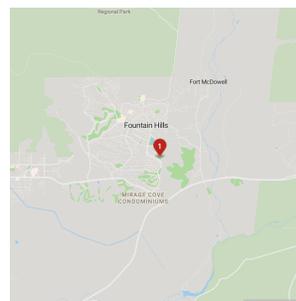


Fitness Example

Details

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

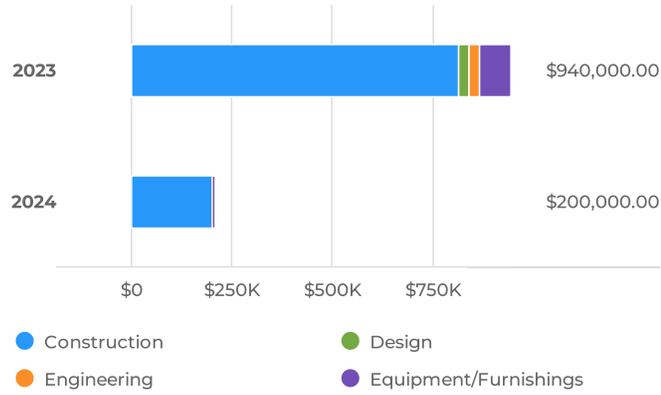
Location



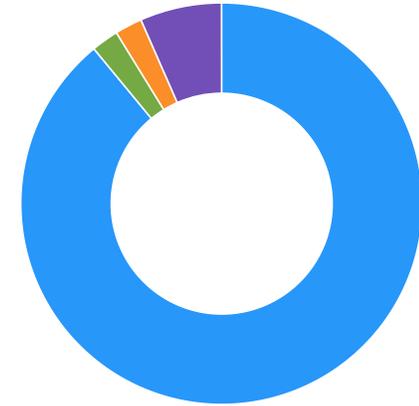
Capital Cost

FY2023 Budget **\$940,000** Total Budget (all years) **\$1.14M** Project Total **\$1.14M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Construction (89%)	\$1,015,000.00
Design (2%)	\$25,000.00
Engineering (2%)	\$25,000.00
Equipment/Furnishings (7%)	\$75,000.00
TOTAL	\$1,140,000.00

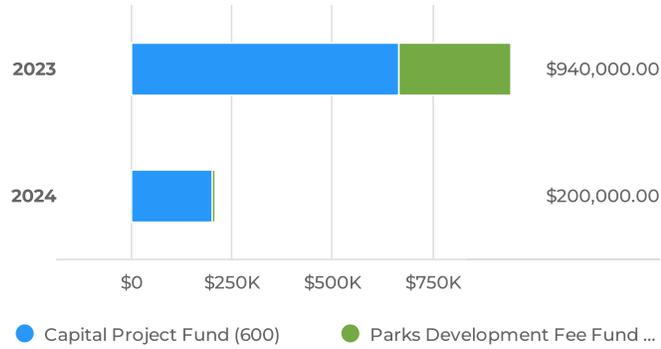
Capital Cost Breakdown

Capital Cost	FY2023	FY2024	Total
Design	\$25,000		\$25,000
Engineering	\$25,000		\$25,000
Construction	\$815,000	\$200,000	\$1,015,000
Equipment/Furnishings	\$75,000		\$75,000
Total	\$940,000	\$200,000	\$1,140,000

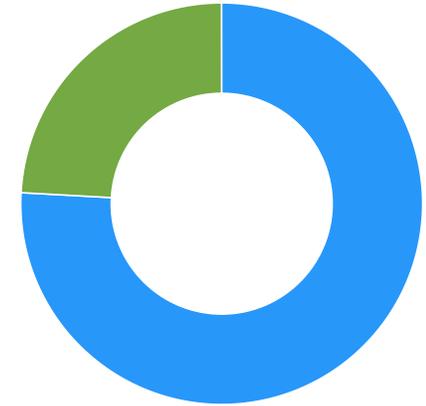
Funding Sources

FY2023 Budget **\$940,000** Total Budget (all years) **\$1.14M** Project Total **\$1.14M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



● Capital Project Fund (600) (76%) \$865,000.00
 ● Parks Development Fee Fund (740) (24%) \$275,000.00
TOTAL \$1,140,000.00

