



Town of Fountain Hills Fiscal Year 2024 Budget



Final Version - 6/06/2023



TABLE OF CONTENTS

Introduction	4
Transmittal Letter	5
Demographics	7
Organization Chart	11
Fund Structure	12
Budget Process	16
Town Policies	22
Strategic Plan	24
Budget Summary	29
Budget Message	30
Budget Summary	31
Supplements	33
Fund Summaries	37
All Funds Summary	38
General Fund	44
Special Revenue Funds	52
Streets Fund	55
Downtown Strategy Fund	60
Economic Development Fund	65
Tourism Fund	70
Special Revenue Fund	75
Public Art Fund	79
Court Enhancement Fund	84
Environmental Fund	89
Cottonwoods Maint Dist	94
Capital Funds	99
Capital Projects Fund	100
Development Fee Funds	105
Fire/EMS Dev Fee	106
Streets Dev Fee	109
Park/Rec Dev Fee	112
Internal Service Funds	115
Facilities Reserve Fund	119
Technology Repl Fund	123
Vehicle/Equip Repl Fund	128
Debt Service Funds	133
GO Bond Debt Service Fund	137
Eagle Mountain CFD Debt Service	142
MPC Debt Serv	147
Funding Sources	152
Transaction Privilege Tax (All Funds)	153
TPT - General Fund	156
TPT - Streets Fund	157



TPT - Capital Projects Fund	158
TPT - Economic Development Fund	159
TPT - Downtown Strategy Fund	160
State Shared Revenues (All Funds)	161
State Shared Revenues - General Fund	162
State Shared Revenue - Streets Fund	163
Other Revenues (All Funds)	164
Other Revenues - Licenses & Permits	166
Other Revenues - Leases & Rents	168
Other Revenues - Charges for Services	170
Other Revenues - Fines & Forfeitures	172
Other Revenues - Misc	174
Departments/Divisions	178
Mayor & Town Council	179
Administration	183
Information Technology	187
Economic Development	190
Finance	194
Administrative Services	197
Legal Services	200
Public Information	203
Purchasing	206
Town Clerk	209
Town Manager	212
General Government	215
Municipal Court	219
Public Works	224
Development Services	230
Community Services	234
Fire and Emergency Medical Services	239
Law Enforcement	244
Capital Improvements	248
One year plan	249
Multi-year plan	253
Debt	257
Government-wide Debt	258
Debt by Type Overview	259
Schedules & Resources	260
Personnel	261
Comprehensive Fee Schedule	266
Budget Resolution	277
Acronyms	278
Appendix	280
Community Services Requests	281
Public Works Requests	299
Glossary	366



INTRODUCTION





Transmittal Letter

Rachael Goodwin, Interim Town Manager

June 6, 2023

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

I am pleased to present to you the FY2024 Town Budget, a strategic fiscal roadmap that embodies our collective community goals, priorities, and challenges. This document is a culmination of extensive collaboration, careful analysis, and a deep commitment to ensuring a prosperous and vibrant future for our community. Our budget is more than just numbers on paper; it is a reflection of our shared values and a demonstration of our dedication to addressing the needs and desires of our residents. Throughout the pages that follow, you will find a comprehensive overview of our financial plan, illustrating how we intend to allocate resources in a way that maximizes our community's growth and well-being.

Budget Overview:

The FY24 Town Budget represents a healthy and vibrant fiscal outlook, with a total allocation of \$43.1 million. This marks a decrease of \$3.0 million from the previous fiscal year, a reflection of our prudent approach to fiscal responsibility. Within this framework, our General Fund Revenues have increased by \$800,000 to \$25.6 million, reflecting our town's economic stability.

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

Capital Budget:

Our responsibilities extend beyond the operational scope, and our Capital Budget of \$6.6 million has been built to manage the demands of our community's infrastructure and improvements. We anticipate receiving \$3.8 million from grant sources, a demonstration to our successful partnerships and innovative approach to funding. This allocation will facilitate crucial improvements in Community Services, with \$1.3 million dedicated to enhancing the quality of life for our residents. Additionally, Public Works will take on \$5.3 million in projects to upgrade and modernize our infrastructure to meet the demands of a dynamic community.

Priorities:

The FY2024 Town Budget is intricately designed to address our most pressing priorities. Our commitment to quality of life, infrastructure and facility maintenance, public safety, and community growth remains unwavering. We have allotted significant resources to upgrade our roads, improve our public services, and enhance our parks. We continue to implement sound financial procedures that bolster our resilience in challenging and turbulent fiscal conditions. Moreover, we are dedicated to fostering an inclusive environment that supports the needs of all residents, ensuring that everyone has the opportunity to thrive.

Challenges:

We recognize that our journey forward is not without obstacles. Economic fluctuations, technological advancements, and unforeseen events continue to test our resilience. However, it is precisely in times of challenge that our community's strength shines the brightest. The FY 2024 Town Budget acknowledges these potential hurdles and equips us with the flexibility and foresight to adapt and overcome them.

Overall Direction:



The 2024 Town Budget is aligned with a clear and decisive vision for our community's future. As we strive for economic prosperity, social cohesion, and sensible growth, we commit to fostering an environment that encourages innovation, empowers our residents, and celebrates our unique identity. With prudent financial management, transparent governance, and a focus on collaboration, we ensure that the Town of Fountain Hills will thrive today, tomorrow, and for years to come. We are confident that by adhering to prudent management, community engagement, and innovation, we will achieve our collective vision for Fountain Hills.

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

Sincerely,

Rachael Goodwin
Interim Town Manager



Population Overview



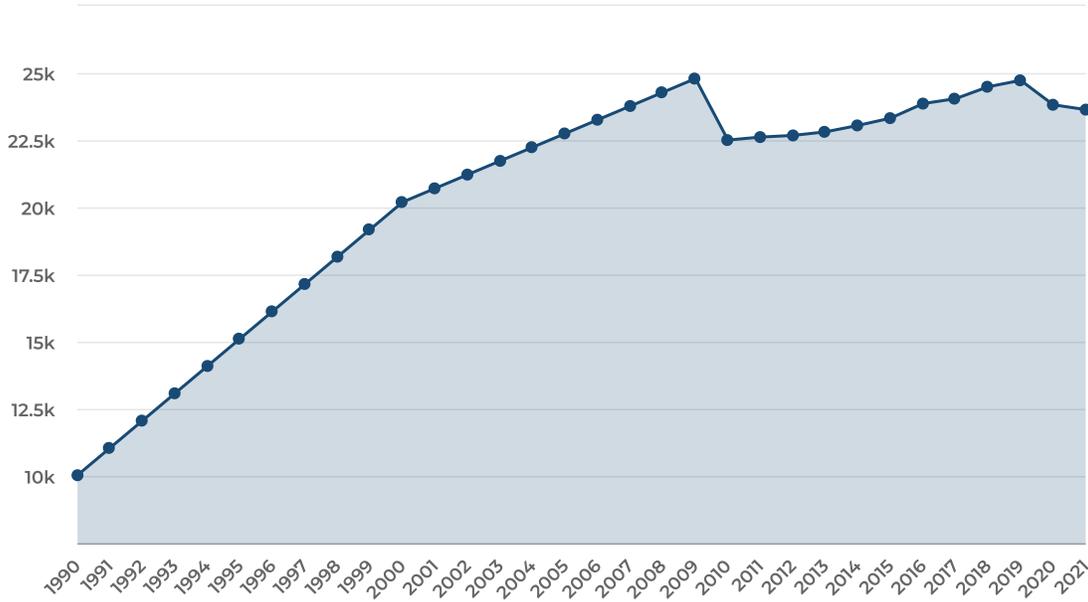
TOTAL POPULATION

23,639

▼ **.8%**
vs. 2020

GROWTH RANK

43 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



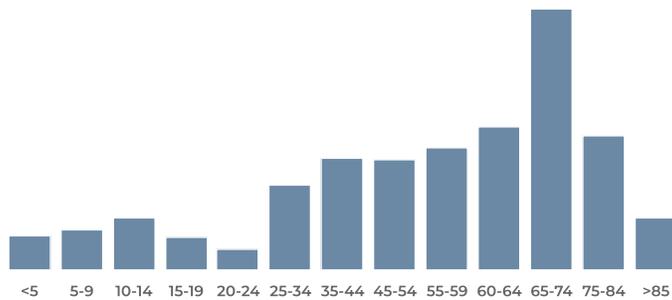
DAYTIME POPULATION

20,467

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.

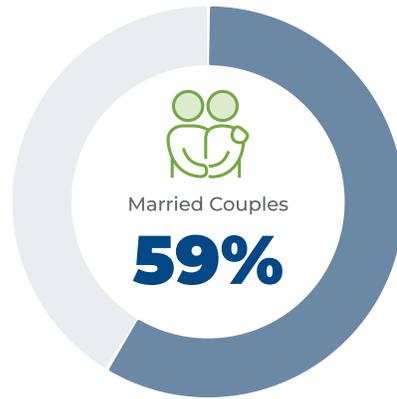
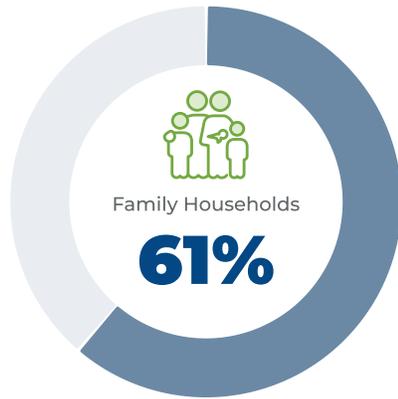
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

10,971

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.



▲ 24%

higher than state average



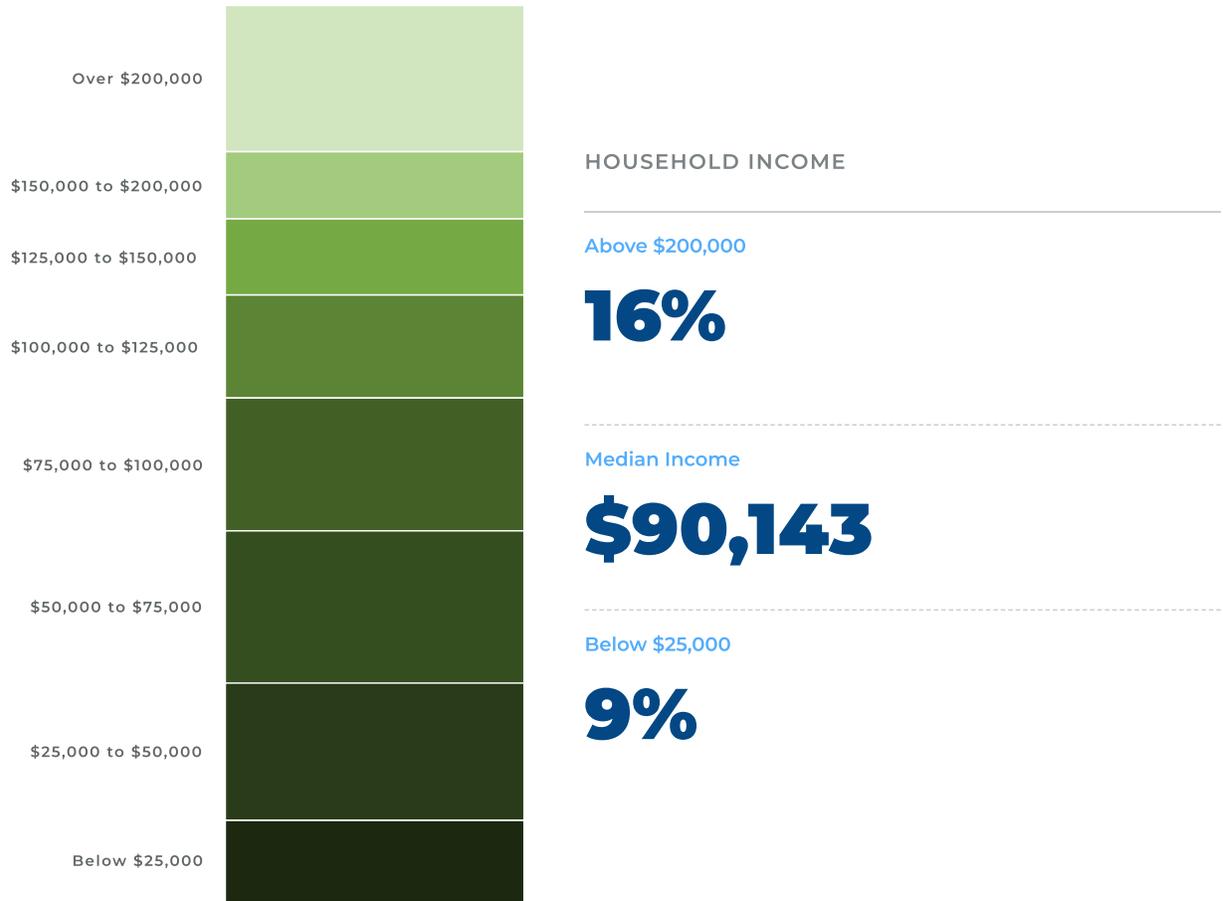
▲ 9%

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.



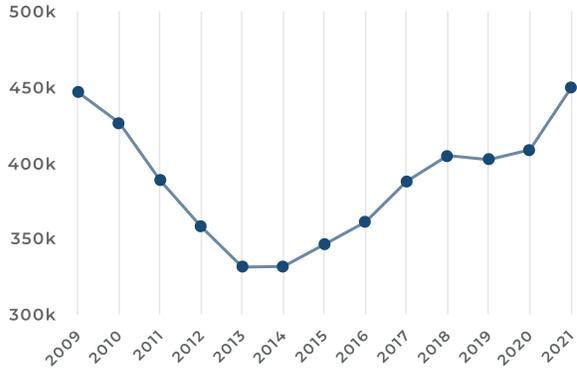
* Data Source: American Community Survey 5-year estimates



Housing Overview



2021 MEDIAN HOME VALUE
\$449,300



* Data Source: 2021 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.

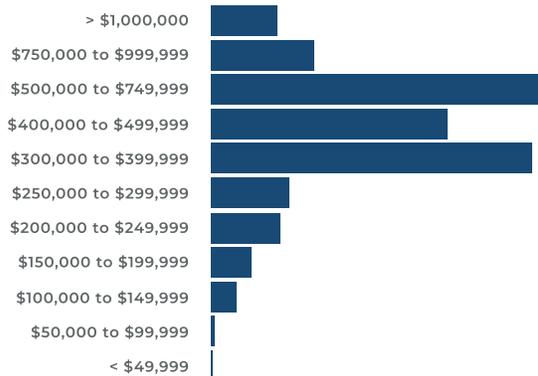
HOME OWNERS VS RENTERS

Fountain Hills State Avg.



* Data Source: 2021 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



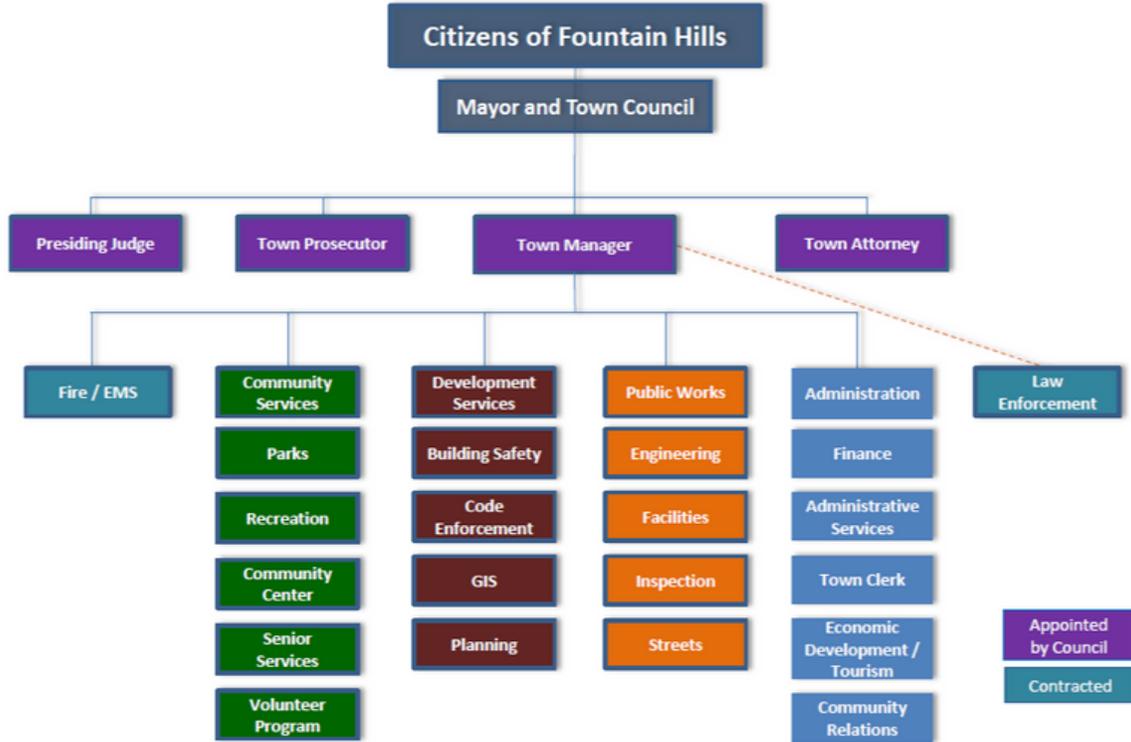
* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



Organization Chart

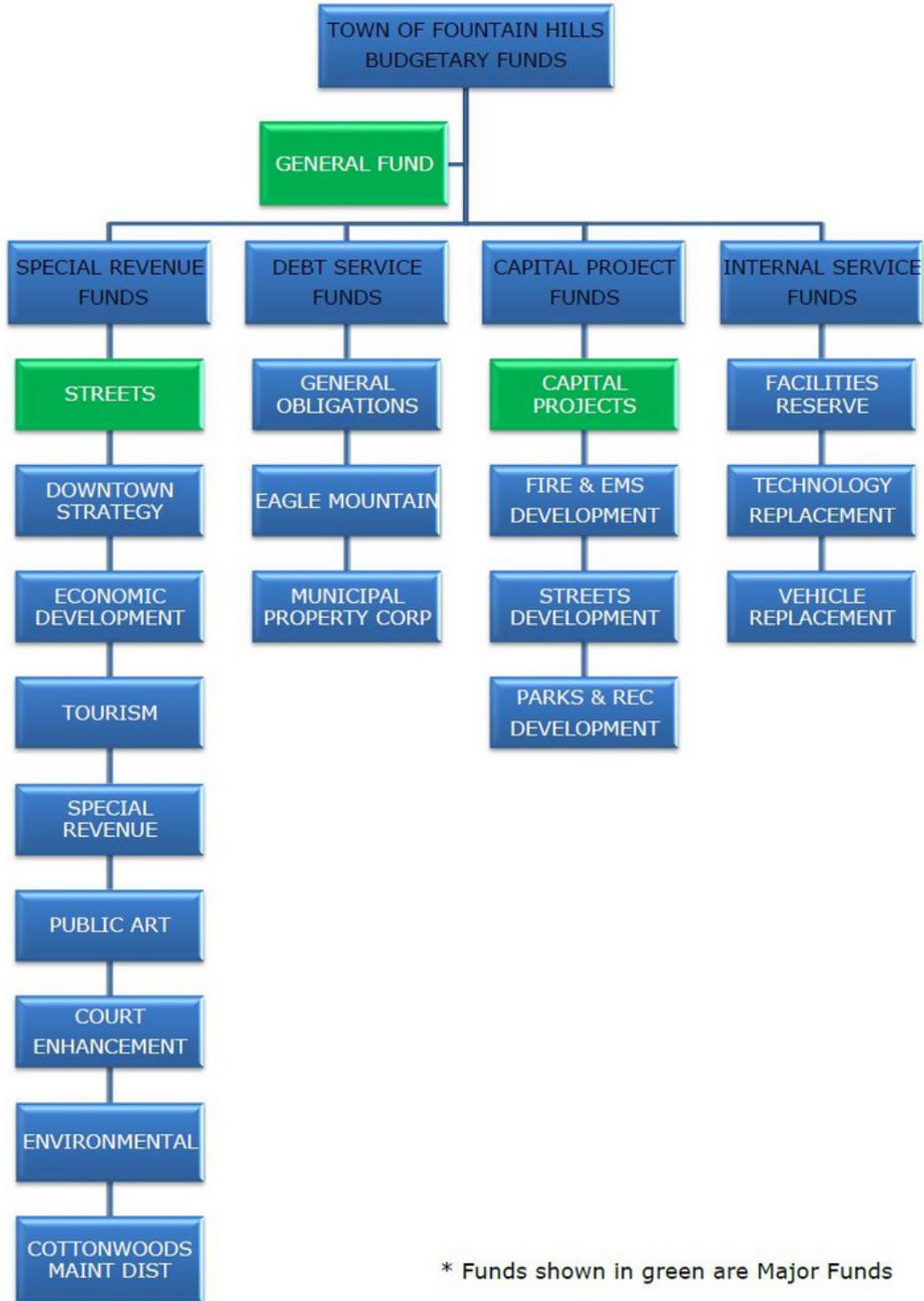
The Organization Chart below graphically depicts the reporting units of the Town. All units, including the Mayor and Town Council, are responsible to the Citizens of Fountain Hills. The chart shows the various operating departments and divisions, as well as the positions that are appointed and services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

Town of Fountain Hills Organization



Fund Structure

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. Operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund 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 by Department Summary

FUND/DEPARTMENT STRUCTURE Governmental Funds

Fund Type	Fund	Department	Budgeted
General Fund		Total	\$ 25,585,805
	General Fund	Mayor & Town Council	65,494
	General Fund	Administration	2,948,360
	General Fund	General Government	3,238,088
	General Fund	Municipal Court	495,409
	General Fund	Public Works	1,642,802
	General Fund	Development Services	1,318,663
	General Fund	Community Services	3,898,569
	General Fund	Fire & Emergency Medical	5,589,825
	General Fund	Law Enforcement	6,388,595
Fund Type	Fund	Department	Budgeted
Special Revenue		Total	\$ 9,644,012
	Streets (HURF)	Public Works	7,048,280
	Downtown Strategy Fund	Administration	85,200
	Economic Development Fund	Administration	229,630
	Tourism Fund	Administration	354,029
	Special Revenue Fund	Administration	1,190,000
	Public Art Fund	Community Services	41,761
	Court Enhancement Fund	Municipal Court	54,600
	Environmental Fund	Public Works	627,024
	Cottonwoods Maintenance District Fund	Administration	13,488
Fund Type	Fund	Department	Budgeted
Debt Service		Total	\$ 19,760
	General Obligation Bond Fund	Administration	350
	Eagle Mountain CFD Fund	Administration	18,900
	Municipal Property Corporation Fund	Administration	510
Fund Type	Fund	Department	Budgeted
Capital Projects		Total	\$ 6,918,531
	Capital Projects Fund	Administration, Community Services, Public Works	6,918,531
	Development Fees Funds	Fire, Public Works, Community Services	-
Fund Type	Fund	Department	Budgeted
Internal Service		Total	\$ 889,700
	Facilities Reserve Fund	Public Works	550,000
	Technology Replacement Fund	General Government	50,000
	Vehicle Replacement Fund	General Govt, Public Works	289,700
GRAND TOTAL ALL FUNDS			\$ 43,057,808



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)**



Budget Schedule



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

Budgetary and Accounting Basis

The budget is prepared on a budgetary basis of accounting for all fund types. 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 encumbrances lapse. This basis means certain transactions are recognized in the budget on a basis other than Generally Accepted Accounting Principles (GAAP), which is the basis used to prepare the Town’s Annual Financial Report (AFR). 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.fountainhillsaz.gov (<http://www.fountainhillsaz.gov>) for more Town information, historical budgets, and annual financial reports.

Financial Policies

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

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

Capital Asset Policy

[Resolution 2015-31](https://www.fountainhillsaz.gov/DocumentCenter/View/1527/Capital-Asset-Policy-PDF) (<https://www.fountainhillsaz.gov/DocumentCenter/View/1527/Capital-Asset-Policy-PDF>) adopted by Town Council on August 6, 2015

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

Procurement Policy

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

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

Grant Administration Policy

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

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

Issuance and Post-Issuance Compliance

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

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



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



Strategic Plan

FOREWORD BY MAYOR GINNY DICKEY

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



Executive Summary

Overview

The motto for the town of Fountain Hills is “All that is Arizona”. This is certainly an appropriate portrayal of a community that combines stunning natural beauty with a safe, up-scale, and in many ways, idyllic setting. In Fountain Hills, neighbors share a commitment to community that makes small town life so appealing, without losing big city advantages. The Town’s Strategic Planning Advisory Commission, consisting of 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 on the link below.



BUDGET SUMMARY



Budget Message

June 6, 2023

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. For example, preliminary unaudited fiscal year (FY) 2023 General Fund revenues exceeded budgeted amounts by \$3.2M.

Expenditure budgets, on the other hand, start with the various departmental base budgets from the prior year. Each department then has the opportunity to submit budget supplements to the Town Manager for consideration. If approved by the Town Manager, the supplement is added to the department's base budget and presented to Council for final approval. Departmental budget control is maintained throughout the year and often results in annual budget savings at the end of the fiscal year. Preliminary unaudited FY 2023 General Fund expenditures were \$2.4M less than budgeted amounts 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. The policy requires that the unassigned fund be used first to fully fund the Stabilization (Rainy Day) Fund as well as the General Fund reserve requirements. The remaining excess is then reduced by the amount of Council-approved transfers to non-capital funds, with the remainder 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 reduction of fiscal stimulus received from the federal and state governments, the effects of monetary policies on inflation and consumer demand, and the anticipated effects of a potential recession. Each of these considerations were addressed in the Town's revenue projections, as well as potential expenditures to forego if those projections are not realized.

As required by Arizona Statute, the Town maintained a balanced General Fund budget. The overall adopted budget for FY 2024 decreased by \$3.1M to \$43.1M, which includes \$25.6M for the General Fund. The General Fund is the primary fund for most Town operations. Not including the \$2.5M budgeted as contingency, which is necessary to maintain a balanced General Fund budget, the operating budget for the Town increased by \$782K. This budget also includes appropriations for thirteen other funds incorporating additional personnel, capital projects, special projects, and operating programs. An additional \$1.0M in contingency was added to the Special Revenue Fund in anticipation of possible grants becoming available during the fiscal year.

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

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

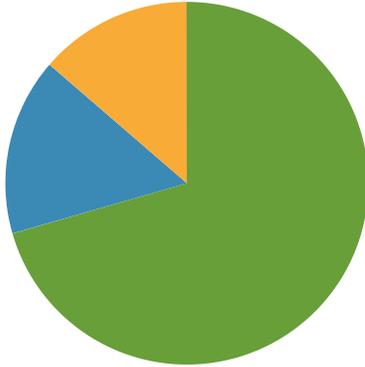
David Pock
Chief Financial Officer



Budget Summary

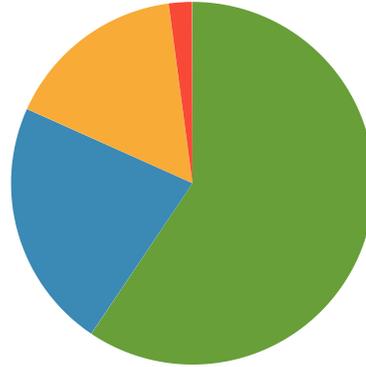
This summary includes the General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Funds, and Internal Service Funds. According to Arizona State Statute, the General Fund must be balanced between current year revenues and current year expenditures; however, other funds may use fund balance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

Revenues by Fund Type



- General Fund (Budgeted) \$25,585,805 (70.53%)
- Special Revenue Funds (Budgeted) \$5,743,067 (15.83%)
- Capital Projects (Budgeted) \$4,946,109 (13.63%)
- Internal Service Funds (Budgeted) \$2,000 (0.01%)
- Debt Service (Budgeted) \$1,000 (0.00%)

Expenditures by Fund Type



- General Fund (Budgeted) \$25,585,805 (59.42%)
- Special Revenue Funds (Budgeted) \$9,602,251 (22.30%)
- Capital Projects (Budgeted) \$6,960,292 (16.16%)
- Internal Service Funds (Budgeted) \$889,700 (2.07%)
- Debt Service (Budgeted) \$19,760 (0.05%)

Projected Total Revenues

\$36,697,975

▼ -\$10,092,228 (-21.57%) vs. 2023

Budgeted Total Expenditures

\$43,057,808

▼ -\$3,084,678 (-6.69%) vs. 2023

FY2024 Revenue & Expenditures by Fund

Fund	Revenues	Expenditures	Surplus
General Fund	\$ 25,585,805	\$ 25,585,805	\$ -
Streets Fund	3,909,198	7,048,280	(3,139,082)
Capital Projects Fund	4,463,319	6,918,531	(2,455,212)
Special Revenue Fund	1,190,000	1,190,000	-
Environmental Fund	2,400	627,024	(624,624)
Facilities Reserve Fund	1,000	550,000	(549,000)
Tourism Fund	65,180	354,029	(288,849)
Vehicle/Equip Repl Fund	358,994	289,700	69,294
Economic Development Fund	426,087	229,630	196,457
Downtown Strategy Fund	107,062	85,200	21,862
Court Enhancement Fund	33,300	54,600	(21,300)
Technology Repl Fund	62,000	50,000	12,000
Public Art Fund	100,240	41,761	58,479
Eagle Mtn CFD Debt Serv	100	18,900	(18,800)
Cottonwoods Maint Dist	9,840	13,488	(3,648)
MPC Debt Serv	300	510	(210)
GO Bond Debt Serv	600	350	250
Park/Rec Dev Fee	167,030	-	167,030
Streets Dev Fee	201,740	-	201,740
Fire/EMS Dev Fee	13,780	-	13,780
TOTAL	\$ 36,697,975	\$ 43,057,808	\$ (6,359,833)



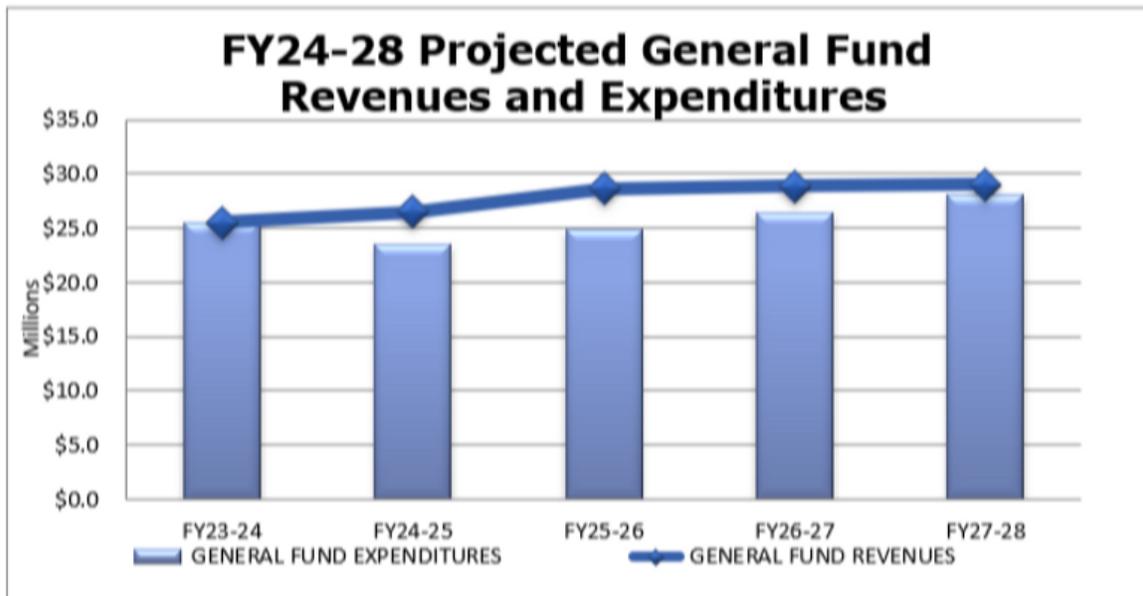
FY2021 - FY2024 Revenue Comparison

Revenue	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Taxes	\$ 16,409,104	\$ 18,071,248	\$ 17,699,552	\$ 15,836,734
Transfers In (Internal Serv)	632,147	396,600	4,262,915	419,994
Intergovernmental Revenue	12,713,330	14,121,557	22,397,333	18,114,389
Licenses & Permits	1,292,441	2,040,079	1,241,099	1,149,758
Leases & Rents	366,455	301,890	299,872	277,278
Charges for Services	90,660	171,020	443,475	444,215
Other	319,954	428,668	136,265	172,575
Fines & Forfeitures	239,191	223,965	254,000	233,000
Investment Earnings	51,592	(419,006)	55,692	50,032
TOTAL	\$ 32,114,874	\$ 35,336,021	\$ 46,790,203	\$ 36,697,975

FY2021 - FY2024 Expenditure Comparison

Expenditures	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Payroll Expenses	\$ 5,316,433	\$ 5,723,877	\$ 6,676,566	\$ 9,446,771
Dues & Memberships	279,145	79,587	121,041	115,274
Meetings & Training	17,227	50,314	143,738	150,133
Maintenance & Repair	4,092,846	3,502,207	5,508,855	6,811,134
Utilities	719,306	780,607	802,609	822,689
Contractual Services	11,181,261	11,943,253	12,978,053	12,285,203
Supplies	257,043	250,934	339,181	450,768
Equipment/Improvements	443,487	827,830	269,060	572,160
Damages/Vandalism	29,992	25,177	53,000	53,000
Internal Service Charges	632,366	397,754	394,324	419,913
Contingency	-	-	10,942,809	4,976,382
Capital Expenditures	4,758,055	3,828,700	7,897,700	6,934,631
Debt Service	407,465	500	15,550	19,750
TOTAL	\$ 28,134,626	\$ 27,410,740	\$ 46,142,486	\$ 43,057,808

Five-Year General Fund Projection



Approved Budget Supplements

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

Budget Supplements are divided into the following three categories:

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

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



Ongoing Non-Personnel Budget Supplements

Ongoing Non-Personnel

Number	Request Title	Department	Revenue Source	FY24 Costs	Manager Recommendation	Offset?
BA-100-01	Ongoing Food & Beverage Increase Due to Fire Department	Admin	General Fund	\$1,200.00	\$1,200.00	
BA-100-02	Ongoing Workers Compensation Deductibles Anticipated Due to Fire Department	Admin	General Fund	\$4,000.00	\$4,000.00	
BA-100-03	Ongoing Payroll System, Drug, and Background Screening Fees for Fire Department	Admin	General Fund	\$9,448.00	\$9,448.00	
BA-100-04	Evening with Santa, Breakfast with Santa and Sensitive Santa	Comm Svcs	Offsets	\$5,000.00	\$5,000.00	(5,000.00)
BA-100-05	Supplement Parks Operating Supplies	Comm Svcs	General Fund	\$14,471.00	\$14,471.00	
BA-100-06	Supplement Parks Electrical Repairs and Maintenance	Comm Svcs	General Fund	\$10,050.00	\$10,050.00	
BA-100-07	Supplement Parks Plumbing	Comm Svcs	General Fund	\$4,050.00	\$4,050.00	
BA-100-08	Supplement Avenue Linear Park Paver Repairs	Comm Svcs	General Fund	\$3,000.00	\$3,000.00	
BA-100-09	Supplement Parks Landscape Contract	Comm Svcs	General Fund	\$20,642.00	\$20,642.00	
BA-100-10	Supplement Park Irrigation Parts for Repairs	Comm Svcs	General Fund	\$7,700.00	\$7,700.00	
BA-100-11	Supplement Parks Cleaning and Janitorial supplies	Comm Svcs	General Fund	\$12,482.00	\$12,482.00	
BA-100-12	Bank Merchant Processing Fees	Comm Svcs	General Fund	\$12,000.00	\$12,000.00	
BA-100-13	Volunteer Reception Cost Increase Adjustment	Comm Svcs	Offsets	\$4,000.00	\$4,000.00	(4,000.00)
BA-100-14	Community Center Holiday Event Supplement	Comm Svcs	General Fund & Offsets	\$4,250.00	\$4,250.00	(2,000.00)
BA-100-15	Court Conferences	Muni Court	General Fund	\$5,000.00	\$5,000.00	
BA-100-20	Facilities Operations Base Budget Increase	Public Works	General Fund	\$20,000.00	\$10,000.00	
BA-100-22	Anti-Viral Cleaning/Safety Supplies	Public Works	General Fund	\$3,500.00	\$1,500.00	
BA-100-23	Facilities Operations Staff Training	Public Works	General Fund	\$3,000.00	\$1,500.00	
BA-100-24	Town Campus Building Roof Spot Repairs	Public Works	General Fund	\$25,000.00	\$25,000.00	
BA-100-25	Roof Drain Repairs	Public Works	General Fund	\$25,000.00	\$25,000.00	
BA-100-26	Special Requested Janitorial Services	Public Works	General Fund	\$35,000.00	\$35,000.00	



BA-100-27	Driver for Teen Trips	Comm Svcs	General Fund	\$1,890.00	\$1,890.00	
BA-100-28	Music Fest SE 220	Comm Svcs	Offsets	\$5,000.00	\$5,000.00	(5,000.00)
BA-100-32	Irish Fest SE210	Comm Svcs	General Fund & Offsets	\$6,200.00	\$6,200.00	(5,000.00)
BA-100-33	Fourth at the Fountain SE 200	Comm Svcs	General Fund & Offsets	\$21,000.00	\$21,000.00	(5,000.00)
BA-100-34	Spooky Blast SE 180	Comm Svcs	General Fund & Offsets	\$10,200.00	\$10,200.00	(5,000.00)
BA-100-36	Concerts on the Avenue Fall and Spring	Comm Svcs	General Fund	\$2,000.00	\$2,000.00	
BA-100-37	Eggstravaganza SE 130	Comm Svcs	General Fund	\$4,000.00	\$4,000.00	
BA-100-38	Back to School Bash SE 110	Comm Svcs	General Fund	\$1,000.00	\$1,000.00	
BA-100-39	Turkey Trot SE 100	Comm Svcs	Offsets	\$23,460.00	\$23,460.00	(23,460.00)
BA-100-46	Graphic Designer-Digital Media Consultant	Admin	General Fund	\$10,000.00	\$10,000.00	
BA-100-52	Golden Eagle Park- Irrigation Reservoir Lease	Comm Svcs	General Fund	\$6,000.00	\$4,000.00	
BA-100-53	FD Start Up	Fire & EMS	General Fund	\$312,240.00	\$312,240.00	
BA-100-55	2023 Bond Election	Town Clerk	General Fund	\$25,000.00	\$25,000.00	
BA-300-01	Downtown Advertising	Econ Dev	Downtown Strat. Fund	\$5,000.00	\$5,000.00	
BA-300-02	Downtown Placemaking	Econ Dev	Downtown Strat. Fund	\$50,000.00	\$25,000.00	
BA-310-02	Econ Dev Marketing	Econ Dev	Economic Dev	\$15,000.00	\$15,000.00	
BA-320-01	Tourism Marketing Enhancements	Econ Dev	Tourism	\$17,000.00	\$17,000.00	
BA-320-02	Visitor Analysis Software	Econ Dev	Tourism	\$16,000.00	\$16,000.00	
BA-410-01	Fountain of Light Insurance	Comm Svcs	Public Art	\$2,112.00	\$2,112.00	
				\$761,895.00	\$721,395.00	(54,460.00)

One-Time Non-Personnel Supplements

One-Times

Number	Request Title	Department	Revenue Source	FY24 Costs	Manager Recommended
100-01	One-Time Fire Department Drug and Background Screenings	Admin	General Fund	\$1,400.00	\$1,400.00
100-02	Community Center Dance Floor	Comm Svcs	General Fund	\$24,000.00	\$24,000.00
100-03	Supplement Fountain Park Amphitheater Erosion/Landscape Repairs	Comm Svcs	General Fund	\$30,000.00	\$30,000.00
100-04	Supplement Adero Trailhead Entrance	Comm Svcs	General Fund	\$15,000.00	\$15,000.00
100-06	Civil Engineering Inspector Traffic Signal Certification	Public Works	General Fund	\$2,000.00	\$2,000.00
420-01	Security Camera in Safe Room	Muni Court	Court Enhancement	\$3,000.00	\$3,000.00
420-02	Courtroom Benches-Refinishing	Muni Court	Court Enhancement	\$1,600.00	\$1,600.00
				\$77,000.00	\$77,000.00

Personnel Supplements

Ongoing Personnel

Request Number	Request Title	Department	FY24 Costs	Manager Recommended
BA-100-40	Human Resources Analyst	Admin	\$102,575	\$102,575
BA-100-42	Volunteer Coordinator Reclassification	Comm Svcs	\$9,715	\$9,715
BA-100-43	Reclassification to Park Supervisor	Comm Svcs	\$11,261	\$11,261
BA-100-44	Information Technology Support Specialist to F/T	Admin	\$38,591	\$38,591
BA-100-45	Court Clerk to Senior Clerk	Muni Court	\$6,207	\$6,207
BA-100-47	Recreation Assistant	Comm Svcs	\$22,429	\$22,429
BA-100-54	FD Start Up Personnel	Fire & EMS	\$1,898,045	\$1,898,045
			\$2,088,822	\$2,088,822

Recommended Supplement Summary

Total On-Going:	\$ 666,935
Total One-Times:	77,000
Total Personnel:	2,088,822
Total All Recommendations:	\$ 2,832,757

FUND SUMMARIES



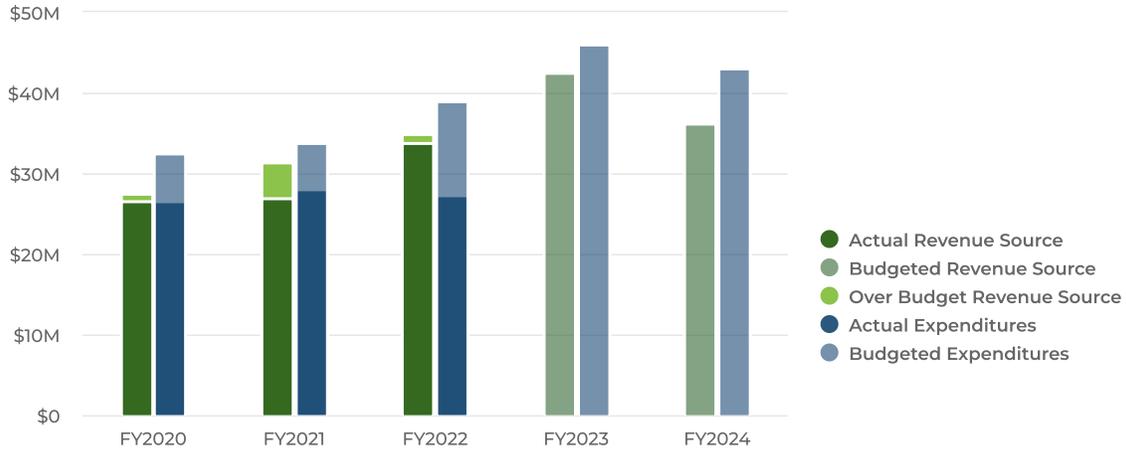


All Funds Summary

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

Summary

The Town of Fountain Hills is projecting \$36.28M of revenue in FY2024, which represents a 14.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 6.7% or \$3.08M to \$43.06M in FY2024.



All Funds Comprehensive Summary

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Beginning Fund Balance:	\$20,525,714	\$24,363,796	\$32,658,184	\$31,526,906
Revenues				
Taxes	\$16,409,104	\$18,071,248	\$17,699,552	\$15,836,734
Transfers In	\$632,147	\$396,600	\$390,575	\$419,994
Intergovernmental Revenue	\$12,713,330	\$14,121,557	\$22,397,333	\$18,114,389
Licenses & Permits	\$1,292,441	\$2,040,079	\$1,241,099	\$1,149,758
Leases & Rents	\$366,455	\$301,890	\$299,872	\$277,278
Charges For Services	\$90,660	\$171,020	\$443,475	\$444,215
Other	\$319,954	\$428,668	\$136,265	\$172,575
Fines & Forfeitures	\$239,191	\$223,965	\$254,000	\$233,000
Investment Earnings	\$51,592	-\$419,006	\$55,692	\$50,032
Total Revenues:	\$32,114,874	\$35,336,020	\$42,917,863	\$36,697,975
Expenditures				
Payroll Expenses	\$5,316,433	\$5,723,877	\$6,676,566	\$9,446,771
Dues & Memberships	\$279,145	\$79,587	\$121,041	\$115,274

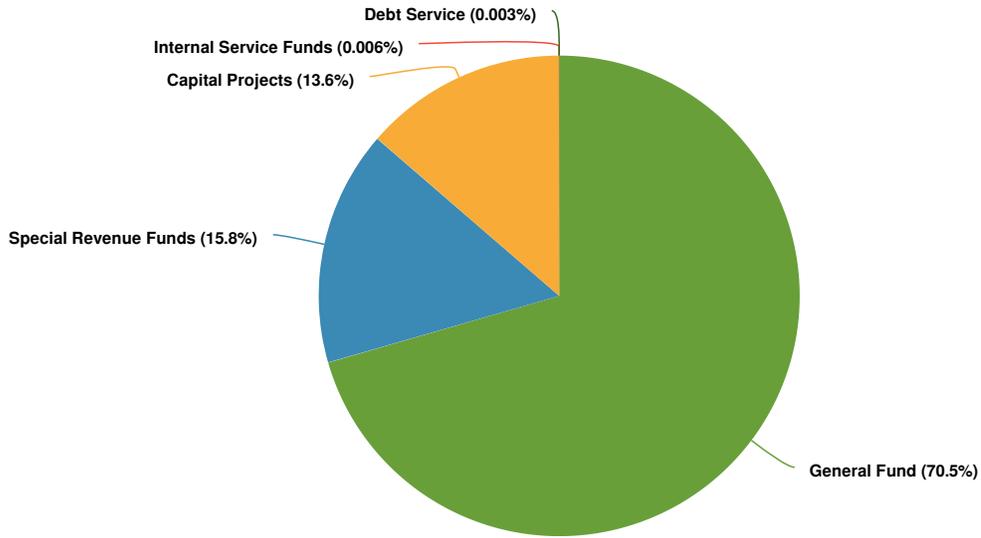


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Meetings & Training	\$17,227	\$50,314	\$143,738	\$150,133
Maintenance & Repair	\$4,092,846	\$3,502,207	\$5,508,855	\$6,811,134
Utilities	\$719,306	\$780,607	\$802,609	\$822,689
Contractual Services	\$11,181,261	\$11,943,253	\$12,978,053	\$12,285,203
Supplies	\$257,043	\$250,934	\$339,181	\$450,768
Equipment/Improvement	\$443,487	\$827,830	\$269,060	\$572,160
Damages/Vandalism	\$29,992	\$25,177	\$53,000	\$53,000
Internal Service	\$632,366	\$397,754	\$394,324	\$419,913
Contingency	\$0	\$0	\$10,942,809	\$4,976,382
Capital Expenditures	\$4,758,055	\$3,828,700	\$7,897,700	\$6,934,631
Debt Service	\$407,465	\$500	\$15,550	\$19,750
Total Expenditures:	\$28,134,627	\$27,410,740	\$46,142,486	\$43,057,808
Total Revenues Less Expenditures:	\$3,980,247	\$7,925,280	-\$3,224,623	-\$6,359,833
Ending Fund Balance:	\$24,505,961	\$32,289,077	\$29,433,561	\$25,167,073



Revenue by Fund

2024 Revenue by Fund



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund					
General Fund	\$22,162,647	\$24,611,980	\$24,804,255	\$25,585,805	3.2%
Total General Fund:	\$22,162,647	\$24,611,980	\$24,804,255	\$25,585,805	3.2%
Debt Service					
GO Bond Debt Serv	\$26,073	\$270	\$1,200	\$600	-50%
Eagle Mtn CFD Debt Serv	\$394,943	\$4,900	\$1,480	\$100	-93.2%
MPC Debt Serv	\$29	\$17	\$100	\$300	200%
Total Debt Service:	\$421,045	\$5,188	\$2,780	\$1,000	-64%
Capital Projects					
Capital Projects Fund	\$1,093,900	\$746,973	\$1,221,951	\$4,463,319	265.3%
Public Art Fund	\$56	\$110	\$100,240	\$100,240	0%
Fire/EMS Dev Fee	\$63,387	\$28,624	\$16,221	\$13,780	-15%
Streets Dev Fee	\$77,874	\$258,734	\$240,438	\$201,740	-16.1%
Park/Rec Dev Fee	\$257,704	\$310,687	\$205,348	\$167,030	-18.7%
Total Capital Projects:	\$1,492,921	\$1,345,128	\$1,784,198	\$4,946,109	177.2%
Special Revenue Funds					
Streets Fund	\$3,674,622	\$3,928,480	\$4,017,557	\$3,909,198	-2.7%

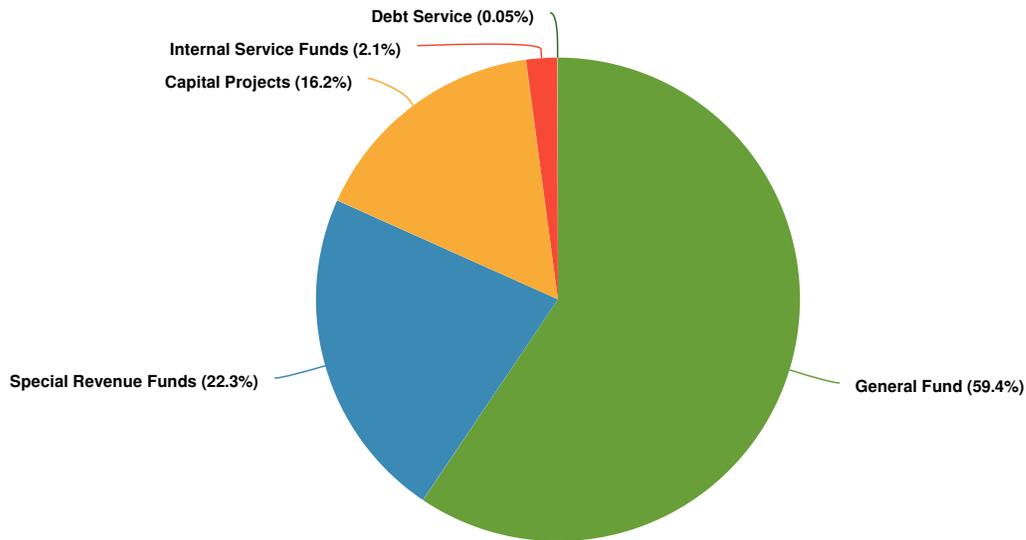


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Downtown Strategy Fund	\$133,538	\$115,179	\$121,015	\$107,062	-11.5%
Economic Development Fund	\$439,067	\$493,697	\$479,261	\$426,087	-11.1%
Tourism Fund	\$49,039	\$70,536	\$65,180	\$65,180	0%
Special Revenue Fund	\$3,006,984	\$4,425,914	\$11,190,000	\$1,190,000	-89.4%
Court Enhancement Fund	\$28,478	\$26,748	\$49,900	\$33,300	-33.3%
Environmental Fund	\$40,590	\$12,340	\$2,400	\$2,400	0%
Cottonwoods Maint Dist	\$6,481	\$6,633	\$8,742	\$9,840	12.6%
Total Special Revenue Funds:	\$7,378,799	\$9,079,529	\$15,934,055	\$5,743,067	-64%
Internal Service Funds					
Facilities Reserve Fund	\$15,556	-\$106,915	\$1,000	\$1,000	0%
Technology Repl Fund	\$65,012	\$66,912	\$65,017	\$62,000	-4.6%
Vehicle/Equip Repl Fund	\$578,894	\$334,200	\$326,558	\$358,994	9.9%
Total Internal Service Funds:	\$659,462	\$294,196	\$392,575	\$421,994	7.5%
Total:	\$32,114,874	\$35,336,020	\$42,917,863	\$36,697,975	-14.5%



Expenditures by Fund

2024 Expenditures by Fund



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund					
General Fund	\$14,234,746	\$14,112,368	\$24,804,255	\$25,585,805	3.2%
Total General Fund:	\$14,234,746	\$14,112,368	\$24,804,255	\$25,585,805	3.2%
Debt Service					
GO Bond Debt Serv	\$0	\$0	\$350	\$350	0%
Eagle Mtn CFD Debt Serv	\$407,044	\$588	\$14,200	\$18,900	33.1%
MPC Debt Serv	\$510	\$10	\$1,010	\$510	-49.5%
Total Debt Service:	\$407,554	\$598	\$15,560	\$19,760	27%
Capital Projects					
Capital Projects Fund	\$4,517,462	\$3,581,668	\$8,149,040	\$6,918,531	-15.1%
Public Art Fund	\$71,712	\$22,468	\$144,649	\$41,761	-71.1%
Park/Rec Dev Fee	\$40,000	\$0	\$0	\$0	0%
Total Capital Projects:	\$4,629,174	\$3,604,136	\$8,293,689	\$6,960,292	-16.1%
Special Revenue Funds					
Streets Fund	\$4,404,058	\$3,268,623	\$5,908,110	\$7,048,280	19.3%
Downtown Strategy Fund	\$99,559	\$46,358	\$65,200	\$85,200	30.7%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Economic Development Fund	\$223,310	\$176,753	\$225,920	\$229,630	1.6%
Tourism Fund	\$166,420	\$144,535	\$277,114	\$354,029	27.8%
Special Revenue Fund	\$2,982,275	\$4,417,474	\$5,190,000	\$1,190,000	-77.1%
Court Enhancement Fund	\$35,052	\$19,495	\$89,850	\$54,600	-39.2%
Environmental Fund	\$440,666	\$611,382	\$627,100	\$627,024	0%
Cottonwoods Maint Dist	\$4,898	\$16,848	\$12,388	\$13,488	8.9%
Total Special Revenue Funds:	\$8,356,238	\$8,701,469	\$12,395,682	\$9,602,251	-22.5%
Internal Service Funds					
Facilities Reserve Fund	\$434,166	\$867,619	\$550,000	\$550,000	0%
Technology Repl Fund	\$19,224	\$43,971	\$50,000	\$50,000	0%
Vehicle/Equip Repl Fund	\$53,525	\$80,580	\$33,300	\$289,700	770%
Total Internal Service Funds:	\$506,915	\$992,170	\$633,300	\$889,700	40.5%
Total:	\$28,134,627	\$27,410,740	\$46,142,486	\$43,057,808	-6.7%



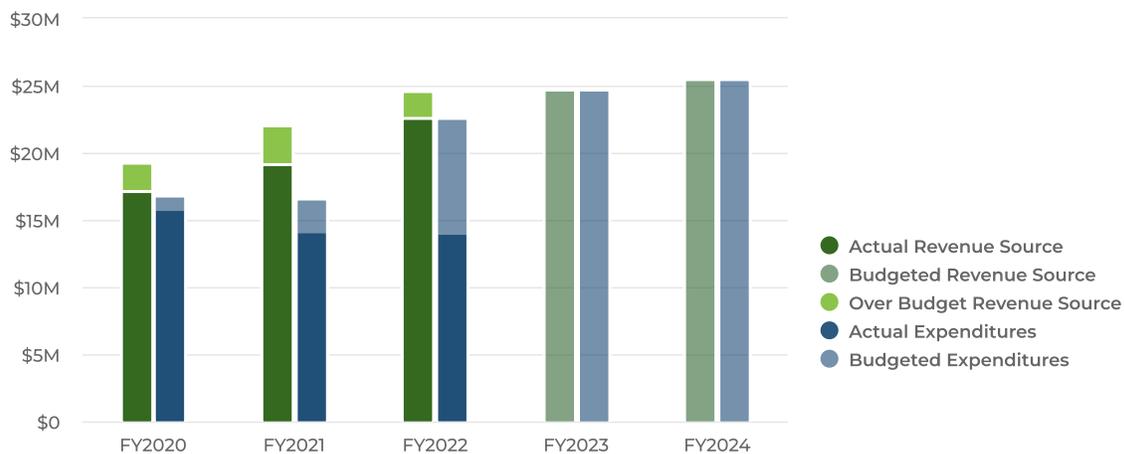


General Fund

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

Summary

The Town of Fountain Hills is projecting \$25.59M of revenue in FY2024, which represents a 3.2% increase over the prior year. Budgeted expenditures are projected to increase by 3.2% or \$781.55K to \$25.59M in FY2024.