Funding Sources Breakdown

Funding Sources	FY2023	FY2024	Total
Capital Project Fund (600)	\$665,000	\$200,000	\$865,000
Parks Development Fee Fund (740)	\$275,000		\$275,000
Total	\$940,000	\$200,000	\$1,140,000

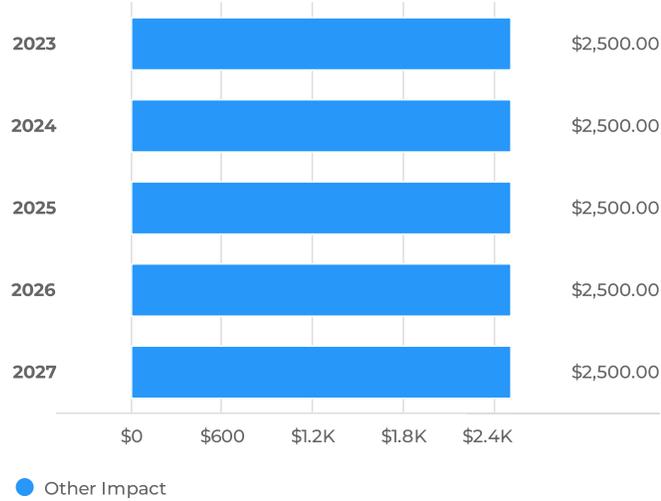
Operational Costs

FY2023 Budget
\$2,500

Total Budget (all years)
\$12.5K

Project Total
\$12.5K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Other Impact	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$12,500
Total	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$12,500

This requests information is generated from , Adopted Version.

CIP Fountain Park

Overview

Submitted By	Rachael Goodwin, Community Services Director
Request Owner	Kevin Snipes, Parks Supervisor
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2023
Department	Community Services
Type	Capital Improvement
Project Number	P3048

Description

Lights for playgrounds

The playgrounds at Fountain Park have never had lighting. There have been several requests by residents to light them so children can play on them after dark, especially in the summer. This request is for \$170,000.00 to light both 2-5 and 5-12 year old playground areas.

Repair shade poles

The shade poles supporting the shade structures over the playground are leaning and need to be straightened. Inspections indicate they were installed without dry packing and the bases are shifting subgrade. The poles should be able to be straightened by correcting the bolts that support them. This is by far the most economical way to fix this and therefore the first method to try. If this doesn't work then the poles will have to be removed and new footers dug to increase the support for the sails. Staff is requesting \$12,500 to straighten poles and an additional \$28,500.00 if they cannot be straightened and need to have new footers poured.

Images



Shade Pole Straightening

Details

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

Location



Supplemental Attachments

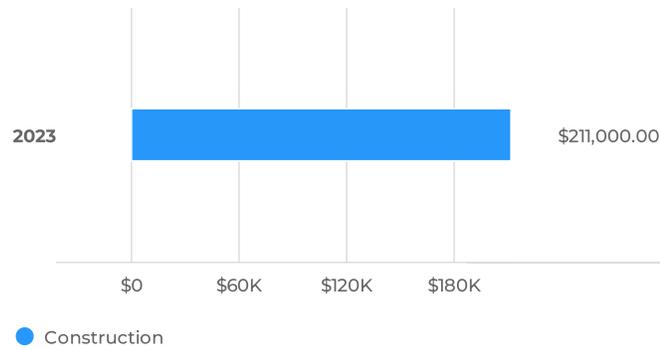
Shade Pole Straightening [C:\townofountainhills\parks\request\document\77205\77205\77205573-1DC1](#)



Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
\$211,000	\$211K	\$211K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown		
Capital Cost	FY2023	Total
Construction	\$211,000	\$211,000
Total	\$211,000	\$211,000