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.

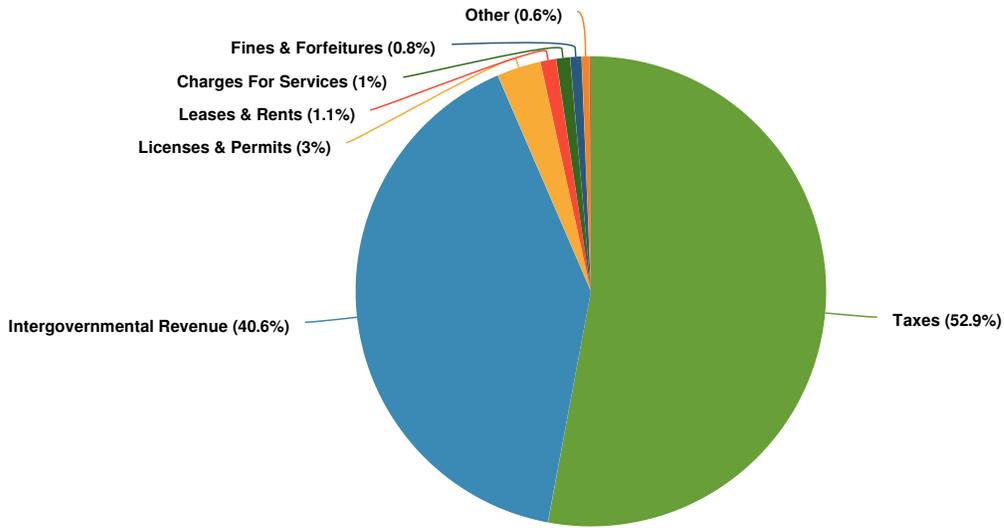
Since fiscal year 2020, the Town's General Fund has received more revenue than forecast and spent less than what was budgeted. Also in fiscal year 2020, the Town amended its Financial Policies (Res 2020-16) to clarify year-end reserve balances and prioritize maintaining those reserves over making transfers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

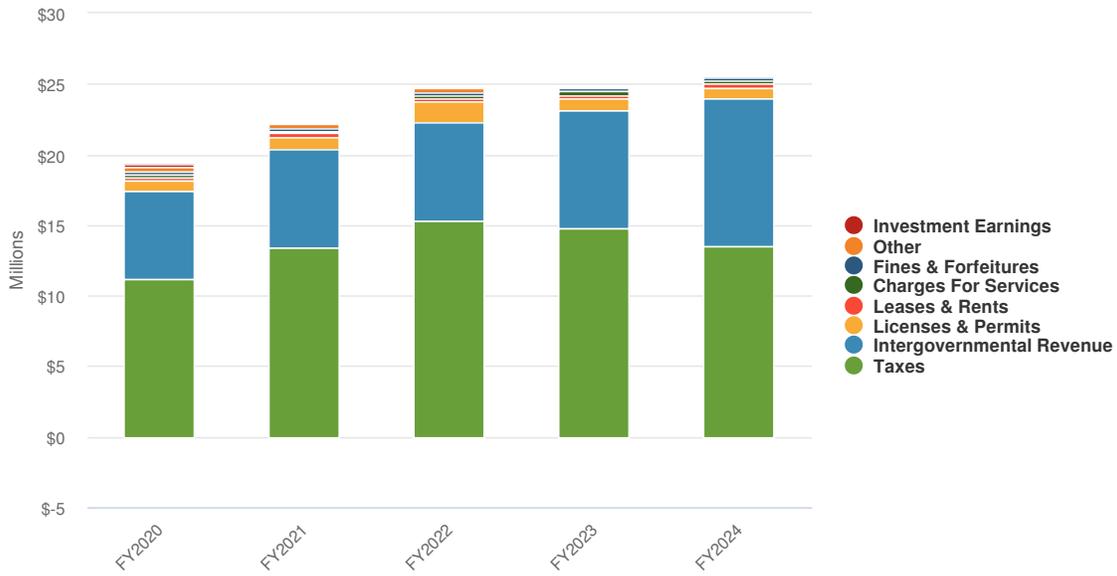
- Since the Town does not collect a primary or secondary property tax, the entire "Taxes" section in the chart below is from the collection of the Town's portion of the sales tax. The current sales tax rate for the Town is 2.9%, except for long-term residential rentals that are assessed at 1.6%. Hotels 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.

Projected 2024 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, there is a possibility of a recession in the coming fiscal year. Based on that possibility, revenues for the General Fund are not expected to grow at the same rate as prior years.
- State-shared revenues will also increase, mostly due to a change in the formula for Urban Revenue Sharing made by the state legislature. As a result of the lowered income tax rates, the legislature increased the percentage of income tax receipts that are distributed to local governments.
- The other categories of revenue are fairly consistent with the prior year.

Budgeted and Historical 2024 Revenues by Source



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

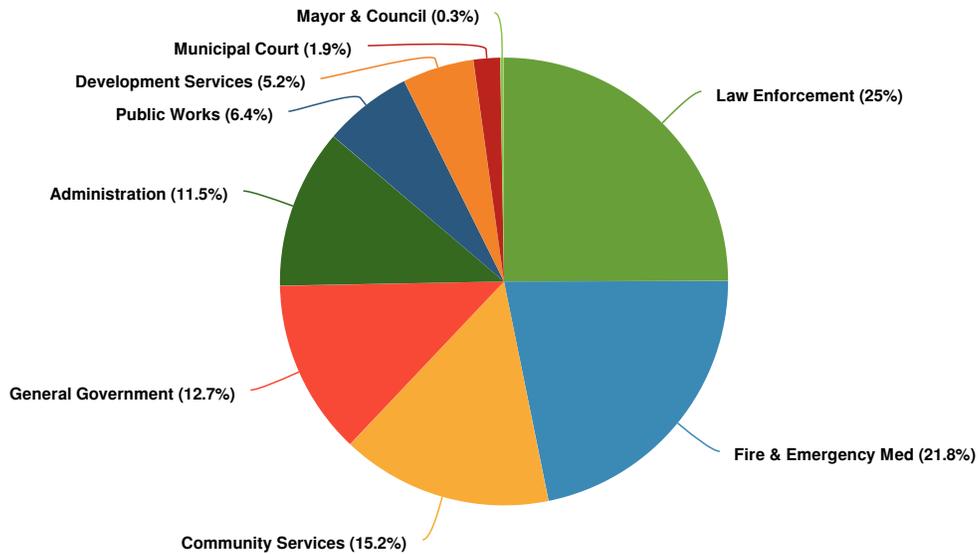
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Taxes	\$13,366,807	\$15,342,729	\$14,751,223	\$13,544,799	-8.2%
Intergovernmental Revenue	\$6,995,548	\$6,946,834	\$8,393,328	\$10,387,730	23.8%
Licenses & Permits	\$853,654	\$1,433,168	\$782,092	\$770,208	-1.5%
Leases & Rents	\$366,455	\$301,890	\$299,872	\$277,278	-7.5%
Charges For Services	\$83,583	\$167,478	\$243,475	\$244,215	0.3%
Other	\$260,869	\$371,520	\$105,265	\$141,575	34.5%
Fines & Forfeitures	\$210,882	\$197,381	\$205,000	\$200,000	-2.4%
Investment Earnings	\$24,849	-\$149,021	\$24,000	\$20,000	-16.7%
Total Revenue Source:	\$22,162,647	\$24,611,980	\$24,804,255	\$25,585,805	3.2%

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:

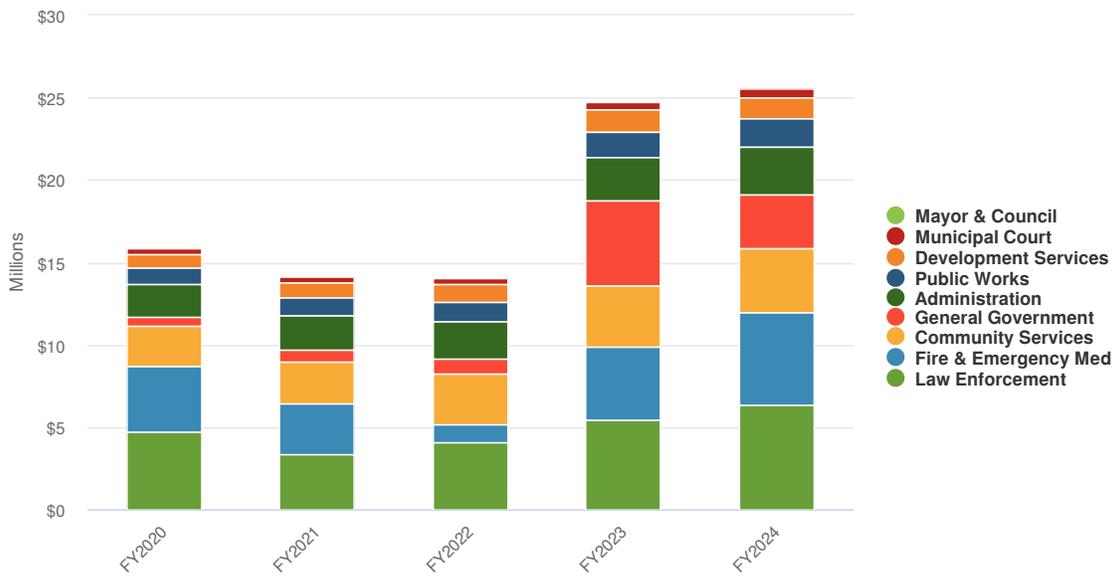
- Mayor & Council
- Administration
 - Town Manager
 - Information Technology
 - Town Clerk
 - Administrative Services (HR & Risk Mgt.)
 - Finance
 - Public Information
 - Legal Services
 - Purchasing
- General Government
- Municipal Court
- Public Works
- Development Services
- Community Services
- Fire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

Budgeted Expenditures by Department



Note: The percentage shown above for the General Government Department includes \$2.5M 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.

Budgeted and Historical Expenditures by Department



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

The following table contains historical amounts by department and the percentage change between fiscal year 2023 and fiscal year 2024. Individual departments with an increase over 10% are detailed as follows:

- o Administration:
 - Cost of Living Adjustment for all positions
 - Addition of 2 full-time positions, 2 part-time positions, and increased an existing part-time position to full-time
 - Multiple supplements approved for various divisions to offset inflation costs
- o Municipal Court:
 - Cost of Living Adjustment for all positions
 - Increased budget for additional conferences and trainings
- o Fire & Emergency Medical:
 - Rural Metro contract ending on 12/31/2023
 - Required technology and personal protective equipment being purchased
 - All Fire Department personnel (34 full-time positions) will be paid through General Fund beginning on 1/1/2024
- o Law Enforcement:
 - Annual contract with Maricopa County Sheriffs Office increased by 17%

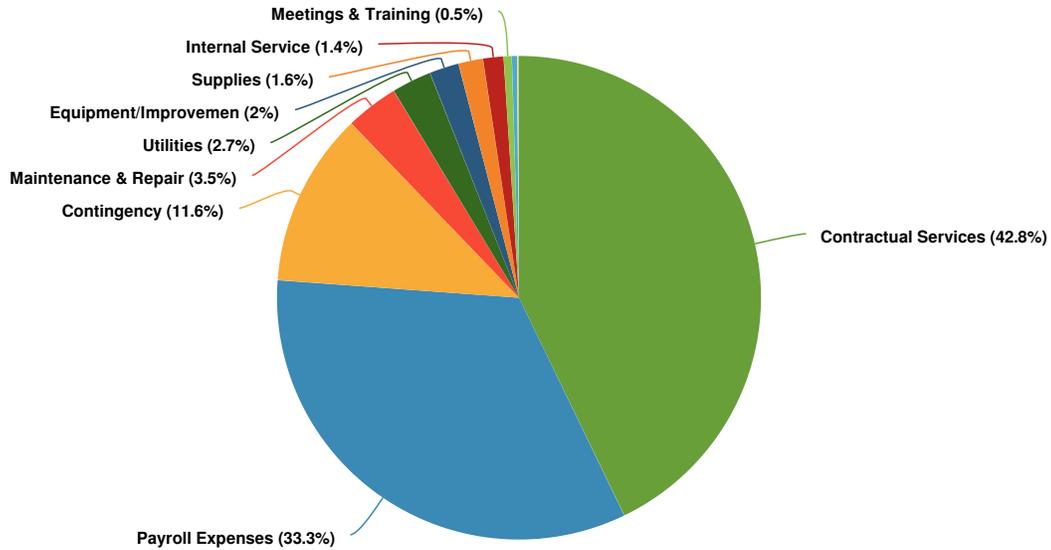
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Mayor & Council	\$50,769	\$62,684	\$76,619	\$65,494	-14.5%
Administration	\$2,044,524	\$2,311,235	\$2,672,360	\$2,948,360	10.3%
General Government	\$753,253	\$884,814	\$5,141,607	\$3,238,088	-37%
Municipal Court	\$378,994	\$408,115	\$446,749	\$495,409	10.9%
Public Works	\$1,085,908	\$1,125,503	\$1,497,800	\$1,642,802	9.7%
Development Services	\$939,892	\$1,052,527	\$1,359,678	\$1,318,663	-3%
Community Services	\$2,536,068	\$3,095,977	\$3,695,572	\$3,898,569	5.5%
Fire & Emergency Med	\$3,092,450	\$1,126,933	\$4,457,834	\$5,589,825	25.4%



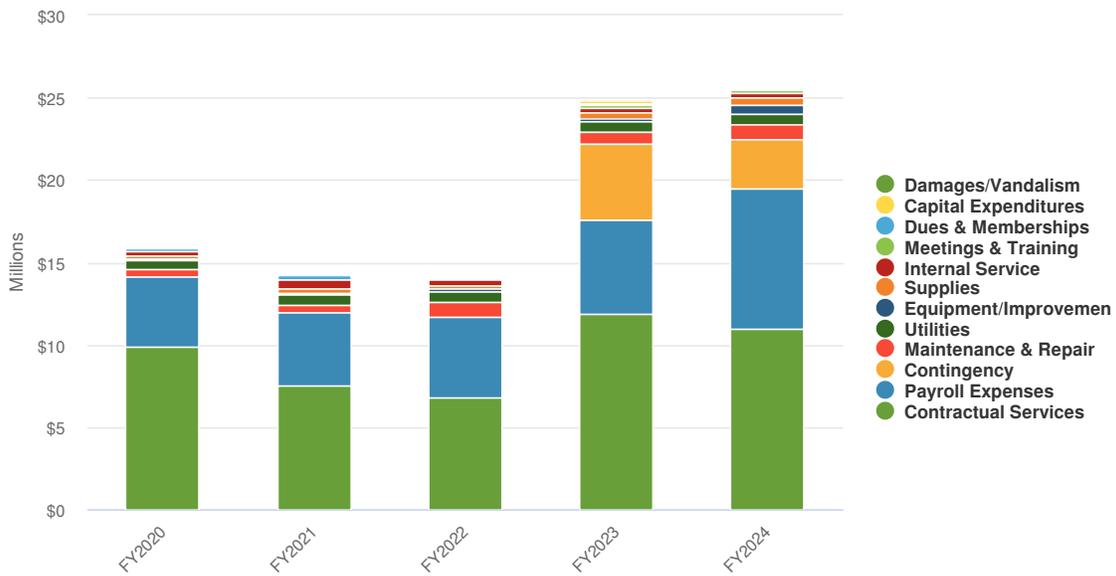
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Law Enforcement	\$3,352,889	\$4,044,580	\$5,456,036	\$6,388,595	17.1%
Total Expenditures:	\$14,234,746	\$14,112,368	\$24,804,255	\$25,585,805	3.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



The following table contains historical amounts by expenditure category and the percentage change between fiscal year 2023 and fiscal year 2024. Individual categories with an increase over 10% is detailed as follows:

- Payroll Expenses: 7% cost of living adjustment across all departments (except the Town Manager division) and addition of Fire Department personnel beginning in January 2024
- Maintenance & Repair: Increase to Facilities Operations' base budget and additional budget for fire apparatus maintenance
- Supplies: Increase to Facilities Operations' base budget
- Equipment/Improvements: Initial fire department purchases of technology and equipment

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$4,487,979	\$4,941,659	\$5,756,074	\$8,526,349	48.1%
Dues & Memberships	\$252,899	\$64,187	\$86,882	\$90,440	4.1%
Meetings & Training	\$12,457	\$41,724	\$131,118	\$140,013	6.8%
Maintenance & Repair	\$448,668	\$893,647	\$736,865	\$906,519	23%
Utilities	\$587,312	\$646,895	\$659,153	\$679,233	3%
Contractual Services	\$7,493,888	\$6,780,795	\$11,837,430	\$10,961,420	-7.4%
Supplies	\$223,005	\$232,600	\$307,106	\$418,693	36.3%
Equipment/Improvement	\$134,515	\$119,596	\$196,510	\$506,160	157.6%
Damages/Vandalism	\$1,172	\$11,963	\$13,000	\$13,000	0%
Internal Service	\$563,818	\$330,546	\$324,148	\$348,396	7.5%
Contingency	\$0	\$0	\$4,579,969	\$2,979,582	-34.9%
Capital Expenditures	\$29,034	\$48,757	\$176,000	\$16,000	-90.9%
Total Expense Objects:	\$14,234,746	\$14,112,368	\$24,804,255	\$25,585,805	3.2%



Fund Balance

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



Note: The FY23 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.

	FY2020	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	—	
Unassigned	\$5,528,744	\$10,958,102	\$9,438,232	\$5,266,833	-44.2%
Committed	\$3,086,699	\$3,296,434	\$3,595,599	\$3,980,307	10.7%
Nonspendable	\$11,400	\$27,288	\$51,309	\$0	-100%
Total Fund Balance:	\$8,626,843	\$14,281,824	\$13,085,141	\$9,247,140	-29.3%



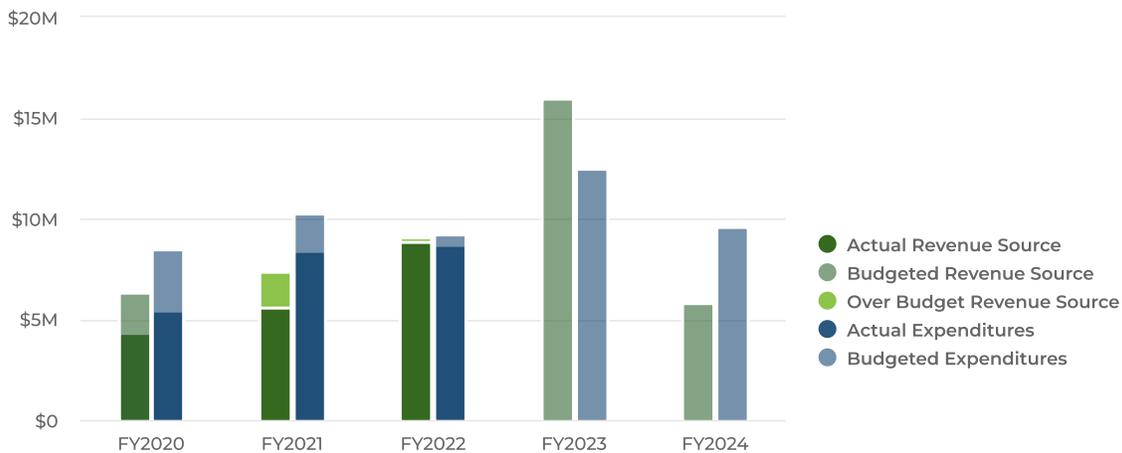
Special Revenue Funds

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 \$5.84M of revenue in FY2024, which represents a 63.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 23.1% or \$2.9M to \$9.64M in FY2024.



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

Revenue by Fund

Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Public Art Fund	\$56	\$110	\$100,240	\$100,240	0%
Special Revenue Funds					
Streets Fund	\$3,674,622	\$3,928,480	\$4,017,557	\$3,909,198	-2.7%
Downtown Strategy Fund	\$133,538	\$115,179	\$121,015	\$107,062	-11.5%

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Economic Development Fund	\$439,067	\$493,697	\$479,261	\$426,087	-11.1%
Tourism Fund	\$49,039	\$70,536	\$65,180	\$65,180	0%
Special Revenue Fund	\$3,006,984	\$4,425,914	\$11,190,000	\$1,190,000	-89.4%
Court Enhancement Fund	\$28,478	\$26,748	\$49,900	\$33,300	-33.3%
Environmental Fund	\$40,590	\$12,340	\$2,400	\$2,400	0%
Cottonwoods Maint Dist	\$6,481	\$6,633	\$8,742	\$9,840	12.6%
Total Special Revenue Funds:	\$7,378,799	\$9,079,529	\$15,934,055	\$5,743,067	-64%
Total:	\$7,378,855	\$9,079,639	\$16,034,295	\$5,843,307	-63.6%

Expenditures by Fund

Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Public Art Fund	\$71,712	\$22,468	\$144,649	\$41,761	-71.1%
Special Revenue Funds					
Streets Fund	\$4,404,058	\$3,268,623	\$5,908,110	\$7,048,280	19.3%
Downtown Strategy Fund	\$99,559	\$46,358	\$65,200	\$85,200	30.7%
Economic Development Fund	\$223,310	\$176,753	\$225,920	\$229,630	1.6%
Tourism Fund	\$166,420	\$144,535	\$277,114	\$354,029	27.8%
Special Revenue Fund	\$2,982,275	\$4,417,474	\$5,190,000	\$1,190,000	-77.1%
Court Enhancement Fund	\$35,052	\$19,495	\$89,850	\$54,600	-39.2%
Environmental Fund	\$440,666	\$611,382	\$627,100	\$627,024	0%
Cottonwoods Maint Dist	\$4,898	\$16,848	\$12,388	\$13,488	8.9%
Total Special Revenue Funds:	\$8,356,238	\$8,701,469	\$12,395,682	\$9,602,251	-22.5%
Total:	\$8,427,950	\$8,723,937	\$12,540,331	\$9,644,012	-23.1%

Expenditures by Expense Type

Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$828,454	\$782,217	\$920,492	\$920,422	0%
Dues & Memberships	\$26,236	\$15,390	\$34,149	\$24,824	-27.3%
Meetings & Training	\$4,771	\$8,590	\$12,620	\$10,120	-19.8%
Maintenance & Repair	\$3,490,268	\$2,447,046	\$4,771,990	\$5,904,615	23.7%

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Utilities	\$131,994	\$133,713	\$143,456	\$143,456	0%
Contractual Services	\$3,639,758	\$5,150,959	\$1,137,823	\$1,320,983	16.1%
Supplies	\$34,038	\$18,335	\$32,075	\$32,075	0%
Equipment/Improvement	\$16,081	\$74,068	\$27,550	\$21,000	-23.8%
Damages/Vandalism	\$28,819	\$13,214	\$40,000	\$40,000	0%
Internal Service	\$68,548	\$67,208	\$70,176	\$71,517	1.9%
Contingency	\$0	\$0	\$5,350,000	\$1,155,000	-78.4%
Capital Expenditures	\$158,981	\$13,196	\$0	\$0	0%
Total Expense Objects:	\$8,427,950	\$8,723,937	\$12,540,331	\$9,644,012	-23.1%



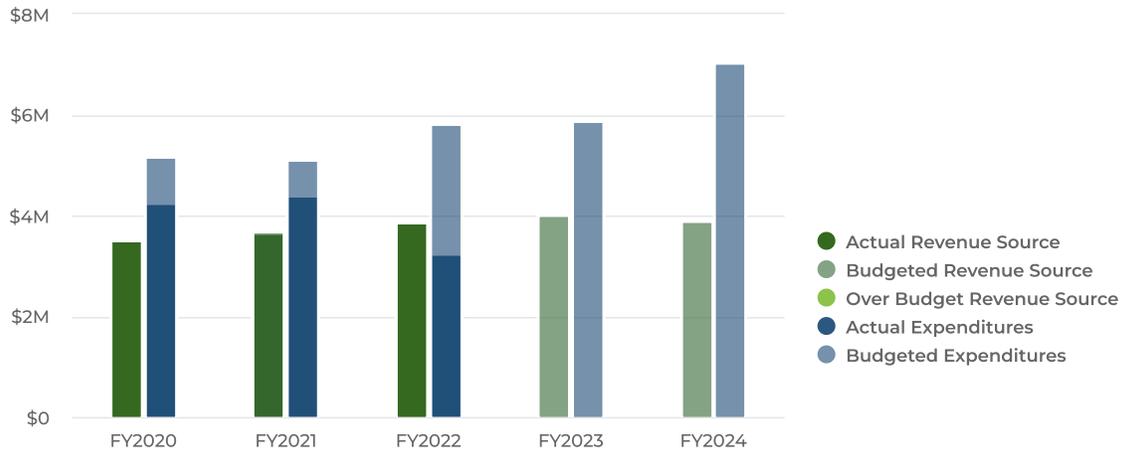


Streets Fund

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.

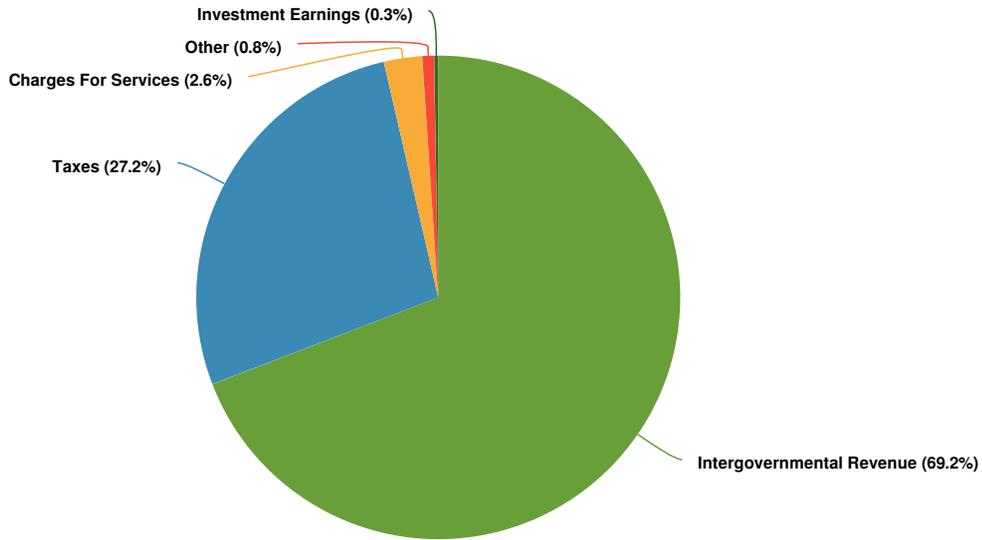
Summary

The Town of Fountain Hills is projecting \$3.91M of revenue in FY2024, which represents a 2.7% decrease over the prior year. Budgeted expenditures are projected to increase by 19.3% or \$1.14M to \$7.05M in FY2024.

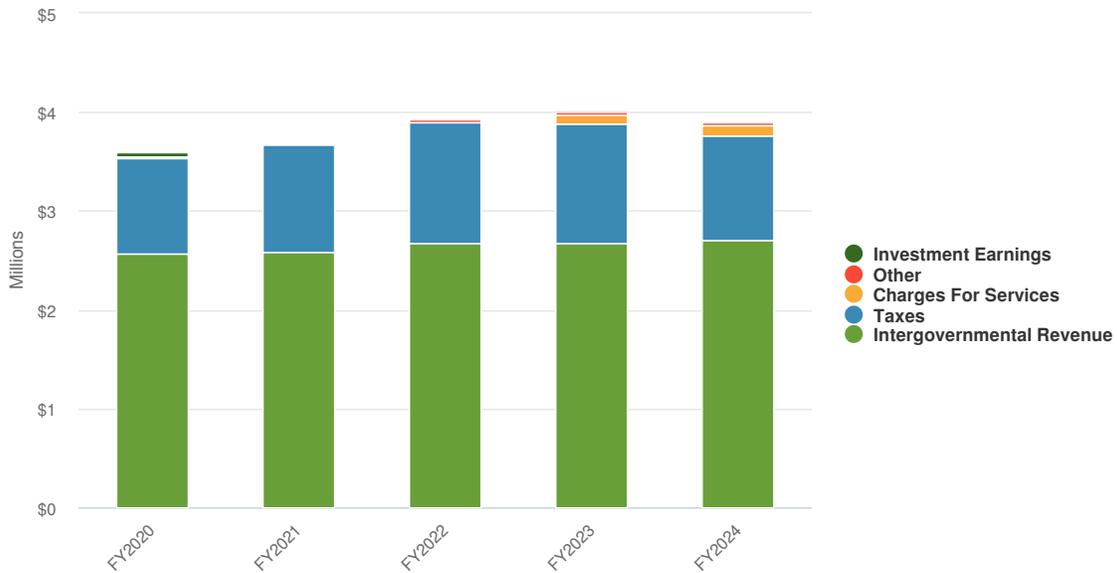


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



The budgeted decrease in tax revenue for FY 2024 is due to the possibility of a recession during the year, which would result in slower growth of taxable sales.

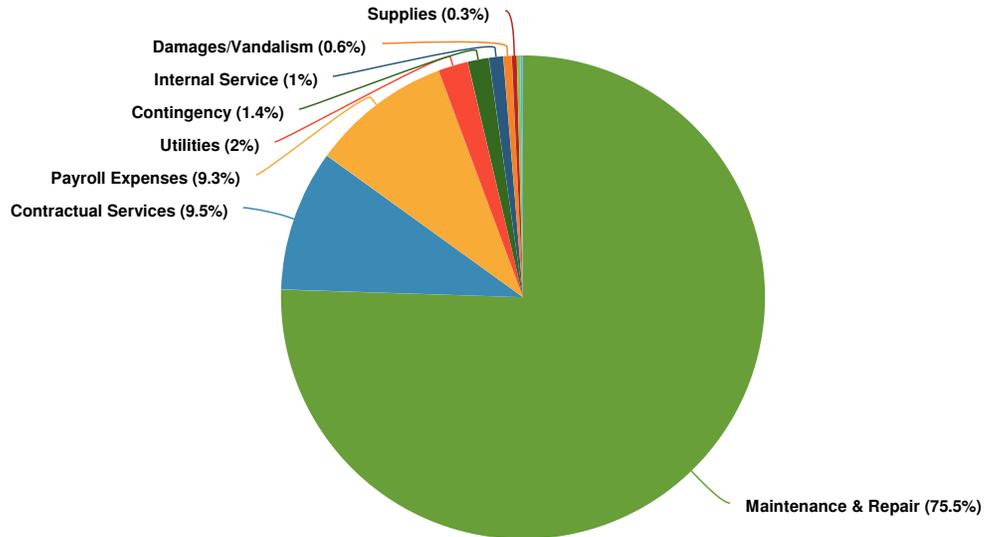
Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.



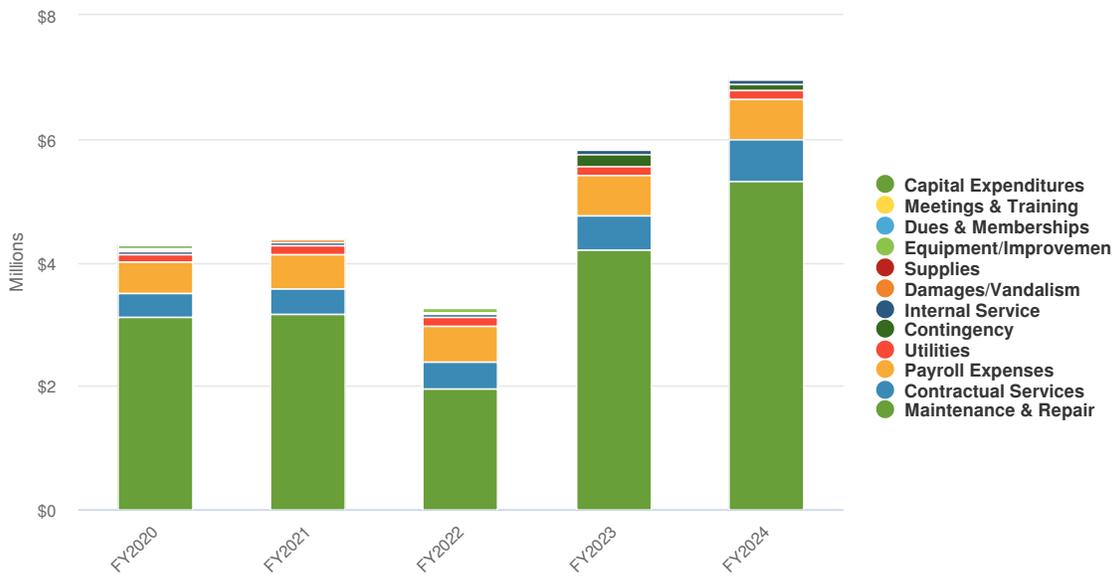
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Taxes	\$1,079,813	\$1,217,983	\$1,197,552	\$1,064,618	-11.1%
Intergovernmental Revenue	\$2,584,538	\$2,681,119	\$2,679,005	\$2,703,580	0.9%
Charges For Services	\$7,077	\$3,542	\$100,000	\$100,000	0%
Other	\$2,460	\$19,616	\$31,000	\$31,000	0%
Investment Earnings	\$734	\$6,219	\$10,000	\$10,000	0%
Total Revenue Source:	\$3,674,622	\$3,928,480	\$4,017,557	\$3,909,198	-2.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



The following table contains historical amounts by expenditure type and the percentage change between fiscal year 2023 and fiscal year 2024. Individual expenditure categories with an increase over 10% are detailed as follows:

- Maintenance & Repair:
 - \$1M increase in Pavement Maintenance
- Contractual Services:
 - Increase to Traffic Signal contract
 - Increase to Landscaping contracts

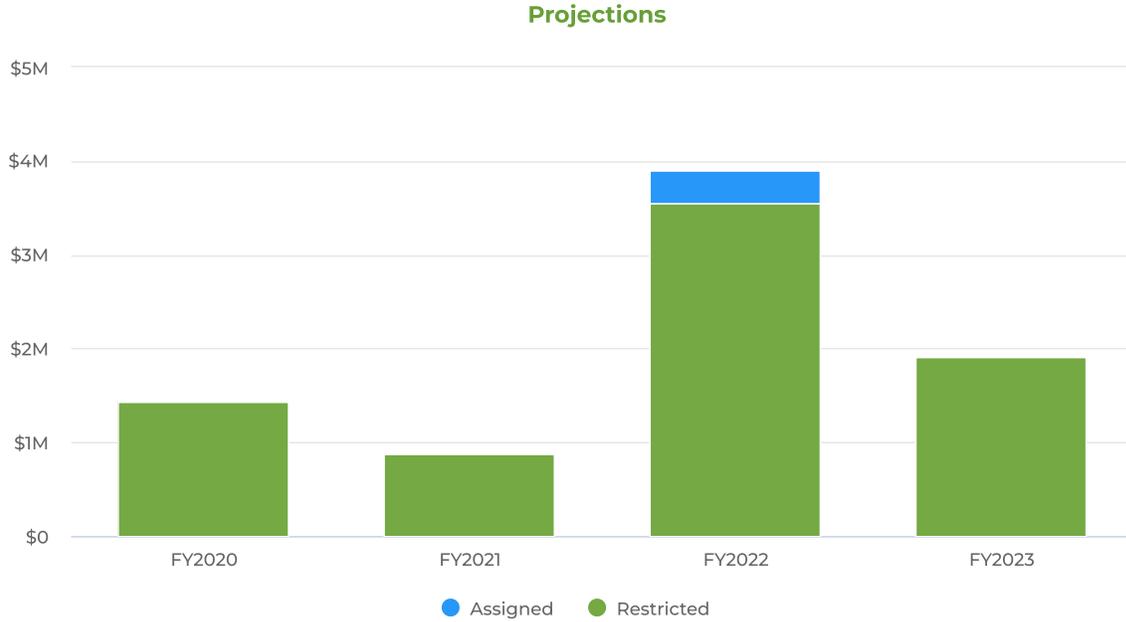
Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$564,529	\$592,167	\$653,387	\$658,909	0.8%
Dues & Memberships	\$4,413	\$2,621	\$11,750	\$11,750	0%
Meetings & Training	\$0	\$205	\$0	\$0	0%
Maintenance & Repair	\$3,168,790	\$1,947,862	\$4,214,665	\$5,322,410	26.3%
Utilities	\$131,624	\$133,713	\$141,406	\$141,406	0%
Contractual Services	\$408,274	\$433,266	\$543,805	\$666,705	22.6%
Supplies	\$22,654	\$14,956	\$22,745	\$22,745	0%
Equipment/Improvement	\$10,428	\$67,384	\$17,000	\$17,000	0%
Damages/Vandalism	\$28,819	\$13,214	\$40,000	\$40,000	0%
Internal Service	\$64,526	\$63,235	\$63,352	\$67,355	6.3%
Contingency	\$0	\$0	\$200,000	\$100,000	-50%
Total Expense Objects:	\$4,404,058	\$3,268,623	\$5,908,110	\$7,048,280	19.3%



Fund Balance

Fund balance in the Streets Fund is restricted by Arizona Revised Statute. Rollover balances are available for use in future years, and the projected balance for FY23 was included for use in the budget for fiscal year 2024. The percentage change between FY22 and FY23 is approximately 50% and is explained by the increased amount of street maintenance that was undertaken during FY23.



Note: The FY23 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.

	FY2020	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	—	
Assigned	\$0	\$0	\$349,312	\$0	-100%
Restricted	\$1,426,673	\$876,905	\$3,553,984	\$1,918,194	-46%
Total Fund Balance:	\$1,426,673	\$876,905	\$3,903,296	\$1,918,194	-50.9%

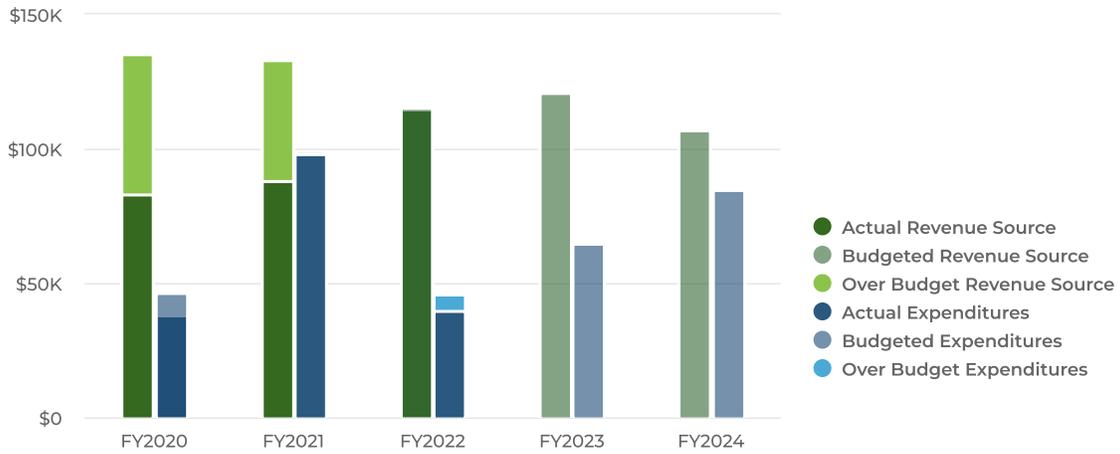


Downtown Strategy Fund

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.

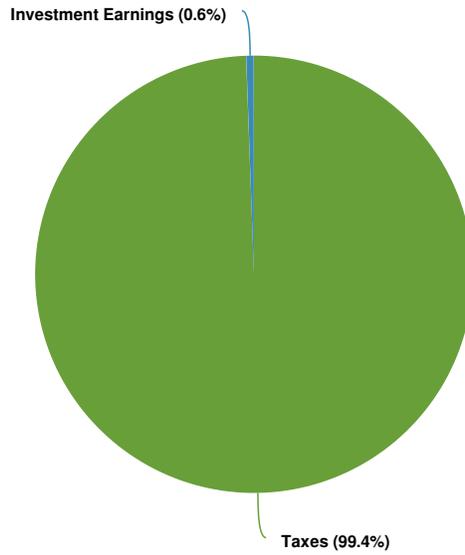
Summary

The Town of Fountain Hills is projecting \$107.06K of revenue in FY2024, which represents a 11.5% decrease over the prior year. Budgeted expenditures are projected to increase by 30.7% or \$20K to \$85.2K in FY2024.

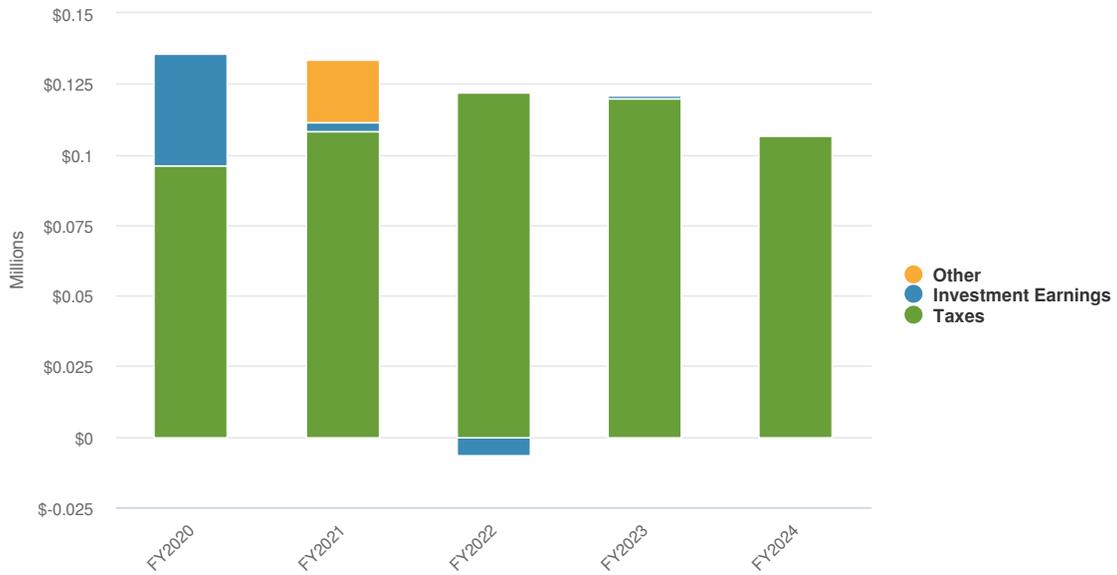


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

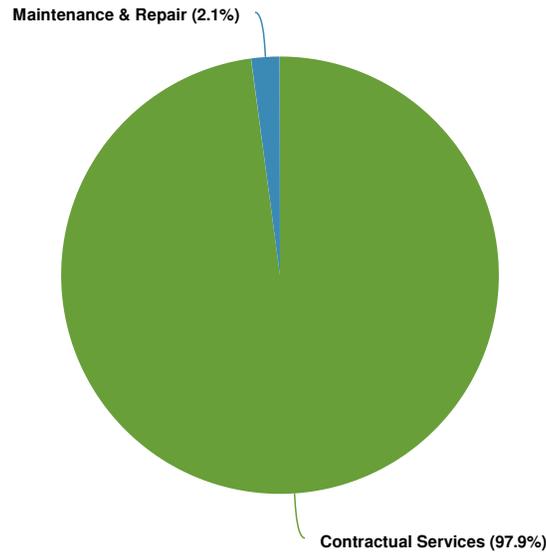
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					



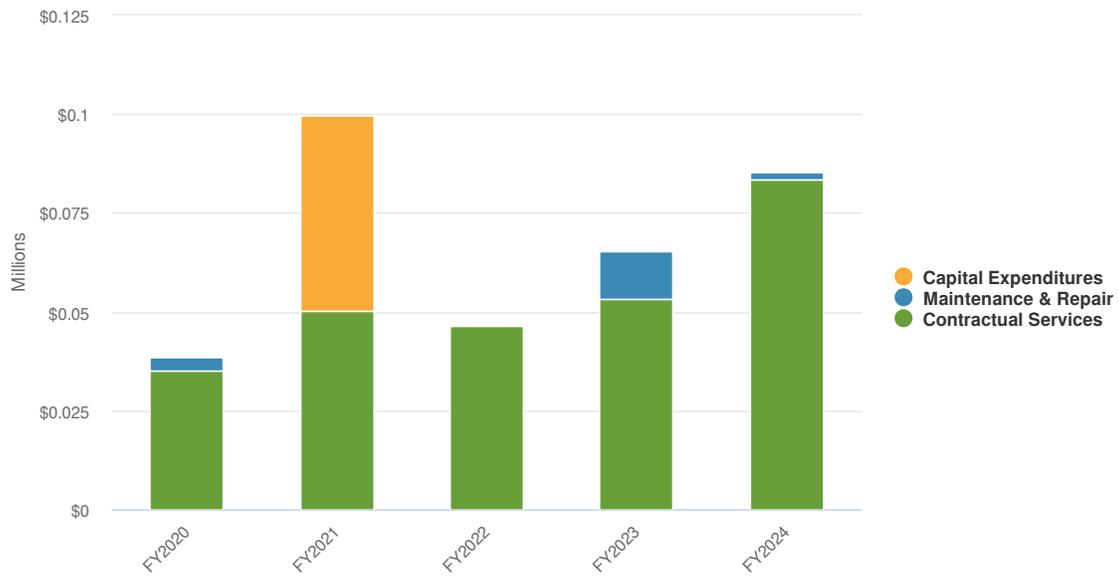
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Taxes	\$107,981	\$121,798	\$119,755	\$106,462	-11.1%
Other	\$22,000	\$0	\$0	\$0	0%
Investment Earnings	\$3,557	-\$6,619	\$1,260	\$600	-52.4%
Total Revenue Source:	\$133,538	\$115,179	\$121,015	\$107,062	-11.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



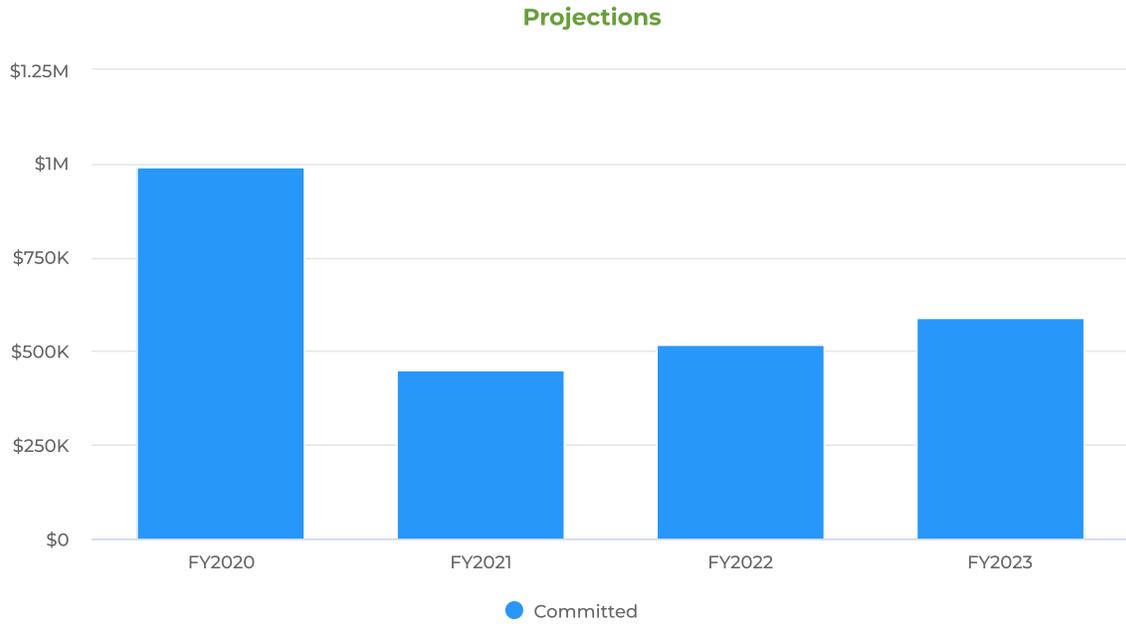
Budgeted and Historical Expenditures by Expense Type



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Maintenance & Repair	\$0	\$0	\$11,800	\$1,800	-84.7%
Contractual Services	\$50,085	\$46,358	\$53,400	\$83,400	56.2%
Capital Expenditures	\$49,474	\$0	\$0	\$0	0%
Total Expense Objects:	\$99,559	\$46,358	\$65,200	\$85,200	30.7%

Fund Balance



Note: The FY23 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.