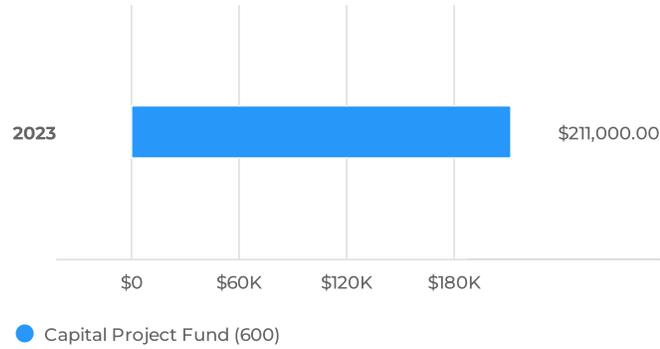
Funding Sources

FY2023 Budget
\$211,000

Total Budget (all years)
\$211K

Project Total
\$211K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2023	Total
Capital Project Fund (600)	\$211,000	\$211,000
Total	\$211,000	\$211,000

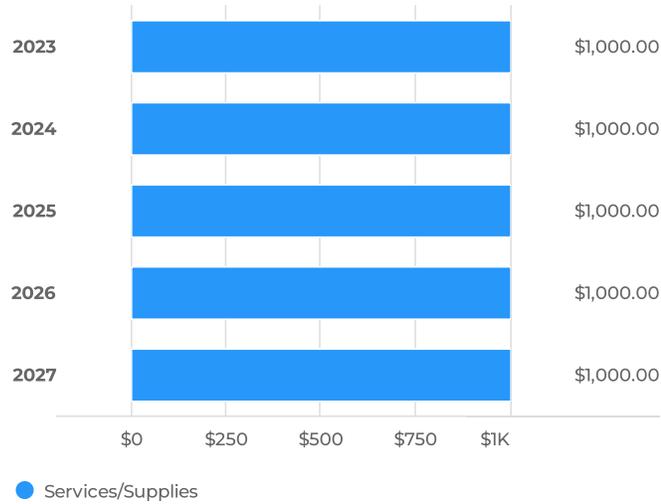
Operational Costs

FY2023 Budget
\$1,000

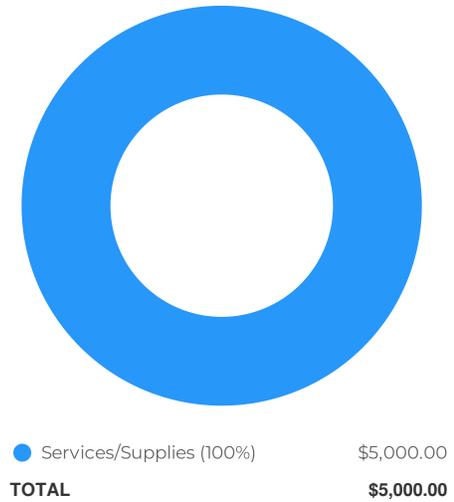
Total Budget (all years)
\$5K

Project Total
\$5K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Services/Supplies	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
Total	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000

This requests information is generated from , Adopted Version.

CIP Fountain Park Sidewalk Replacement

Overview

Submitted By	Rachael Goodwin, Community Services Director
Request Owner	Kevin Snipes, Parks Supervisor
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2026
Department	Community Services
Type	Capital Improvement
Project Number	P3054

Description

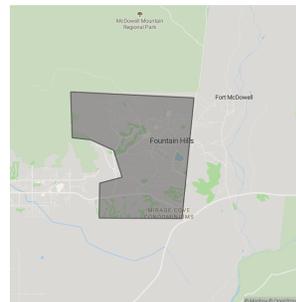
Sidewalk Replacement Program

This CIP project is designed to replace sidewalks in the parks that are creating potential safety issues due to root lifting or slip and fall issues on park sidewalks. Staff is requesting a multi-year program with a total of 400,000 at 100,000 per year for four years.

Details

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

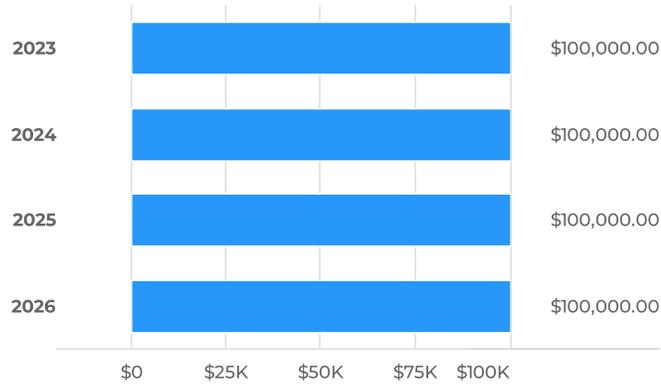
Location



Capital Cost

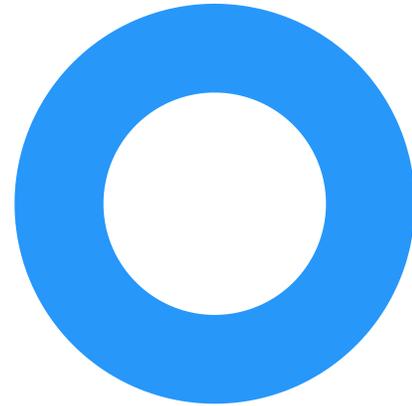
FY2023 Budget **\$100,000** Total Budget (all years) **\$400K** Project Total **\$400K**

Capital Cost by Year (Adopted)



● Construction

Capital Cost for Budgeted Years (Adopted)



● Construction (100%) \$400,000.00
TOTAL \$400,000.00

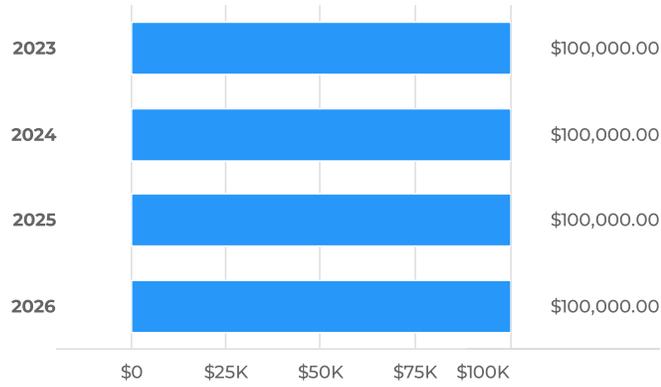
Capital Cost Breakdown

Capital Cost	FY2023	FY2024	FY2025	FY2026	Total
Construction	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000

Funding Sources

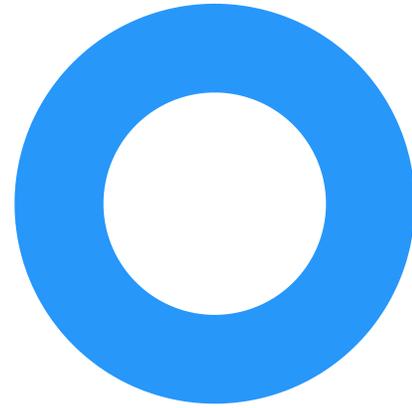
FY2023 Budget **\$100,000** Total Budget (all years) **\$400K** Project Total **\$400K**

Funding Sources by Year (Adopted)



● Capital Project Fund (600)

Funding Sources for Budgeted Years (Adopted)



● Capital Project Fund (600) (100%) \$400,000.00

TOTAL \$400,000.00

Funding Sources Breakdown

Funding Sources	FY2023	FY2024	FY2025	FY2026	Total
Capital Project Fund (600)	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000

This requests information is generated from , Adopted Version.

CIP Four Peaks Park

Overview

Submitted By	Rachael Goodwin, Community Services Director
Request Owner	Kevin Snipes, Parks Supervisor
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2023
Department	Community Services
Type	Capital Improvement
Project Number	P3035

Description

Playground Lighting

The 2-5 year old playground currently does not have lighting and the lights for the 5-12yr old playground are from the old basketball courts. Staff is recommending retrofitting the basketball poles with new Musco LED lights and putting up new poles for the 2-5 playground so they will both become usable at nighttime and to help minimize vandalism in these areas. Staff is requesting \$135,000 for this project

Park Improvements

This is the fifth year of a five-year renovation of 4 Peaks and staff is requesting \$100,000 to complete this project by adding landscaping and granite to multiple areas of the park.