	FY2020	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	—	
Committed	\$991,495	\$449,768	\$518,590	\$587,302	13.2%
Total Fund Balance:	\$991,495	\$449,768	\$518,590	\$587,302	13.2%

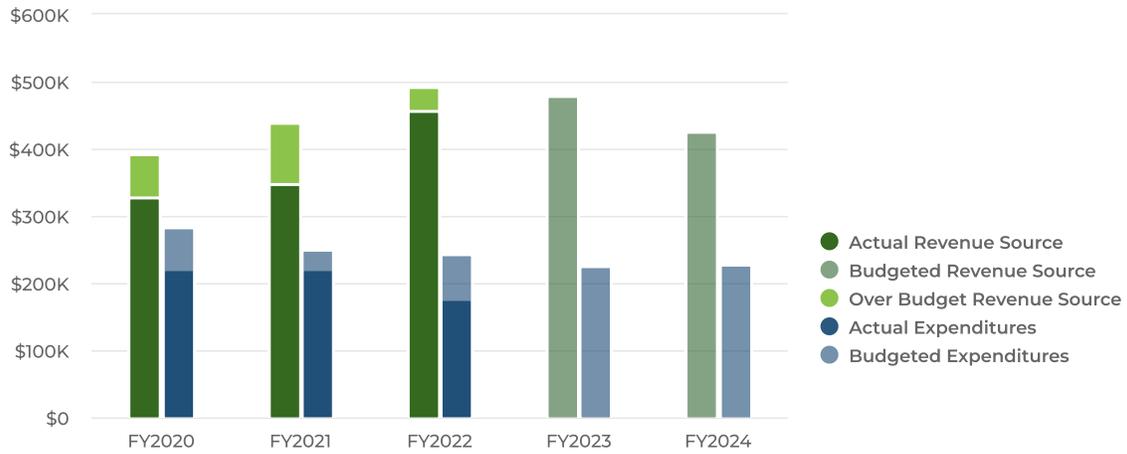


Economic Development Fund

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

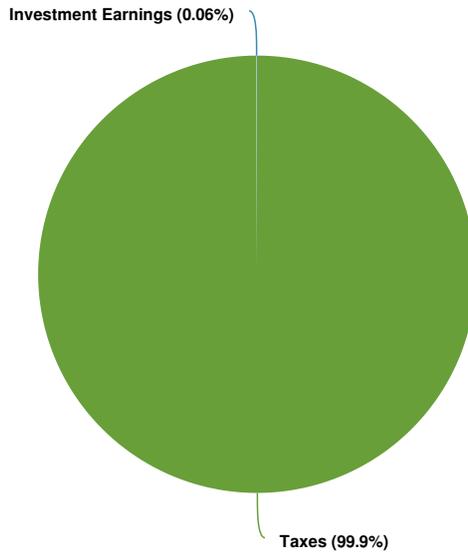
Summary

The Town of Fountain Hills is projecting \$426.09K of revenue in FY2024, which represents a 11.1% decrease over the prior year. Budgeted expenditures are projected to increase by 1.6% or \$3.71K to \$229.63K in FY2024.

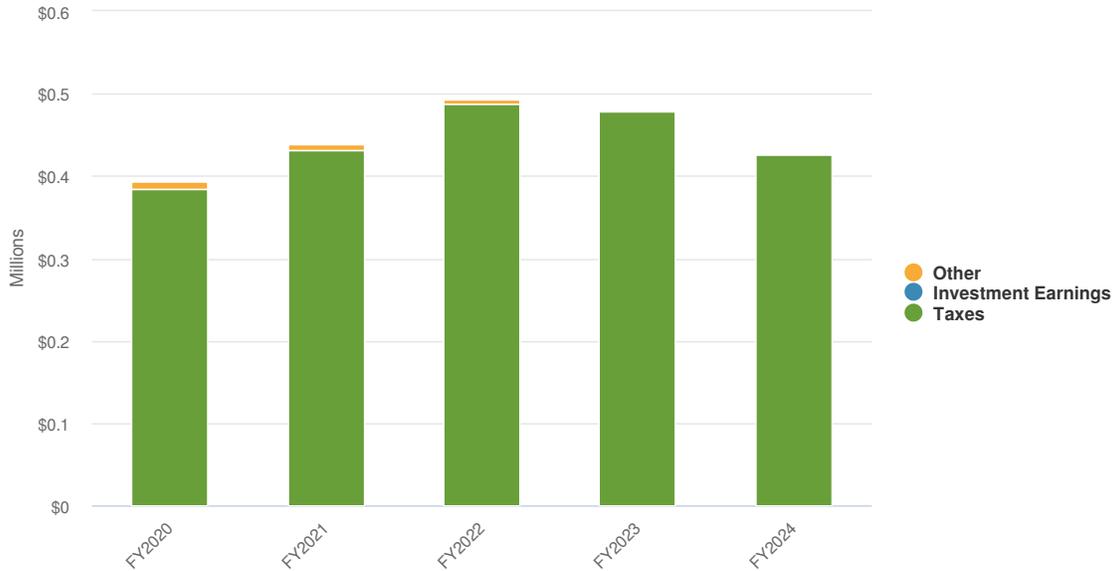


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

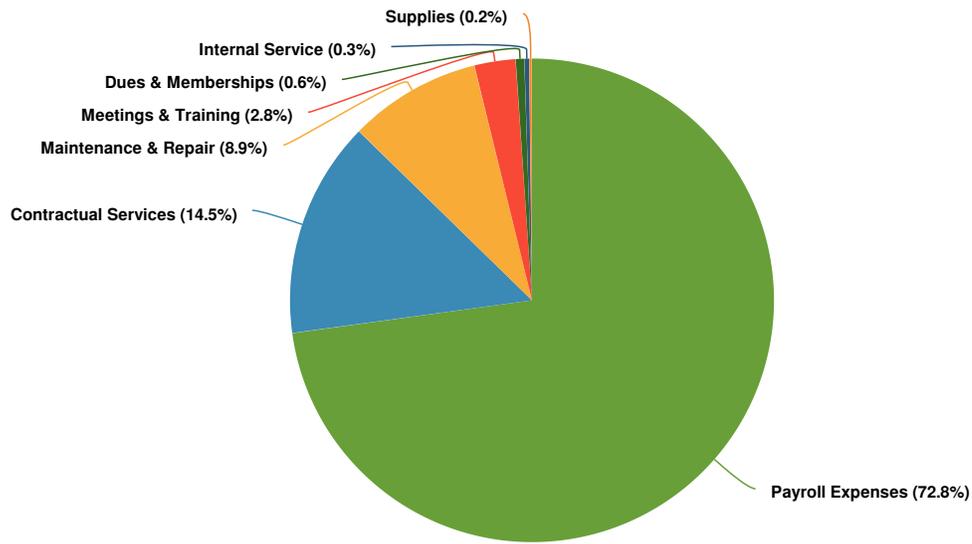
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					



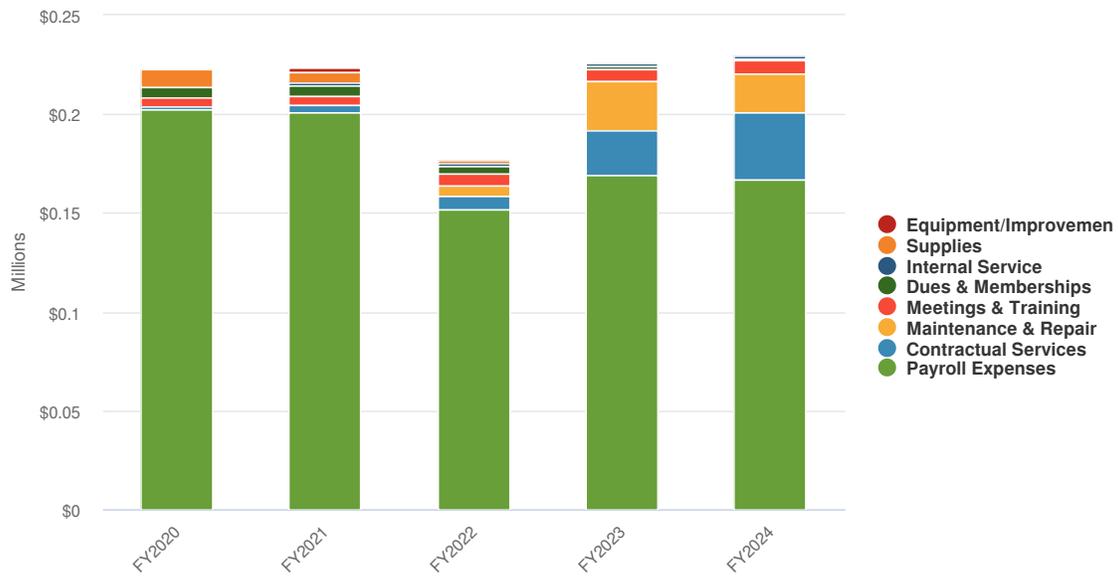
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Taxes	\$431,925	\$487,193	\$479,021	\$425,847	-11.1%
Other	\$7,083	\$6,044	\$0	\$0	0%
Investment Earnings	\$59	\$460	\$240	\$240	0%
Total Revenue Source:	\$439,067	\$493,697	\$479,261	\$426,087	-11.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

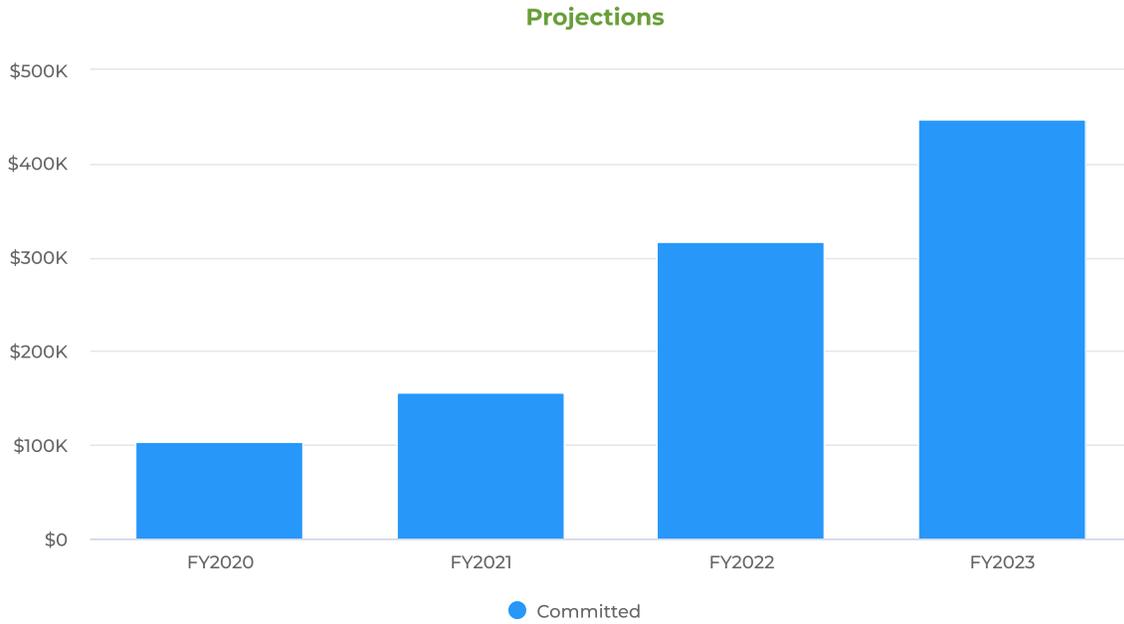


Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$201,256	\$151,534	\$168,831	\$167,260	-0.9%
Dues & Memberships	\$5,157	\$4,309	\$1,299	\$1,299	0%
Meetings & Training	\$4,642	\$5,934	\$6,320	\$6,320	0%
Maintenance & Repair	\$0	\$5,230	\$24,325	\$20,325	-16.4%
Contractual Services	\$3,342	\$6,951	\$23,269	\$33,269	43%
Supplies	\$5,621	\$1,358	\$400	\$400	0%
Equipment/Improvement	\$1,916	\$0	\$0	\$0	0%
Internal Service	\$1,376	\$1,436	\$1,476	\$757	-48.7%
Total Expense Objects:	\$223,310	\$176,753	\$225,920	\$229,630	1.6%



Fund Balance



Note: The FY23 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.

	FY2020	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	—	
Committed	\$103,546	\$156,419	\$317,312	\$446,718	40.8%
Total Fund Balance:	\$103,546	\$156,419	\$317,312	\$446,718	40.8%

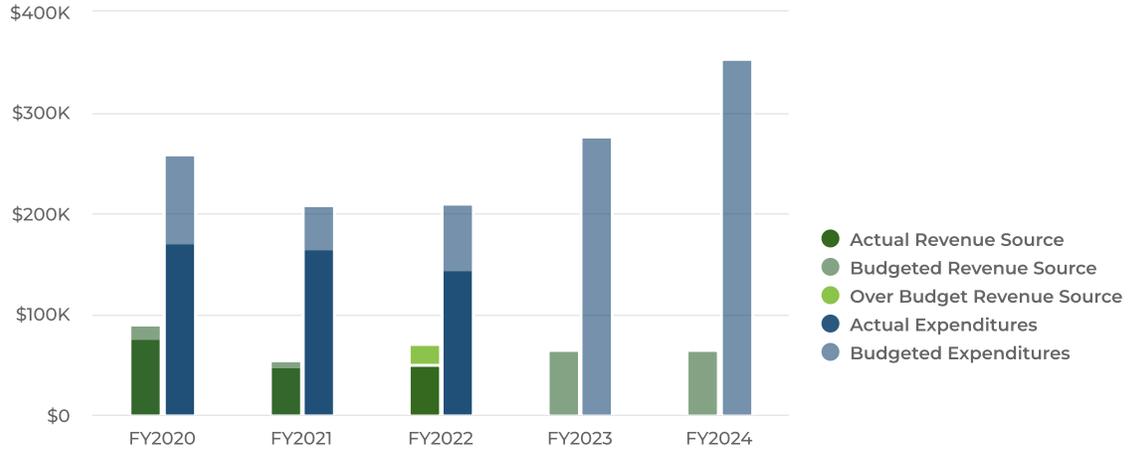


Tourism Fund

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.

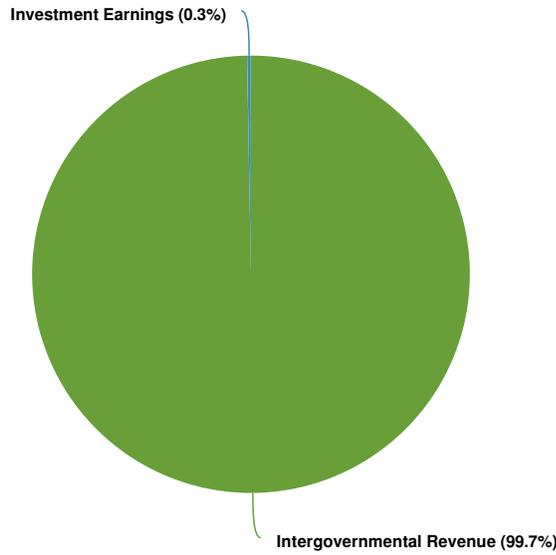
Summary

The Town of Fountain Hills is projecting \$65.18K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 27.8% or \$76.92K to \$354.03K in FY2024.

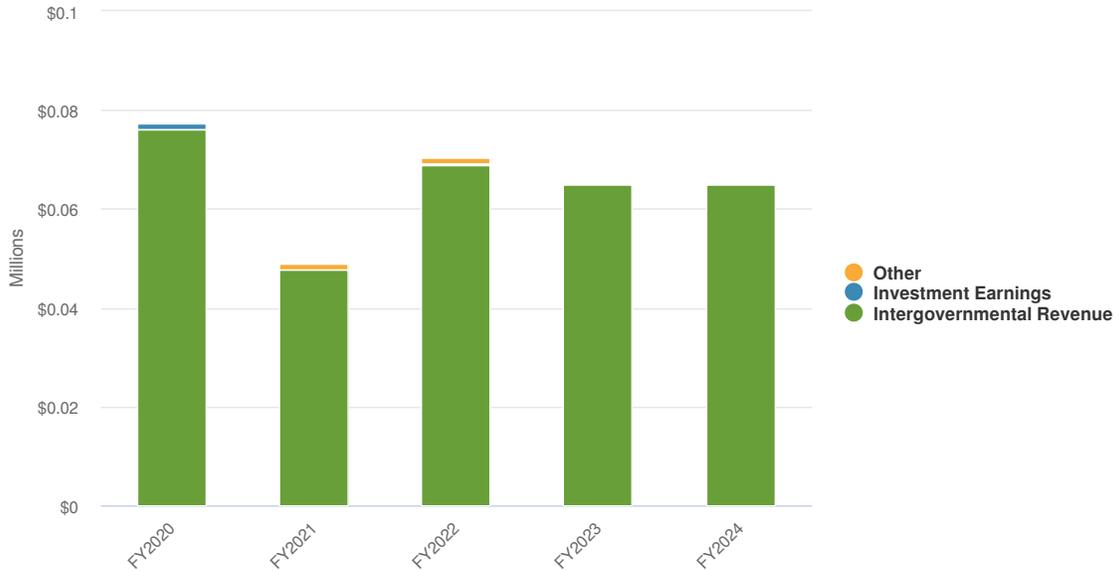


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

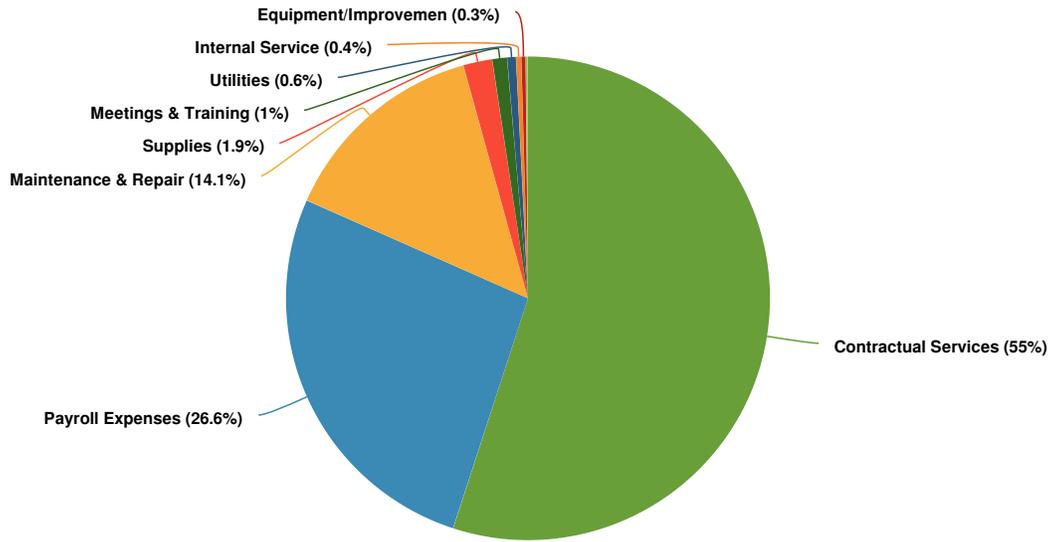
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					



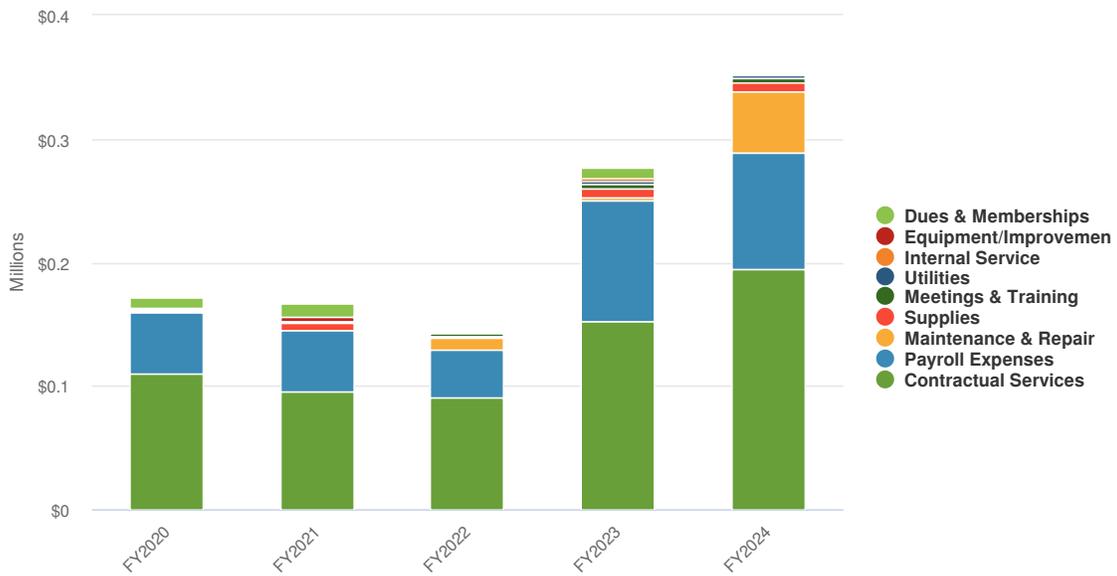
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Intergovernmental Revenue	\$47,653	\$68,985	\$65,000	\$65,000	0%
Other	\$1,340	\$1,216	\$0	\$0	0%
Investment Earnings	\$46	\$335	\$180	\$180	0%
Total Revenue Source:	\$49,039	\$70,536	\$65,180	\$65,180	0%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

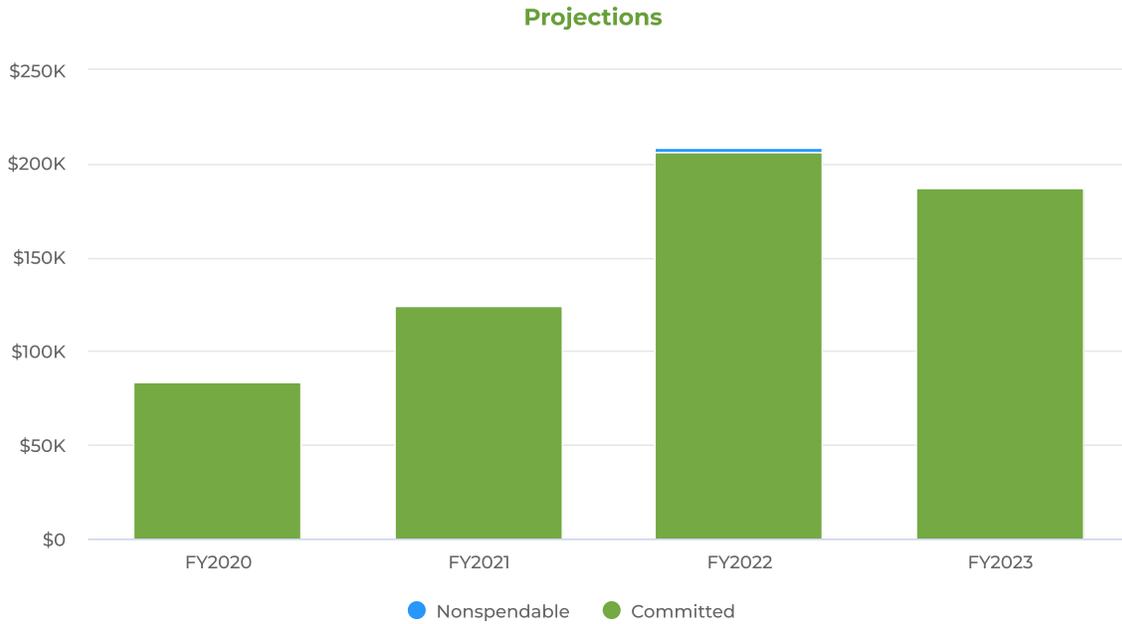


Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$50,497	\$38,515	\$98,274	\$94,253	-4.1%
Dues & Memberships	\$10,165	\$899	\$8,380	\$555	-93.4%
Meetings & Training	\$129	\$2,451	\$3,500	\$3,500	0%
Maintenance & Repair	\$0	\$9,517	\$3,000	\$49,780	1,559.3%
Utilities	\$370	\$0	\$2,050	\$2,050	0%
Contractual Services	\$94,873	\$90,664	\$151,700	\$194,760	28.4%
Supplies	\$5,763	\$1,731	\$6,880	\$6,880	0%
Equipment/Improvement	\$3,737	\$0	\$1,000	\$1,000	0%
Internal Service	\$886	\$757	\$2,330	\$1,251	-46.3%
Total Expense Objects:	\$166,420	\$144,535	\$277,114	\$354,029	27.8%



Fund Balance



Note: The FY23 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.

	FY2020	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	—	
Committed	\$83,261	\$124,129	\$205,872	\$187,082	-9.1%
Nonspendable	\$0	\$0	\$3,075	\$0	-100%
Total Fund Balance:	\$83,261	\$124,129	\$208,947	\$187,082	-10.5%

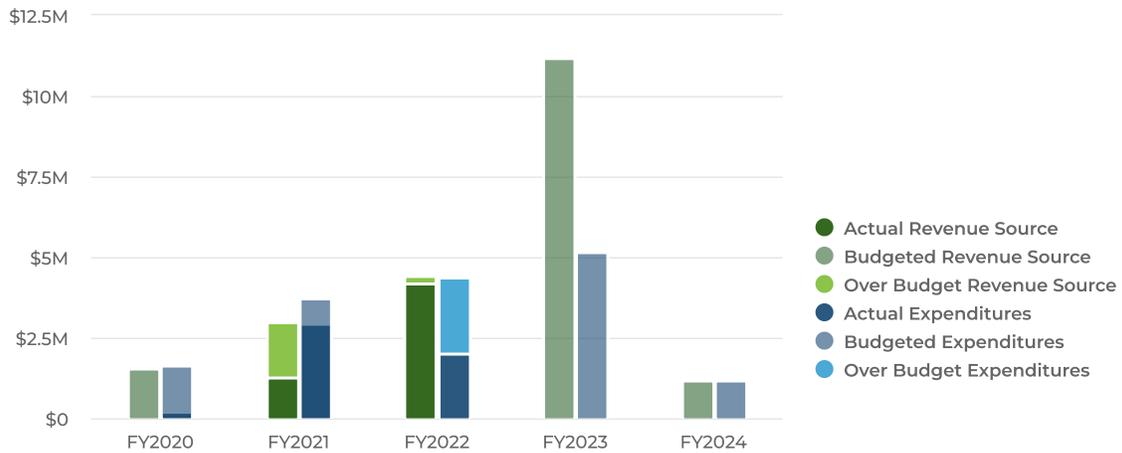


Special Revenue Fund

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

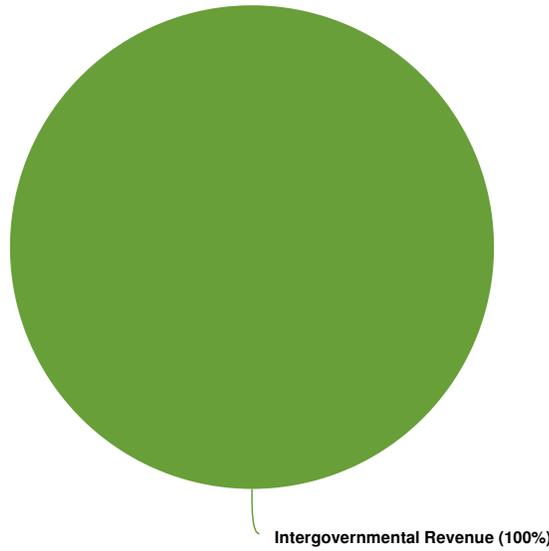
Summary

The Town of Fountain Hills is projecting \$1.19M of revenue in FY2024, which represents a 89.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 77.1% or \$4M to \$1.19M in FY2024.

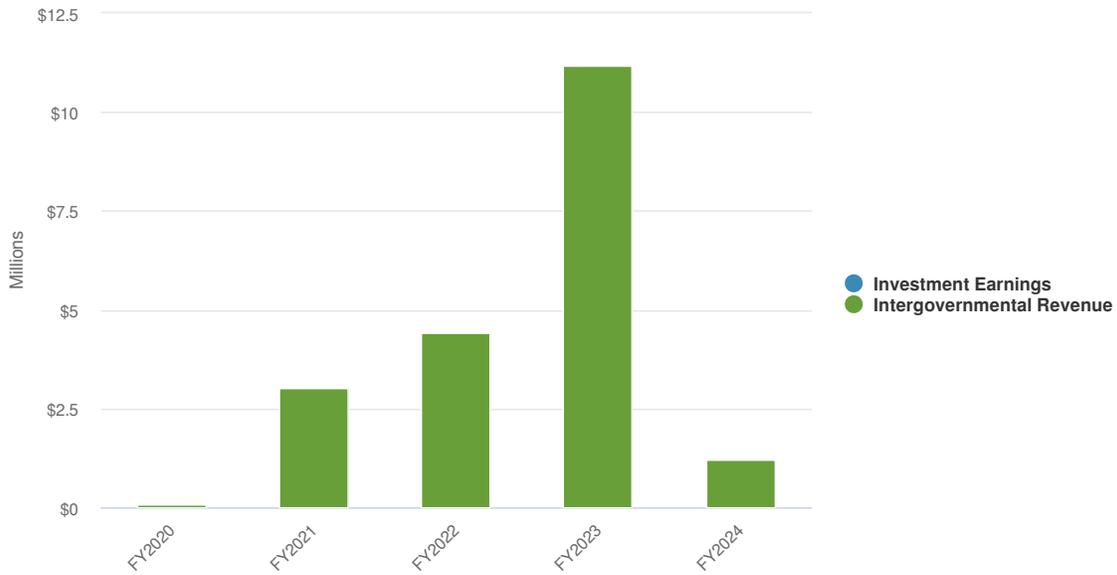


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

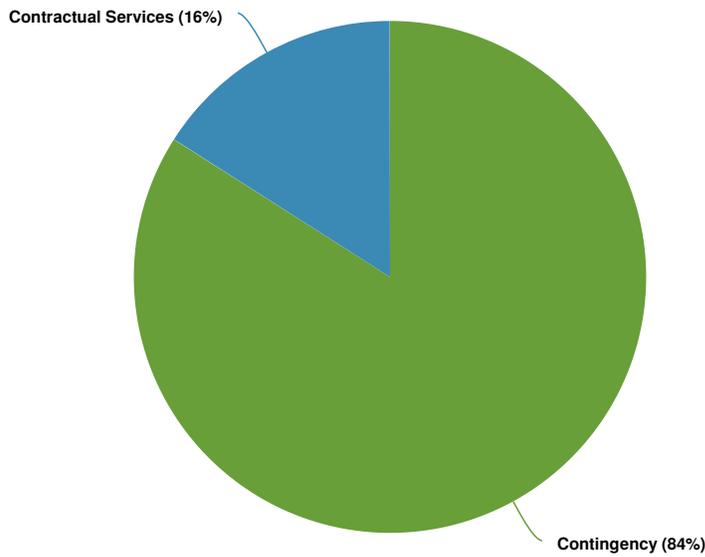
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					



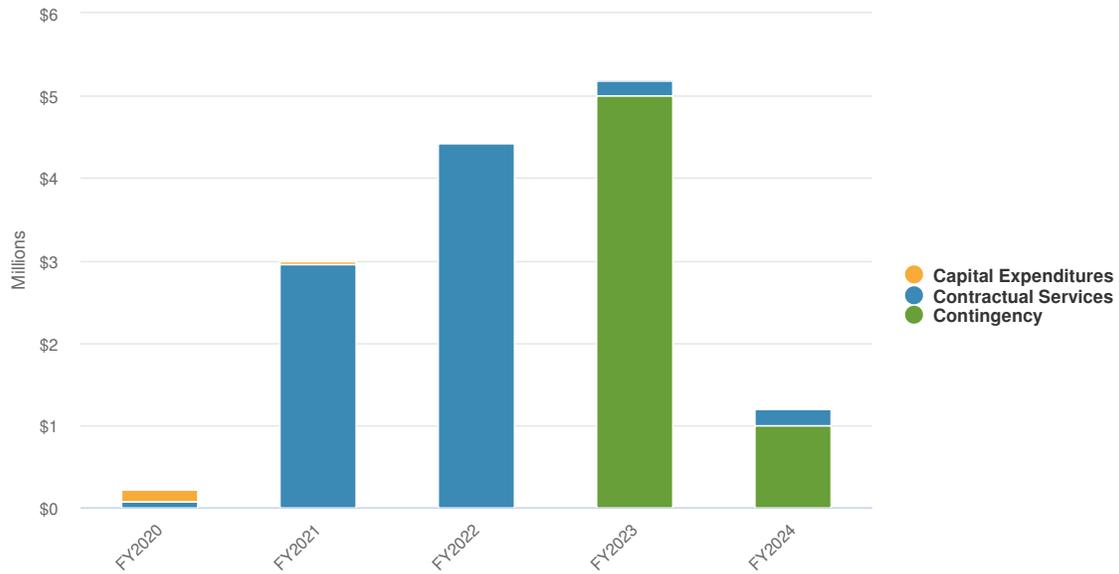
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Intergovernmental Revenue	\$3,006,596	\$4,424,619	\$11,190,000	\$1,190,000	-89.4%
Investment Earnings	\$388	\$1,296	\$0	\$0	0%
Total Revenue Source:	\$3,006,984	\$4,425,914	\$11,190,000	\$1,190,000	-89.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Contractual Services	\$2,957,819	\$4,417,474	\$190,000	\$190,000	0%
Contingency	\$0	\$0	\$5,000,000	\$1,000,000	-80%
Capital Expenditures	\$24,455	\$0	\$0	\$0	0%
Total Expense Objects:	\$2,982,275	\$4,417,474	\$5,190,000	\$1,190,000	-77.1%

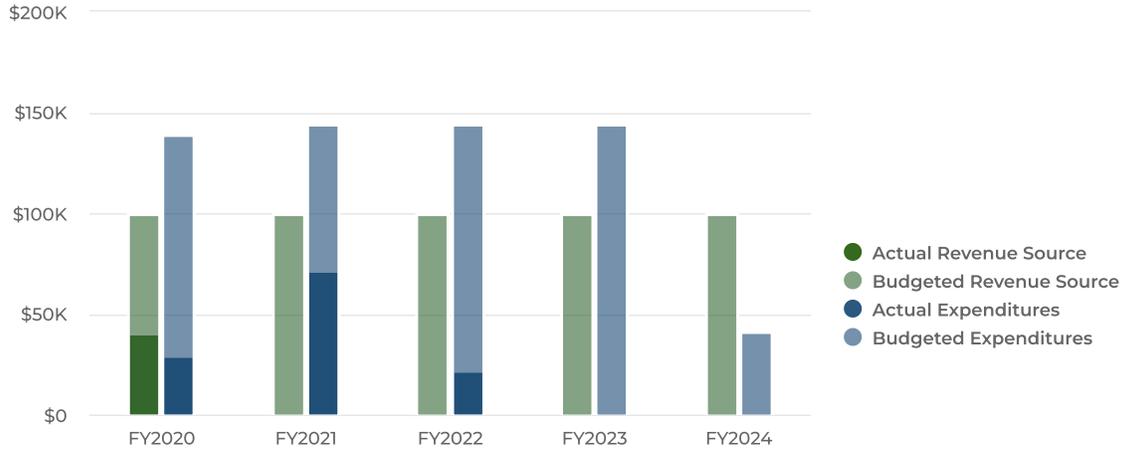


Public Art Fund

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.

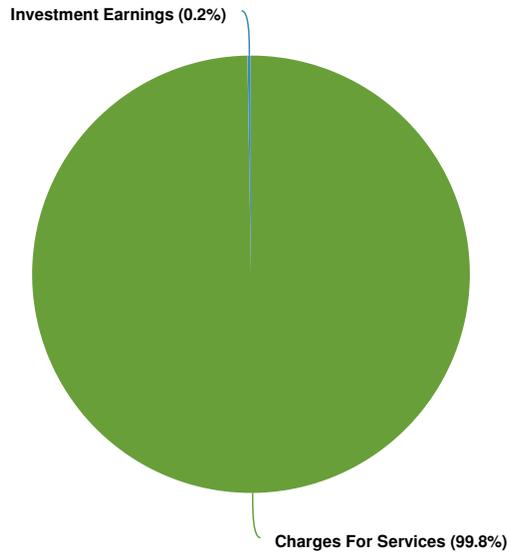
Summary

The Town of Fountain Hills is projecting \$100.24K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 71.1% or \$102.89K to \$41.76K in FY2024.

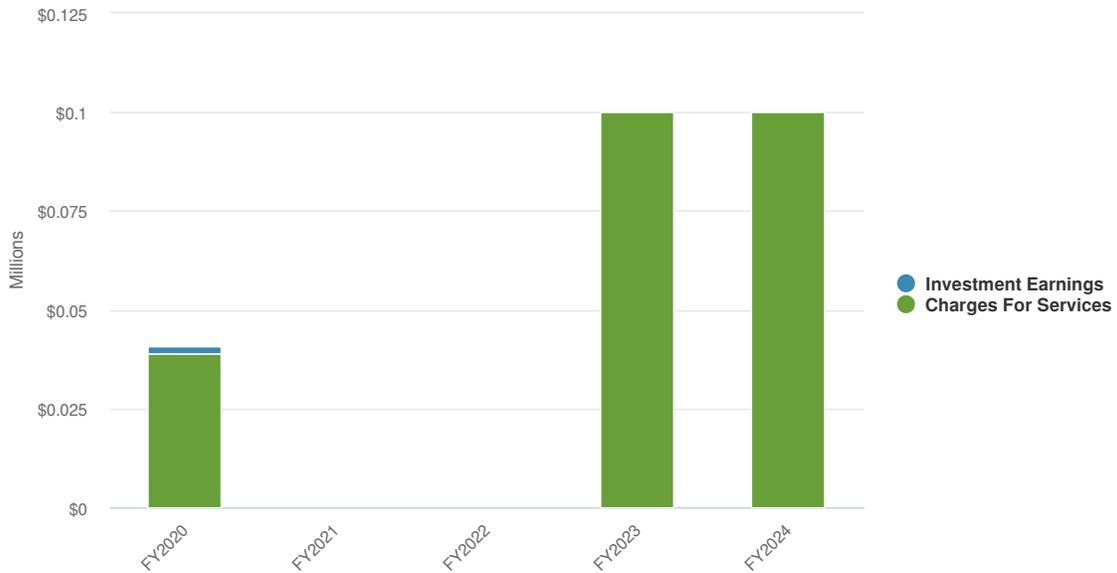


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

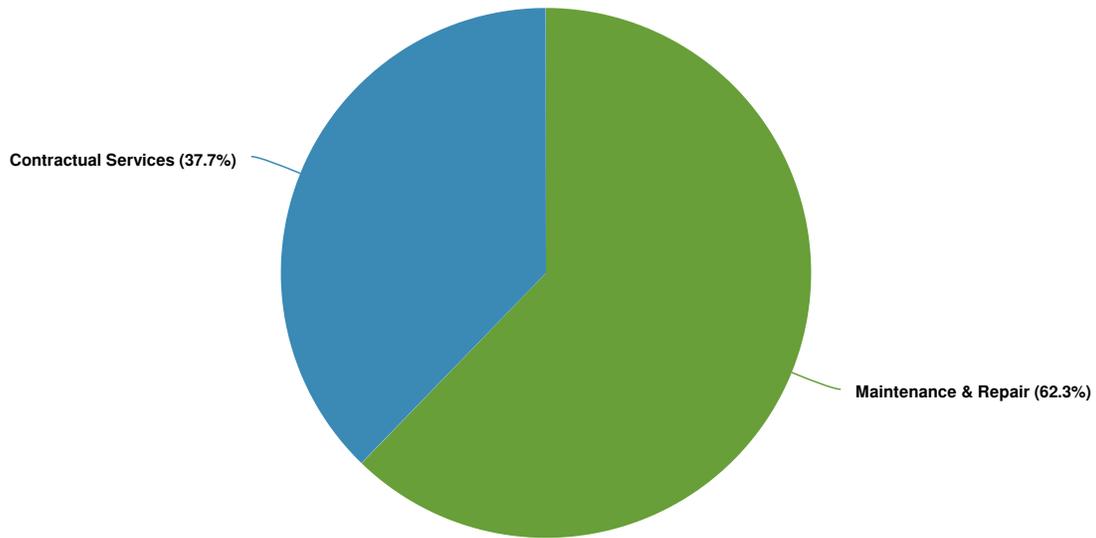
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					



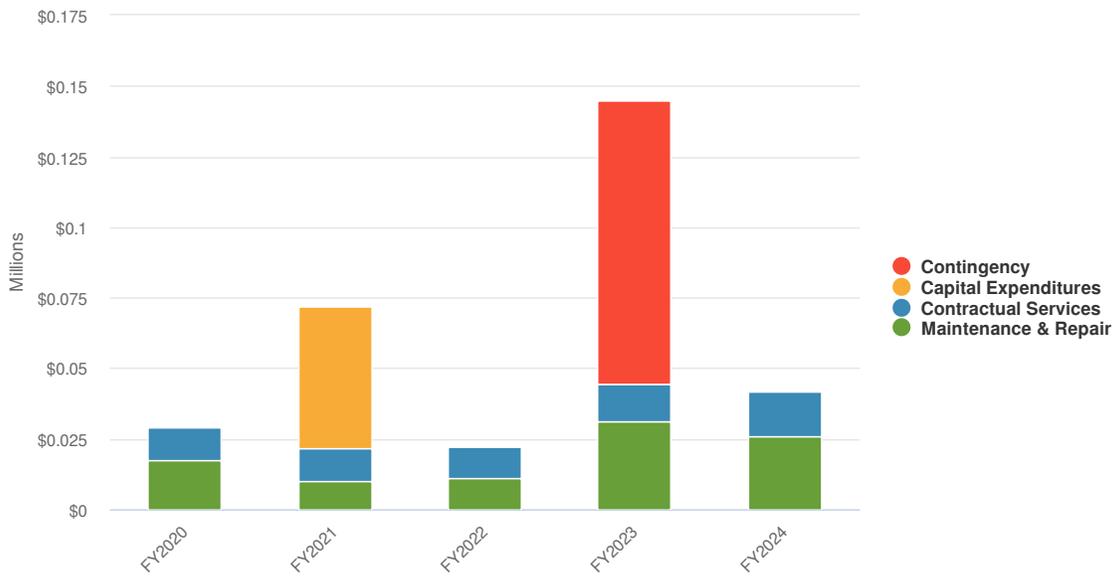
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Charges For Services	\$0	\$0	\$100,000	\$100,000	0%
Investment Earnings	\$56	\$110	\$240	\$240	0%
Total Revenue Source:	\$56	\$110	\$100,240	\$100,240	0%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



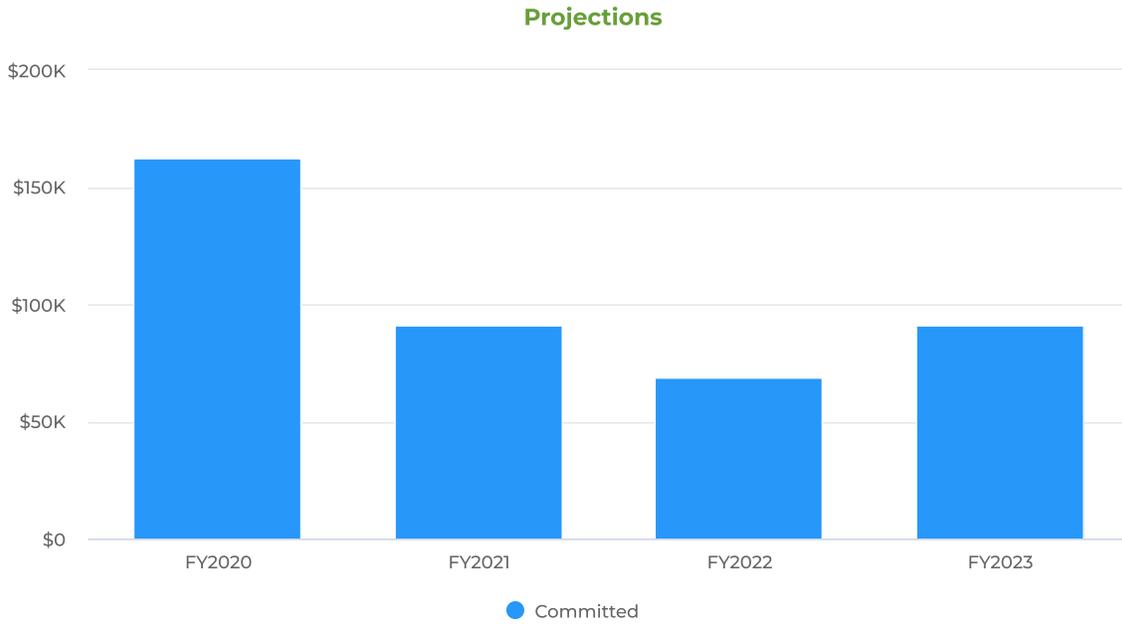
Budgeted and Historical Expenditures by Expense Type



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Maintenance & Repair	\$10,240	\$11,098	\$31,000	\$26,000	-16.1%
Contractual Services	\$11,472	\$11,370	\$13,649	\$15,761	15.5%
Contingency	\$0	\$0	\$100,000	\$0	-100%
Capital Expenditures	\$50,000	\$0	\$0	\$0	0%
Total Expense Objects:	\$71,712	\$22,468	\$144,649	\$41,761	-71.1%

Fund Balance



Note: The FY23 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.

	FY2020	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	—	
Committed	\$162,655	\$90,999	\$68,641	\$91,037	32.6%
Total Fund Balance:	\$162,655	\$90,999	\$68,641	\$91,037	32.6%

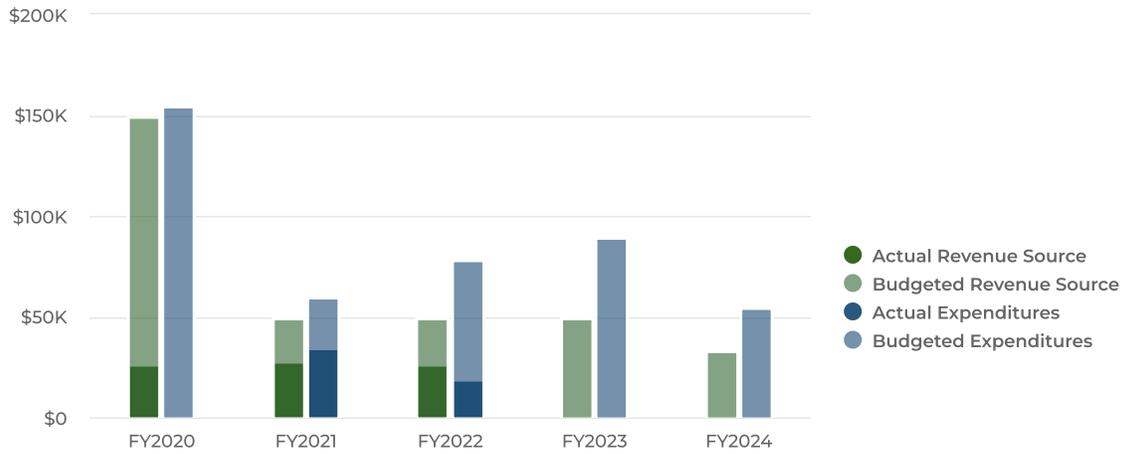


Court Enhancement Fund

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.

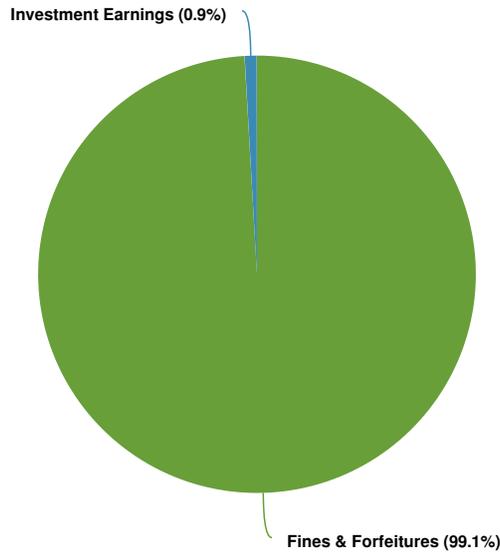
Summary

The Town of Fountain Hills is projecting \$33.3K of revenue in FY2024, which represents a 33.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 39.2% or \$35.25K to \$54.6K in FY2024.

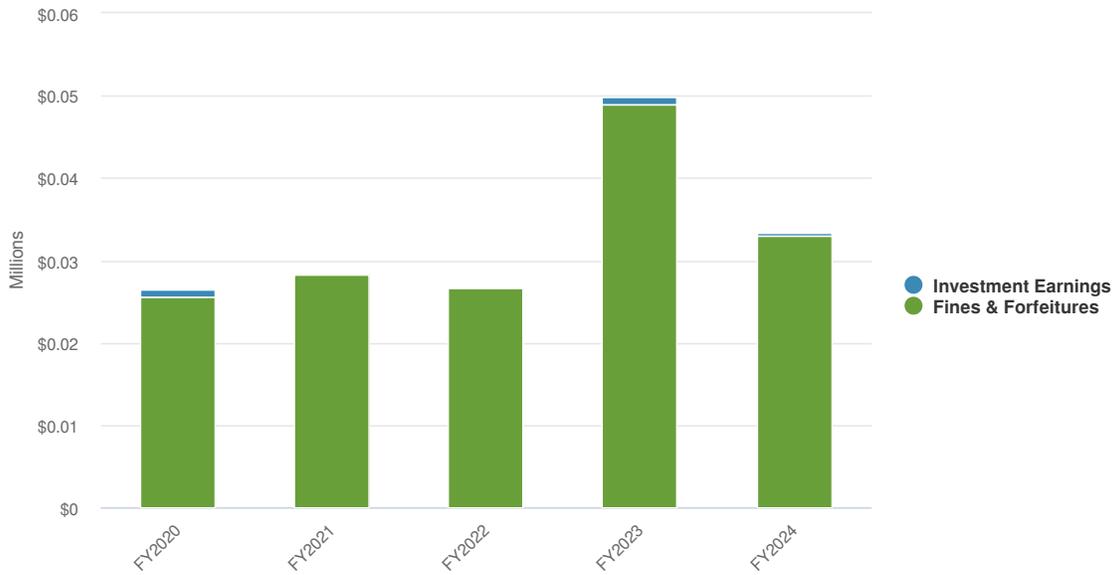


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

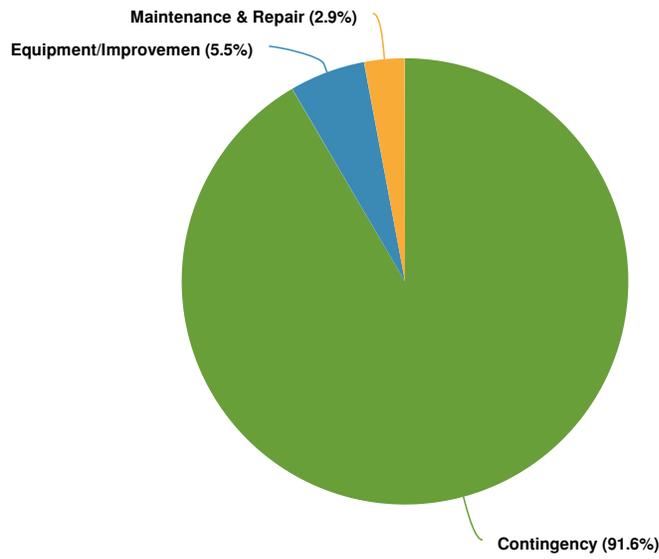
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					



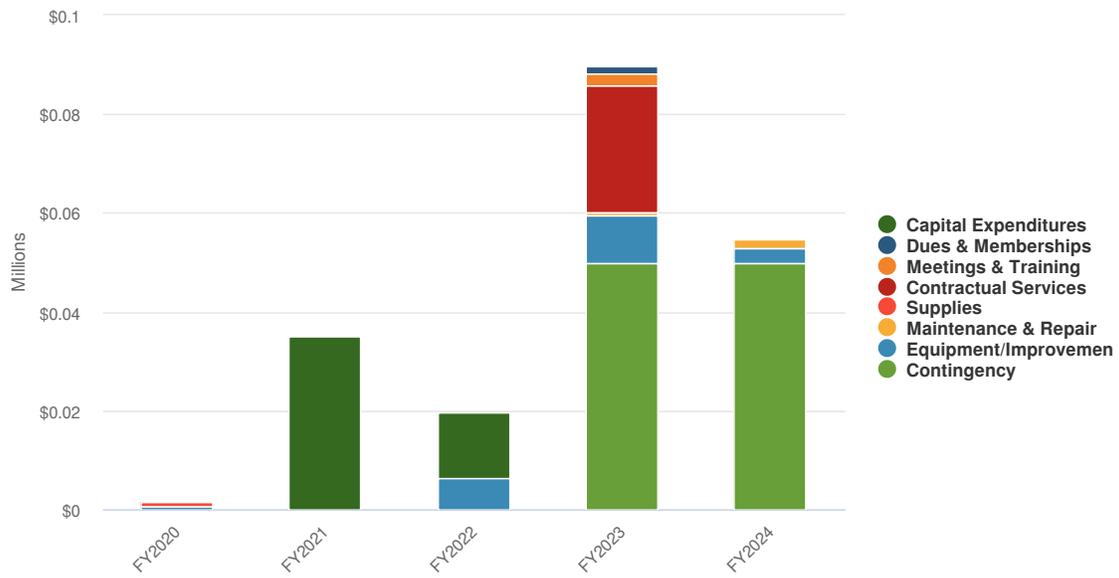
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Fines & Forfeitures	\$28,309	\$26,583	\$49,000	\$33,000	-32.7%
Investment Earnings	\$169	\$165	\$900	\$300	-66.7%
Total Revenue Source:	\$28,478	\$26,748	\$49,900	\$33,300	-33.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



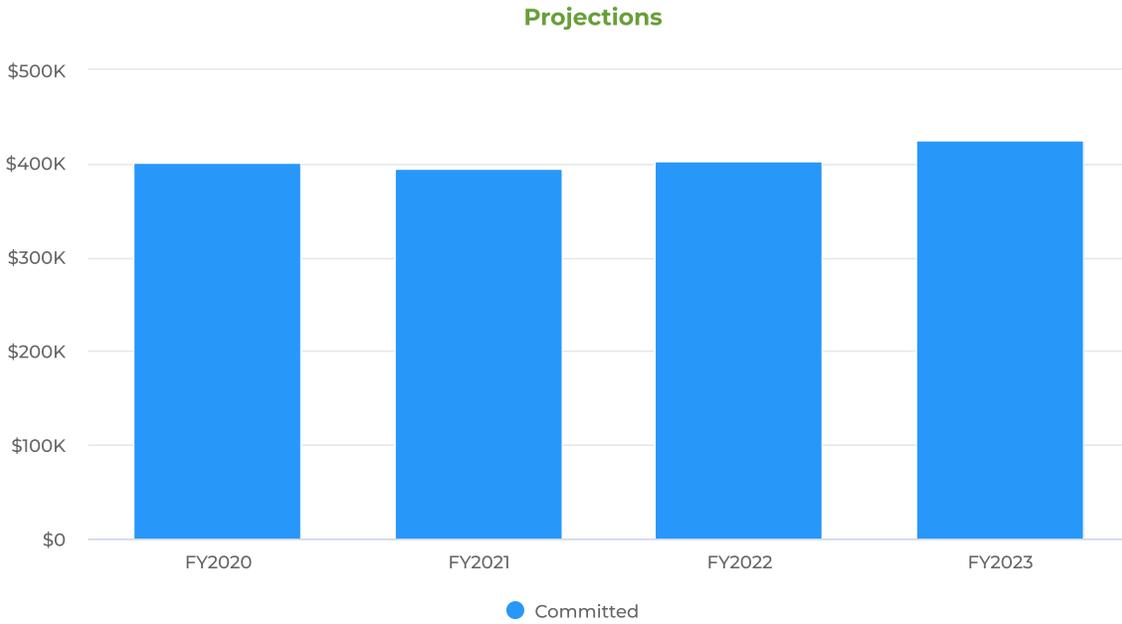
Budgeted and Historical Expenditures by Expense Type



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Dues & Memberships	\$0	\$0	\$1,500	\$0	-100%
Meetings & Training	\$0	\$0	\$2,500	\$0	-100%
Maintenance & Repair	\$0	\$0	\$500	\$1,600	220%
Contractual Services	\$0	\$0	\$25,800	\$0	-100%
Equipment/Improvement	\$0	\$6,299	\$9,550	\$3,000	-68.6%
Contingency	\$0	\$0	\$50,000	\$50,000	0%
Capital Expenditures	\$35,052	\$13,196	\$0	\$0	0%
Total Expense Objects:	\$35,052	\$19,495	\$89,850	\$54,600	-39.2%

Fund Balance



Note: The FY23 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.