Images

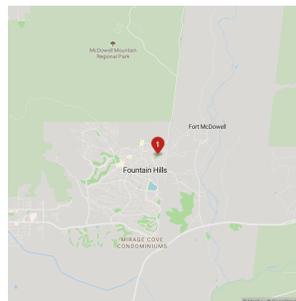


4 Peaks Existing Lights

Details

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

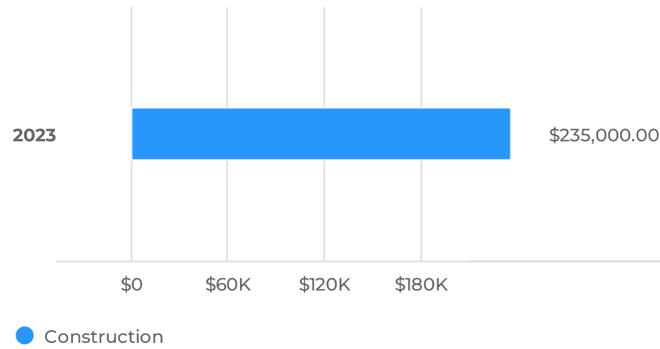
Location



Capital Cost

FY2023 Budget **\$235,000** Total Budget (all years) **\$235K** Project Total **\$235K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



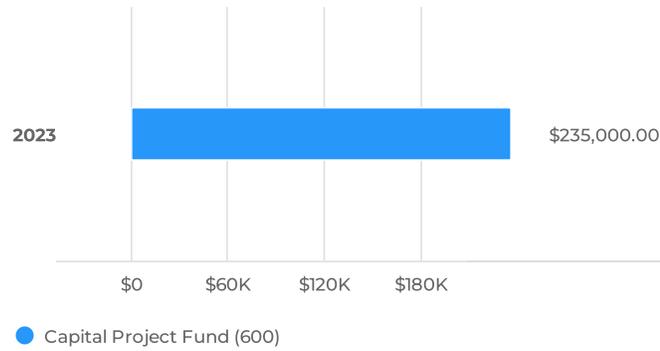
Capital Cost Breakdown

Capital Cost	FY2023	Total
Construction	\$235,000	\$235,000
Total	\$235,000	\$235,000

Funding Sources

FY2023 Budget **\$235,000** Total Budget (all years) **\$235K** Project Total **\$235K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2023	Total
Capital Project Fund (600)	\$235,000	\$235,000
Total	\$235,000	\$235,000

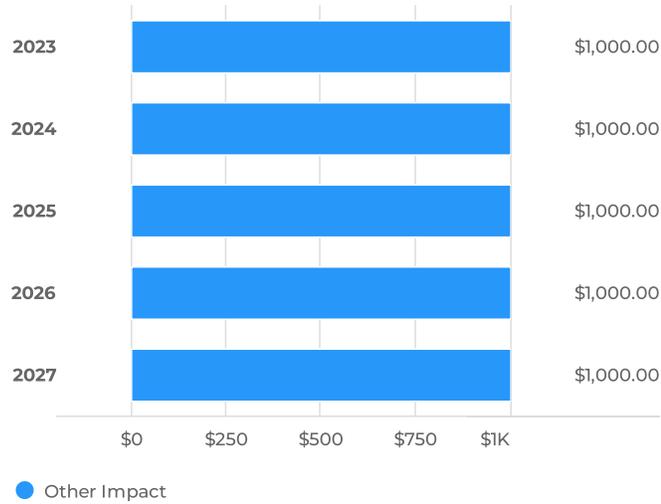
Operational Costs

FY2023 Budget
\$1,000

Total Budget (all years)
\$5K

Project Total
\$5K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Other Impact	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
Total	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000

This requests information is generated from , Adopted Version.

CIP Golden Eagle Park

Overview

Submitted By	Rachael Goodwin, Community Services Director
Request Owner	Kevin Snipes, Parks Supervisor
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2023
Department	Community Services
Type	Capital Improvement
Project Number	P3032 (Lighting) P3052 (Shade)

Description

Shade around ballfields

New shade structures were installed after the flooding of 2018 and this CIP project would complete the shading needed in the remaining ballfield areas. This would add shade structures to field 1 where there currently aren't any, one to the third base side of field 2 and one to the first base side of field 4. Use of the fields at Golden Eagle has substantially increased and has increased revenues accordingly. This would allow for completing the planned shade structures that were not funded in 2018. Staff is requesting \$150,000 to complete this CIP project.