	FY2020	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	—	
Committed	\$401,696	\$395,121	\$402,374	\$424,719	5.6%
Total Fund Balance:	\$401,696	\$395,121	\$402,374	\$424,719	5.6%

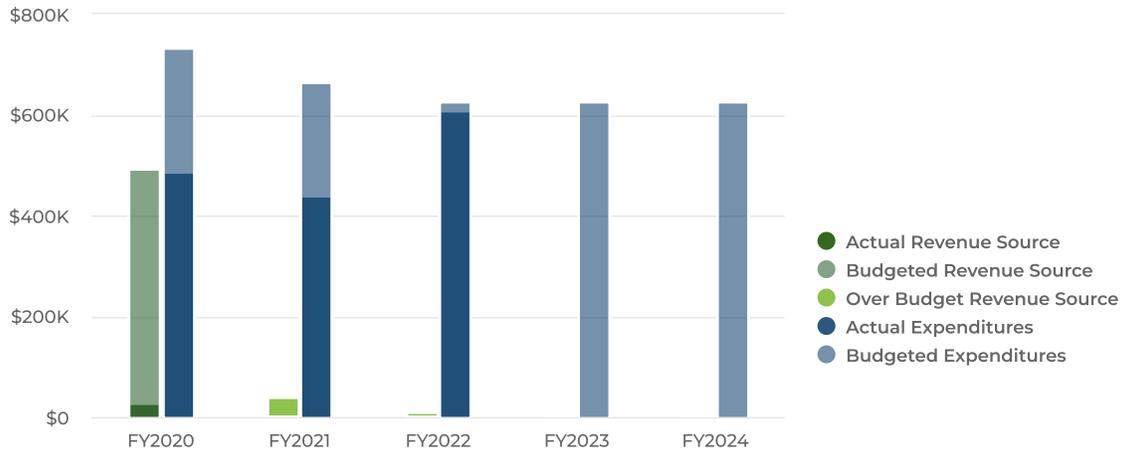


Environmental Fund

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.

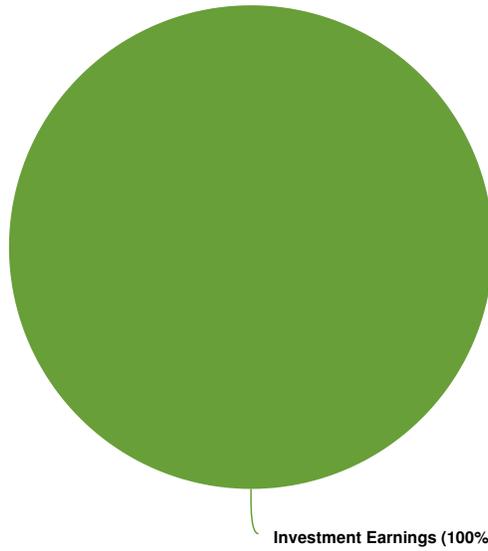
Summary

The Town of Fountain Hills is projecting \$2.4K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 0% or \$76 to \$627.02K in FY2024.

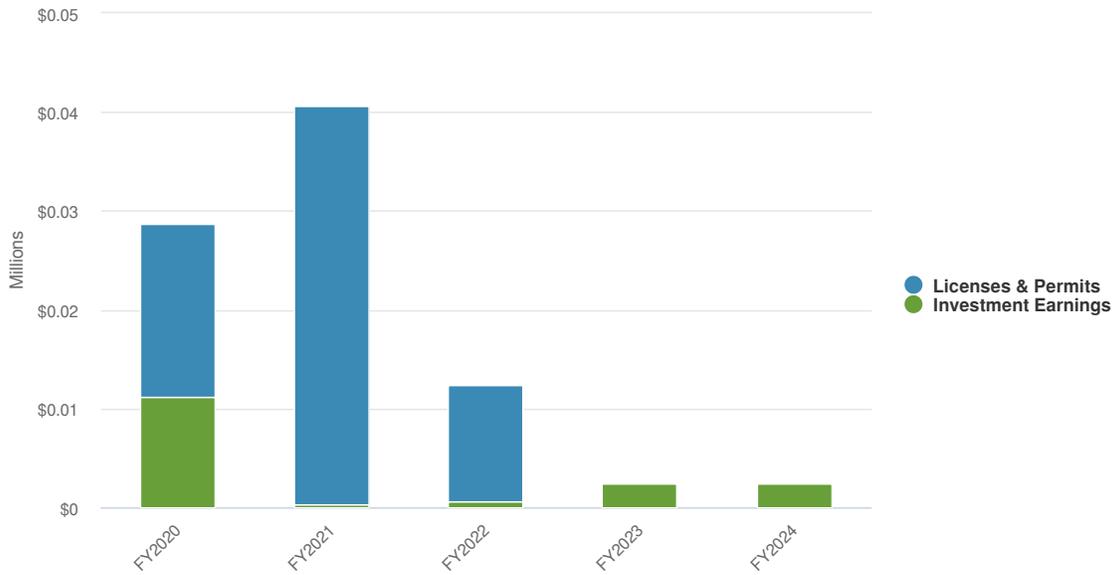


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

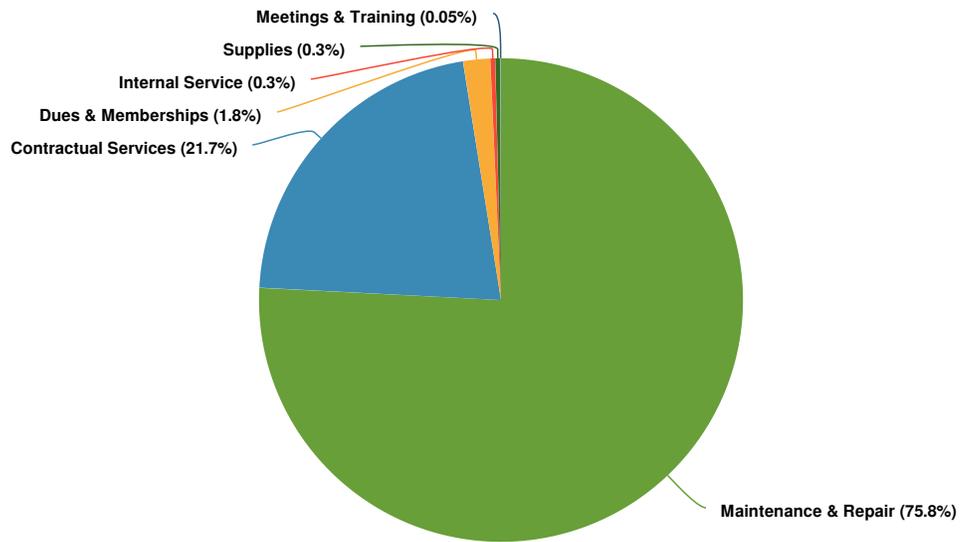
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					



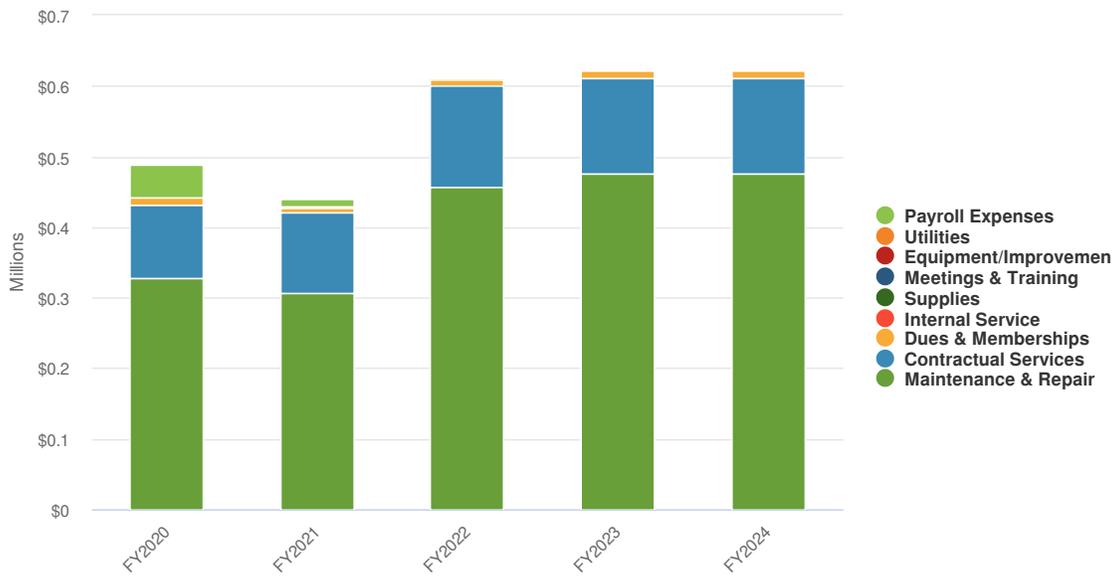
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Licenses & Permits	\$40,330	\$11,750	\$0	\$0	0%
Investment Earnings	\$260	\$590	\$2,400	\$2,400	0%
Total Revenue Source:	\$40,590	\$12,340	\$2,400	\$2,400	0%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

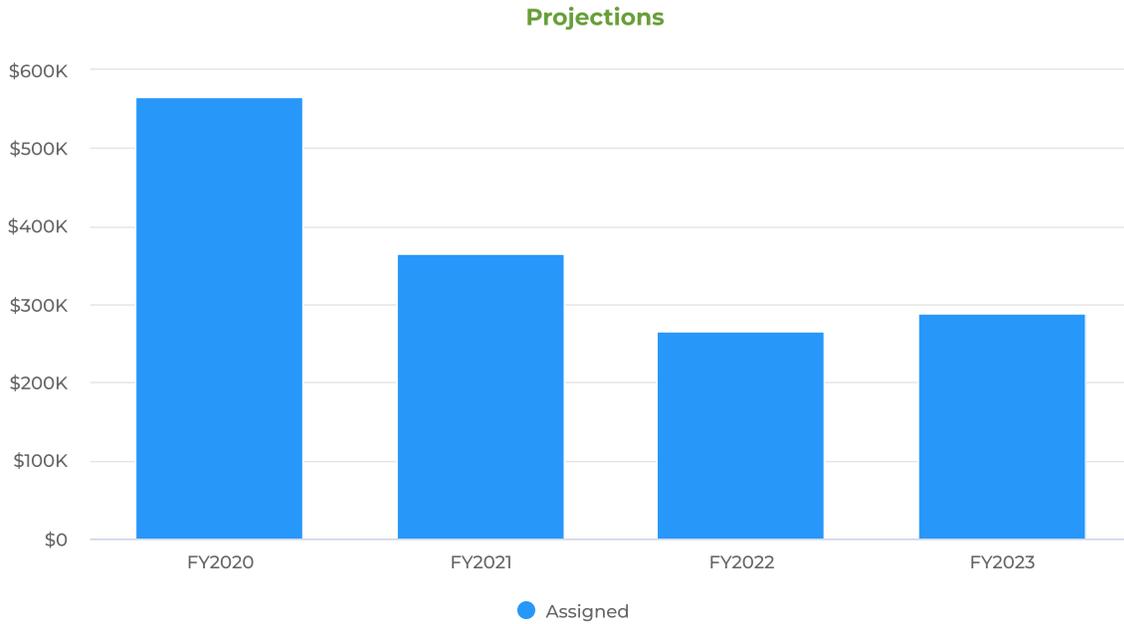


Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$12,172	\$0	\$0	\$0	0%
Dues & Memberships	\$6,500	\$7,560	\$11,220	\$11,220	0%
Meetings & Training	\$0	\$0	\$300	\$300	0%
Maintenance & Repair	\$306,439	\$456,580	\$475,400	\$475,400	0%
Contractual Services	\$113,795	\$144,788	\$135,950	\$135,950	0%
Supplies	\$0	\$289	\$2,000	\$2,000	0%
Equipment/Improvement	\$0	\$385	\$0	\$0	0%
Internal Service	\$1,760	\$1,781	\$2,230	\$2,154	-3.4%
Total Expense Objects:	\$440,666	\$611,382	\$627,100	\$627,024	0%



Fund Balance



Note: The FY23 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.

	FY2020	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	—	
Assigned	\$565,457	\$365,381	\$266,339	\$288,977	8.5%
Total Fund Balance:	\$565,457	\$365,381	\$266,339	\$288,977	8.5%

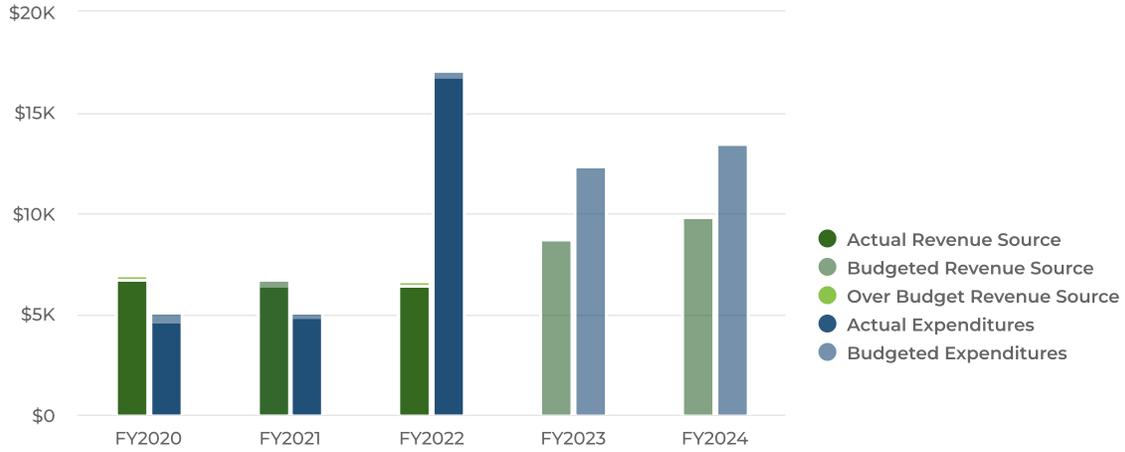


Cottonwoods Maint Dist

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

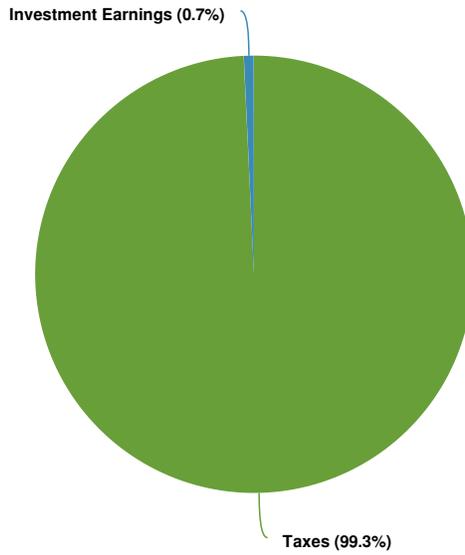
Summary

The Town of Fountain Hills is projecting \$9.84K of revenue in FY2024, which represents a 12.6% increase over the prior year. Budgeted expenditures are projected to increase by 8.9% or \$1.1K to \$13.49K in FY2024.

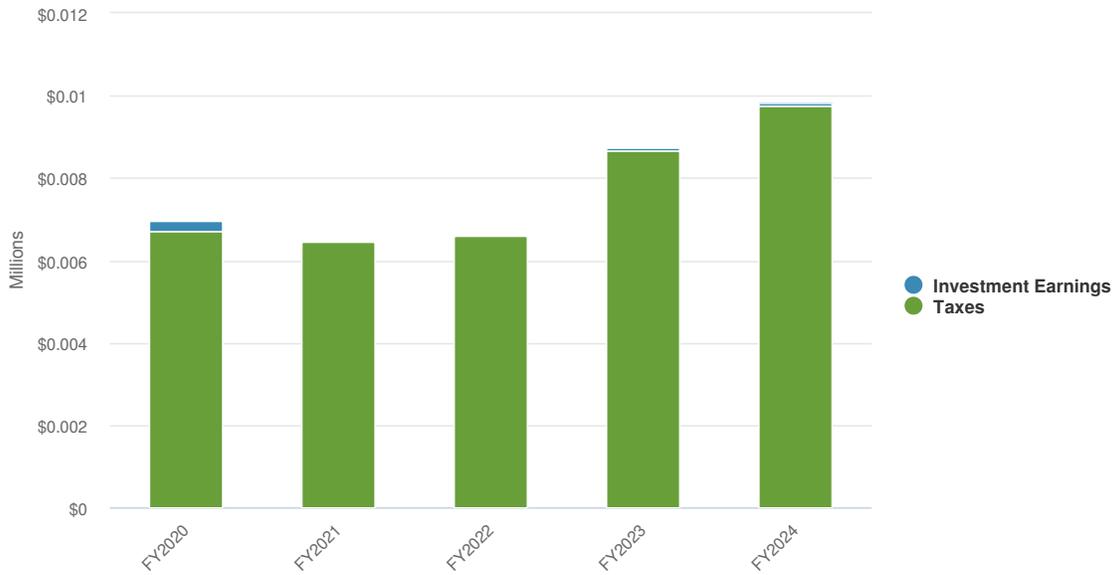


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

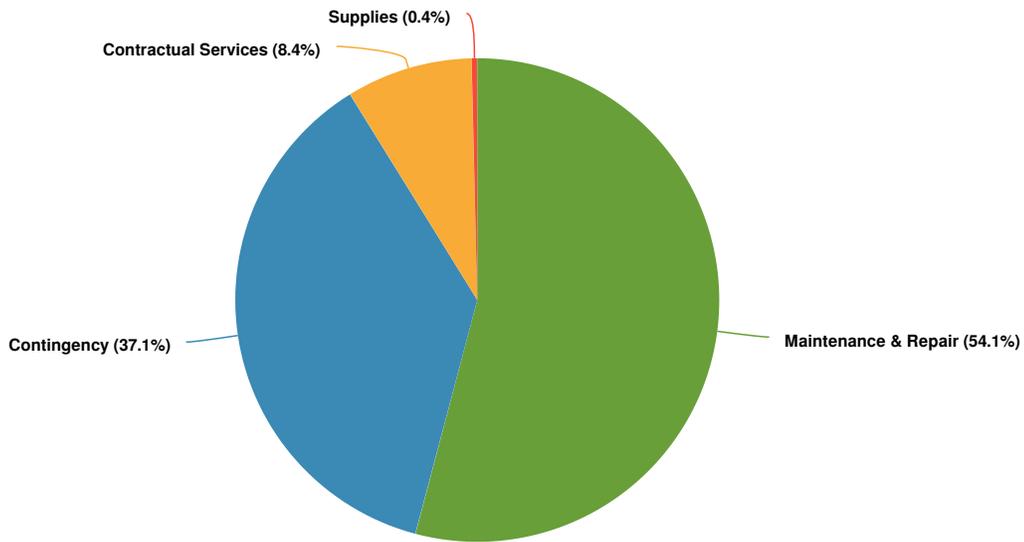
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					



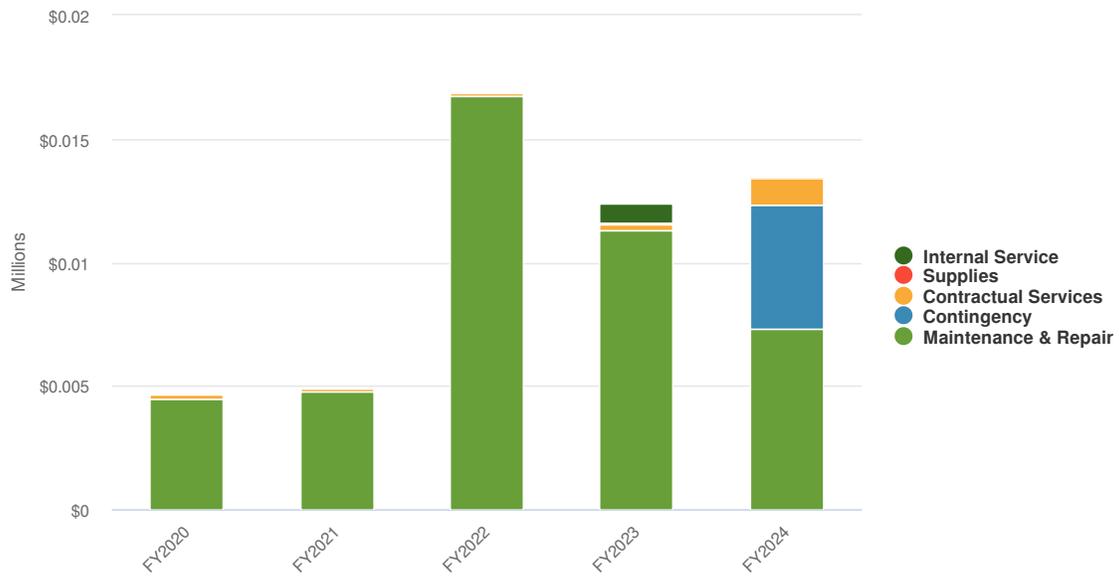
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Taxes	\$6,468	\$6,613	\$8,670	\$9,768	12.7%
Investment Earnings	\$13	\$20	\$72	\$72	0%
Total Revenue Source:	\$6,481	\$6,633	\$8,742	\$9,840	12.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



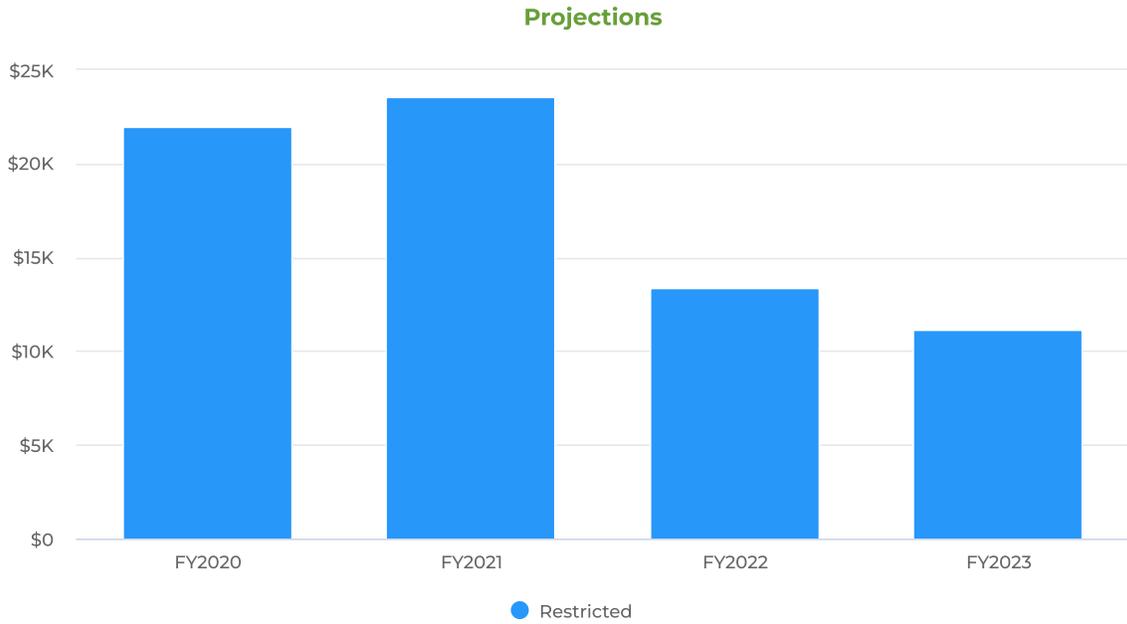
Budgeted and Historical Expenditures by Expense Type



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Maintenance & Repair	\$4,800	\$16,760	\$11,300	\$7,300	-35.4%
Contractual Services	\$98	\$88	\$250	\$1,138	355.2%
Supplies	\$0	\$0	\$50	\$50	0%
Internal Service	\$0	\$0	\$788	\$0	-100%
Contingency		\$0		\$5,000	N/A
Total Expense Objects:	\$4,898	\$16,848	\$12,388	\$13,488	8.9%

Fund Balance



Note: The FY23 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.