Ballfield light upgrades

The four ballfields within Golden Eagle Park currently use dated, metal halide lights. The fixtures, poles and wiring are more than 20 years old and in need of replacement/upgrade due to failures. This item has been highlighted as a future project within the CIP for the last 5 years. A transition to LED lighting is recommended to be consistent with other park amenities as well as increase the longevity of the fixtures. LED lighting will also reduce glare and light spill, improving the impact on nearby residents, as well reduce operational costs for power use. The resulting cost savings from LED fixtures will offset the investment within the warranty window. New lighting will be warrantied (parts and labor) for 25 years through MUSCO. Staff recommends a Not to Exceed budget of \$1.4 million to complete upgrades to all four fields.

Images

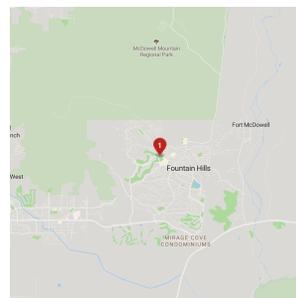


GEP Field 1 Image

Details

Type of Project	None
Strategic Initiative	Improve public health, well-being, and safety of our community

Location



Supplemental Attachments

 [GEP MUSCO QUOTE\(/resource/cleargov-prod/projects/documents/f8e80f48bb53658a7898.pdf\)](/resource/cleargov-prod/projects/documents/f8e80f48bb53658a7898.pdf)

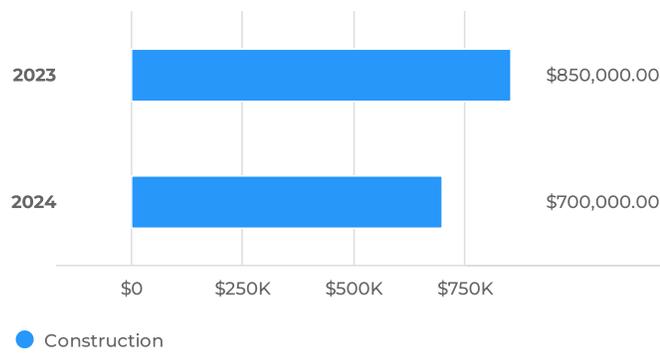
Quote to replace fixtures on poles only. This does not include the rewiring.

 [ESTIMATED OPERATING COSTS - LIGHTS\(/resource/cleargov-prod/projects/documents/bc331fb9095d40944126.pdf\)](/resource/cleargov-prod/projects/documents/bc331fb9095d40944126.pdf)

Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
\$850,000	\$1.55M	\$1.55M

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



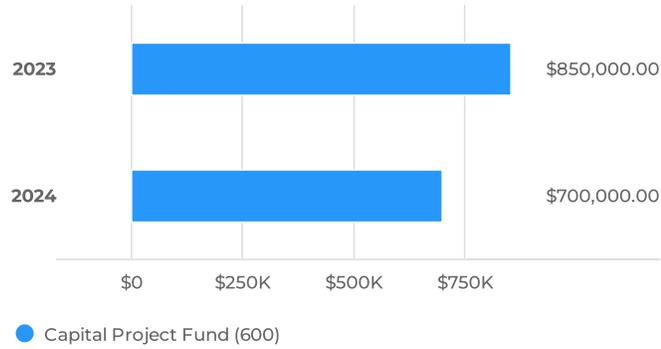
Capital Cost Breakdown

Capital Cost	FY2023	FY2024	Total
Construction	\$850,000	\$700,000	\$1,550,000
Total	\$850,000	\$700,000	\$1,550,000

Funding Sources

FY2023 Budget **\$850,000** Total Budget (all years) **\$1.55M** Project Total **\$1.55M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	Total
Capital Project Fund (600)	\$850,000	\$700,000	\$1,550,000
Total	\$850,000	\$700,000	\$1,550,000

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.

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 benefitting 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.

Comprehensive Annual Financial Report (CAFR)

The official annual financial report of the Town. The CAFR represents management's report to the Town Council, constituents, investors and creditors.

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.).

Interfund 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 unexpended 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.

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 (<http://en.wikipedia.org/wiki/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 interfund 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.