	FY2020	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	—	
Restricted	\$21,989	\$23,572	\$13,358	\$11,175	-16.3%
Total Fund Balance:	\$21,989	\$23,572	\$13,358	\$11,175	-16.3%

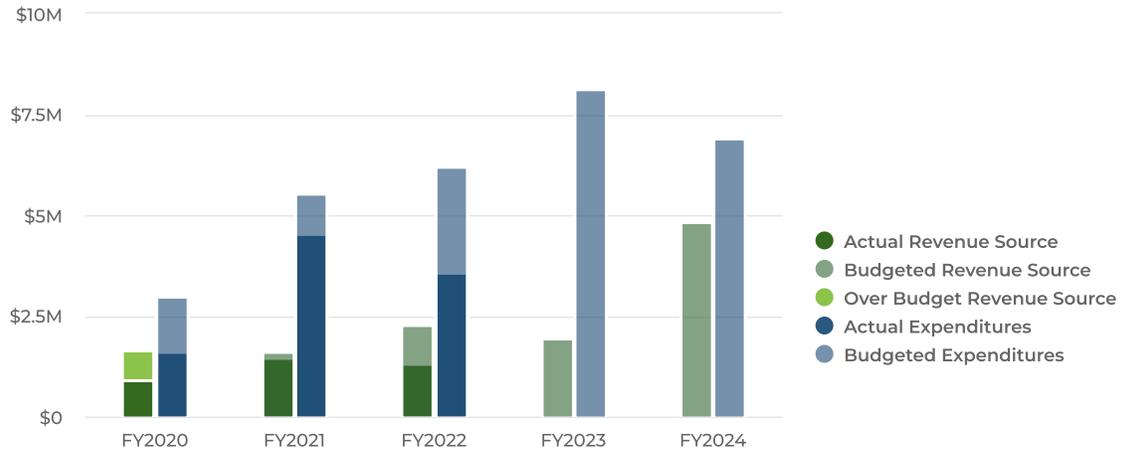


Capital Funds

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 \$4.85M of revenue in FY2024, which represents a 147.4% increase over the prior year. Budgeted expenditures are projected to decrease by 15.1% or \$1.23M to \$6.92M in FY2024.



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

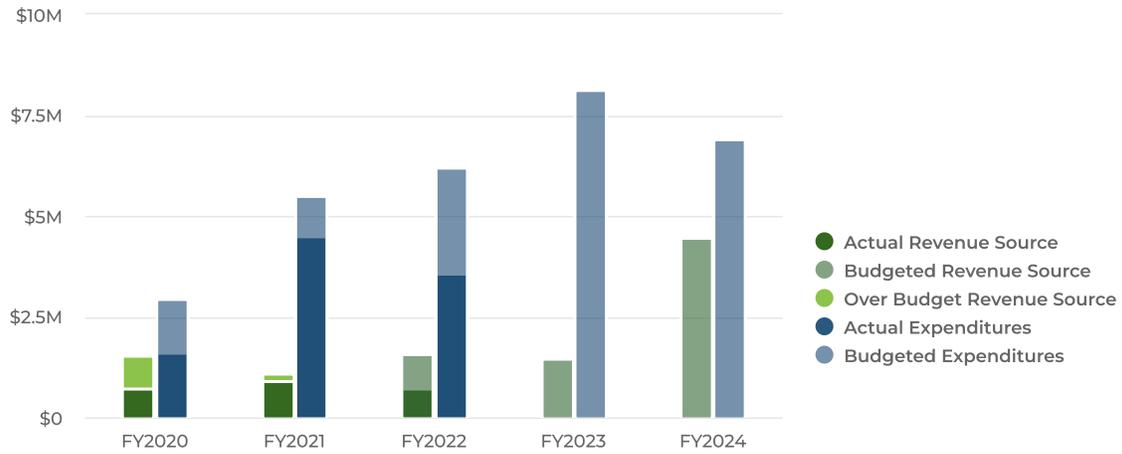


Capital Projects Fund

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

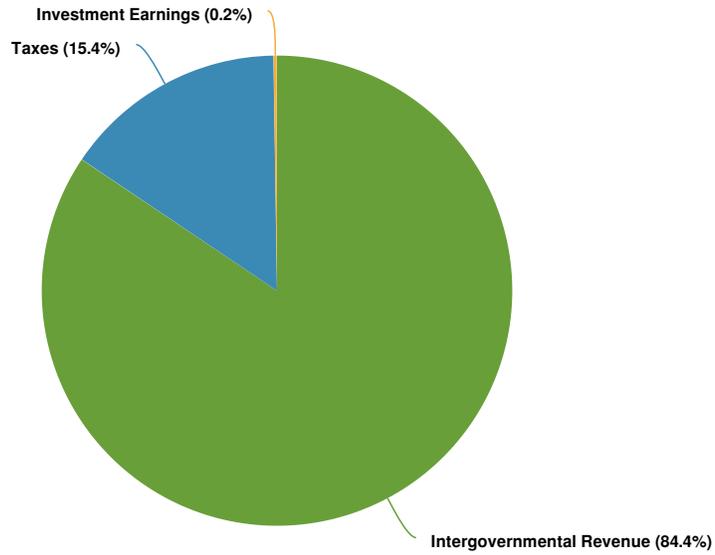
Summary

The Town of Fountain Hills is projecting \$4.46M of revenue in FY2024, which represents a 198.2% increase over the prior year. Budgeted expenditures are projected to decrease by 15.1% or \$1.23M to \$6.92M in FY2024.

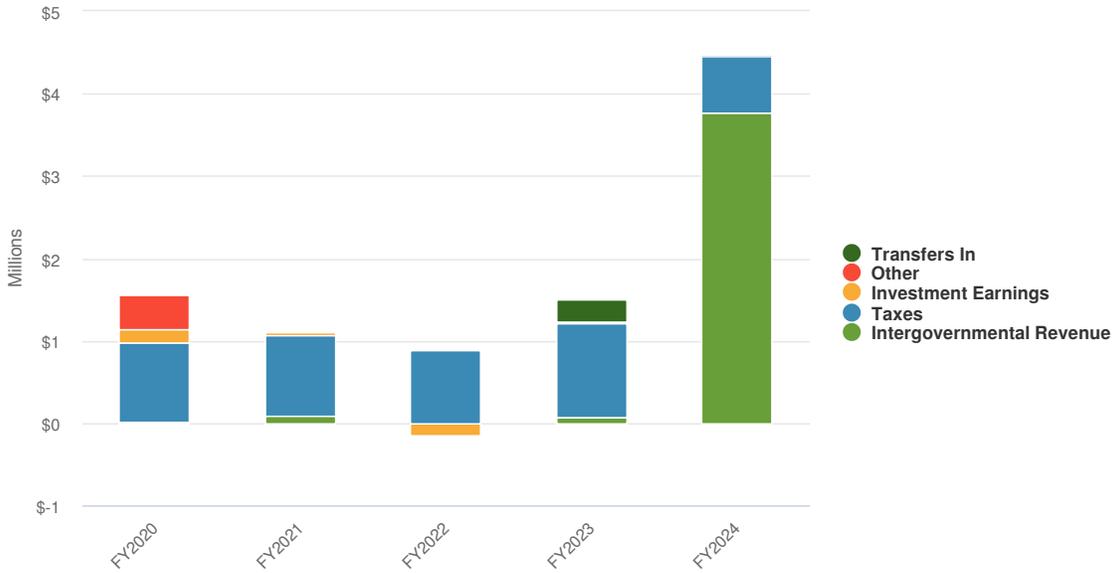


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

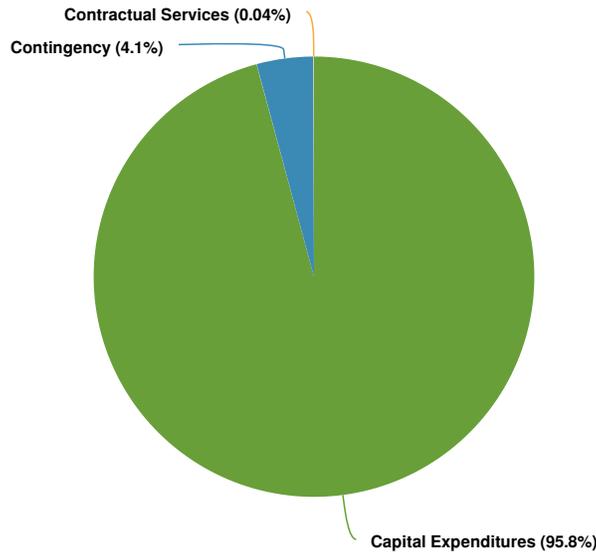
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					



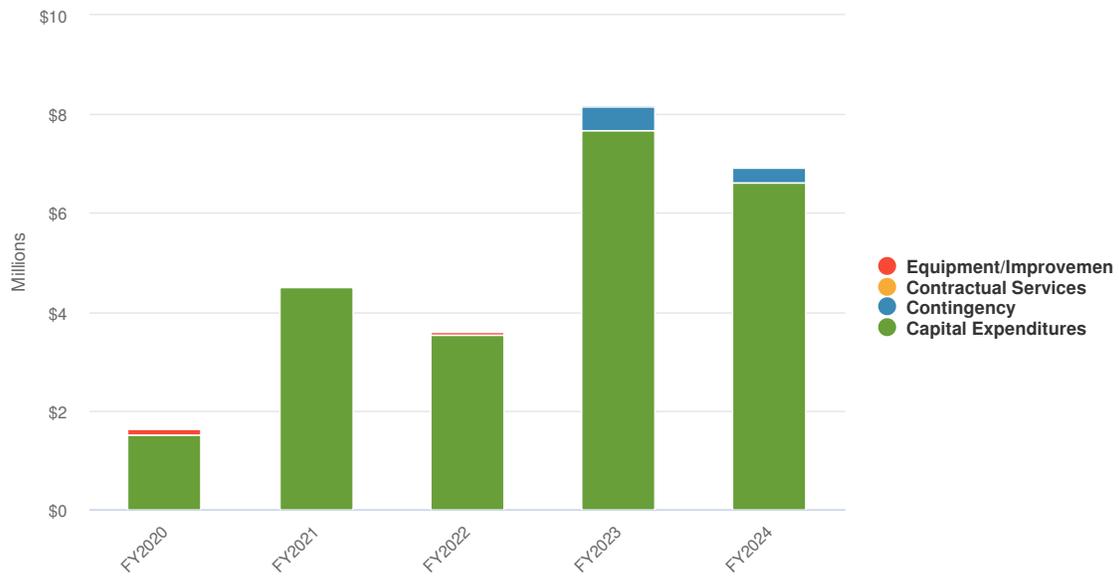
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Taxes	\$995,192	\$890,062	\$1,141,951	\$685,240	-40%
Intergovernmental Revenue	\$78,995	\$0	\$70,000	\$3,768,079	5,283%
Investment Earnings	\$19,713	-\$143,089	\$10,000	\$10,000	0%
Total Revenue Source:	\$1,093,900	\$746,973	\$1,221,951	\$4,463,319	265.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



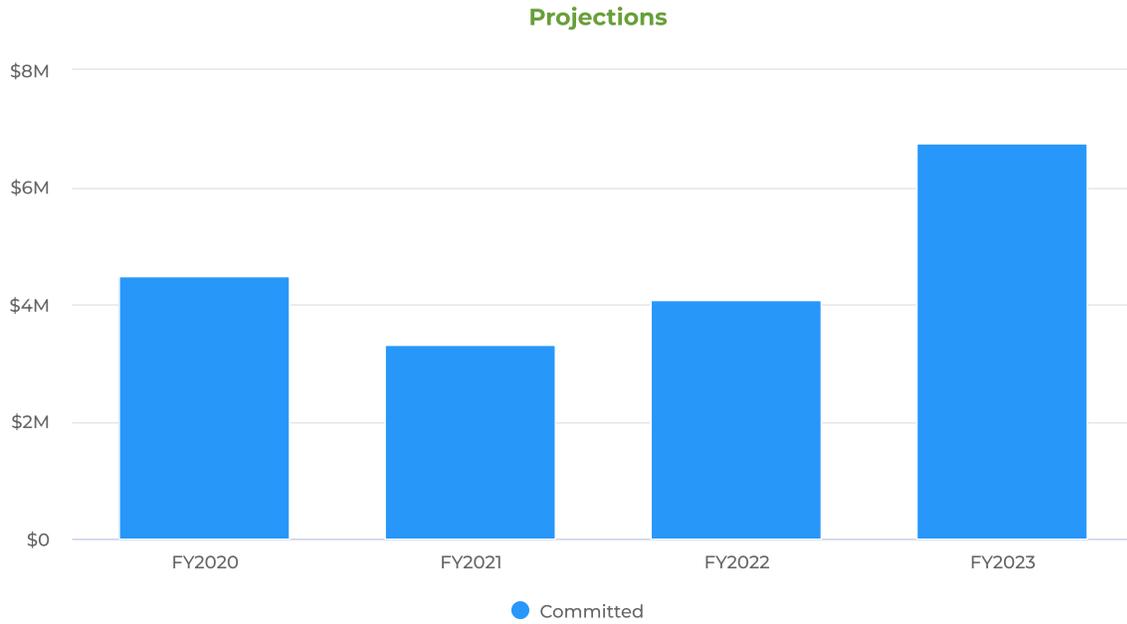
Budgeted and Historical Expenditures by Expense Type



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Contractual Services	\$3,168	\$824	\$2,800	\$2,800	0%
Equipment/Improvement	\$0	\$45,723	\$0	\$0	0%
Contingency	\$0	\$0	\$457,840	\$286,800	-37.4%
Capital Expenditures	\$4,514,294	\$3,535,121	\$7,688,400	\$6,628,931	-13.8%
Total Expense Objects:	\$4,517,462	\$3,581,668	\$8,149,040	\$6,918,531	-15.1%

Fund Balance



Note: The FY23 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.

	FY2020	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	—	
Committed	\$4,488,812	\$3,305,053	\$4,068,310	\$6,744,413	65.8%
Total Fund Balance:	\$4,488,812	\$3,305,053	\$4,068,310	\$6,744,413	65.8%



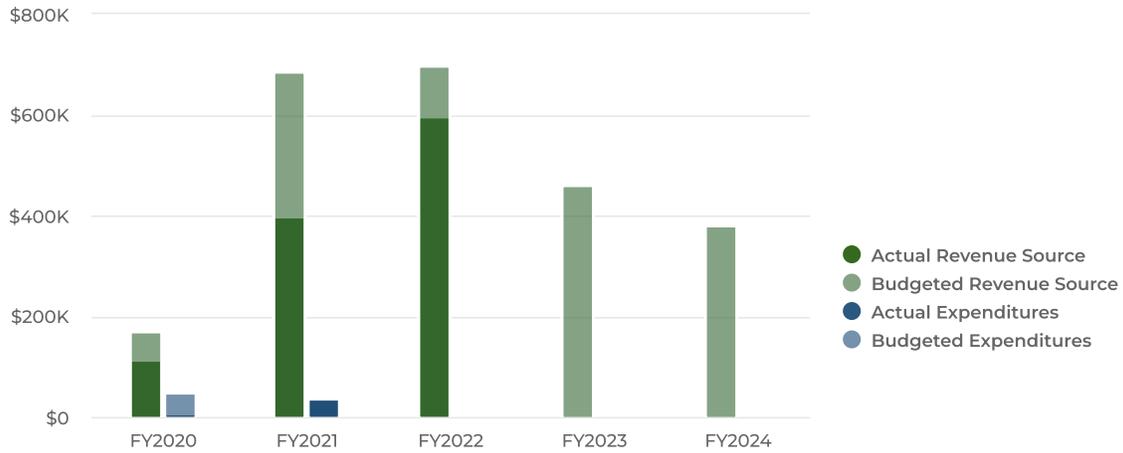


Development Fee Funds

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

Summary

The Town of Fountain Hills is projecting \$382.55K of revenue in FY2024, which represents a 17.2% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



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.

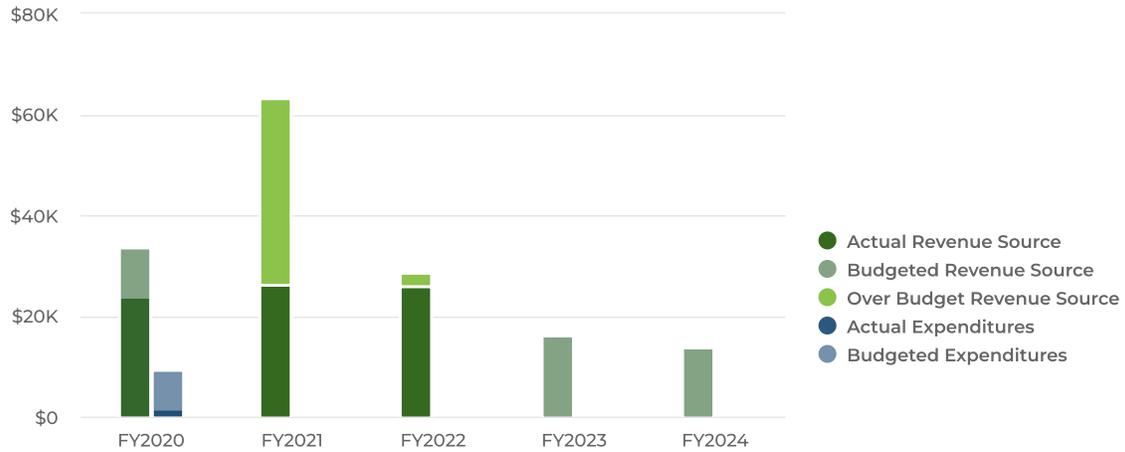


Fire/EMS Dev Fee

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

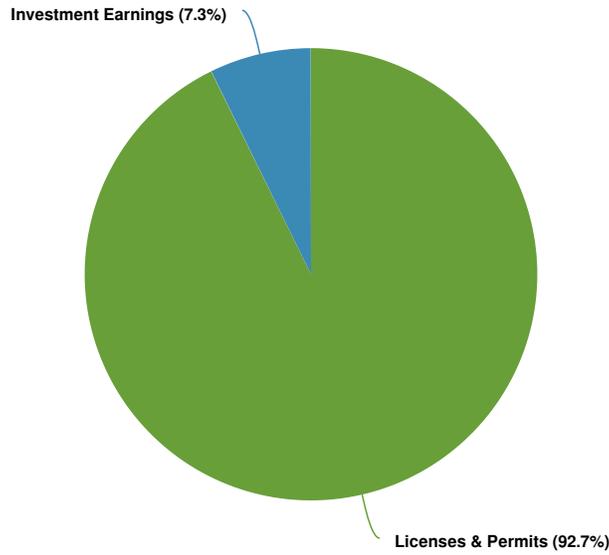
Summary

The Town of Fountain Hills is projecting \$13.78K of revenue in FY2024, which represents a 15% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.

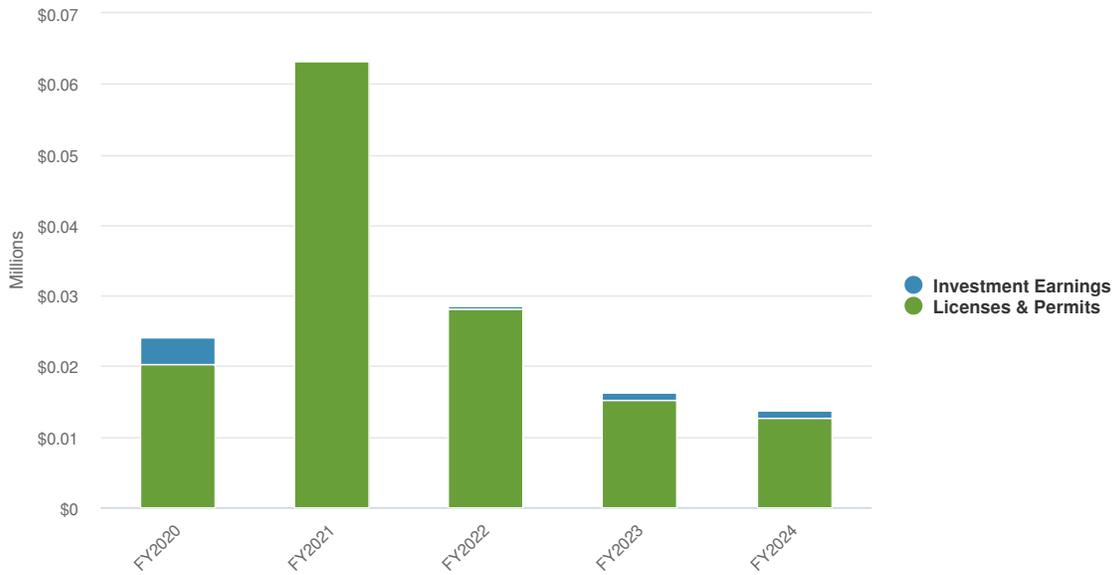


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



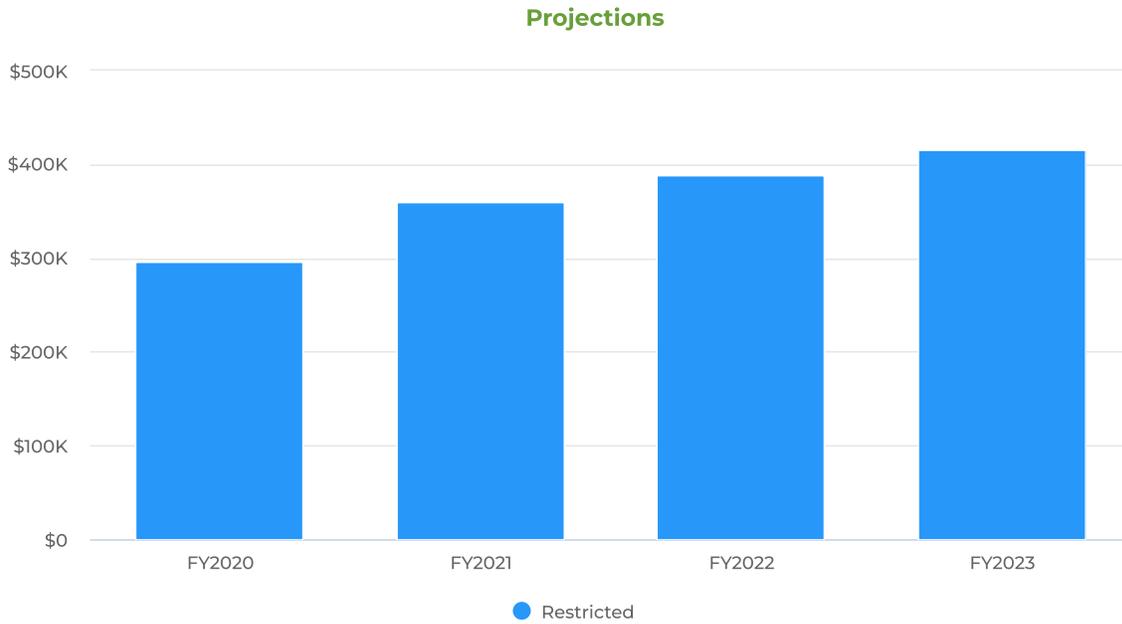
Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Licenses & Permits	\$63,248	\$28,025	\$15,221	\$12,780	-16%
Investment Earnings	\$139	\$599	\$1,000	\$1,000	0%
Total Revenue Source:	\$63,387	\$28,624	\$16,221	\$13,780	-15%

Fund Balance



Note: The FY23 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.

	FY2023
Fund Balance	—
Restricted	\$415,176
Total Fund Balance:	\$415,176



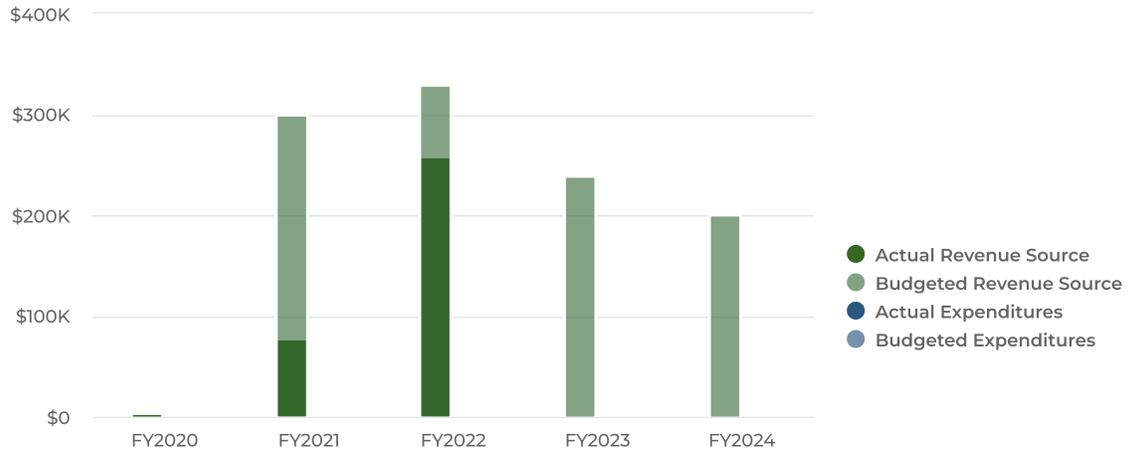


Streets Dev Fee

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

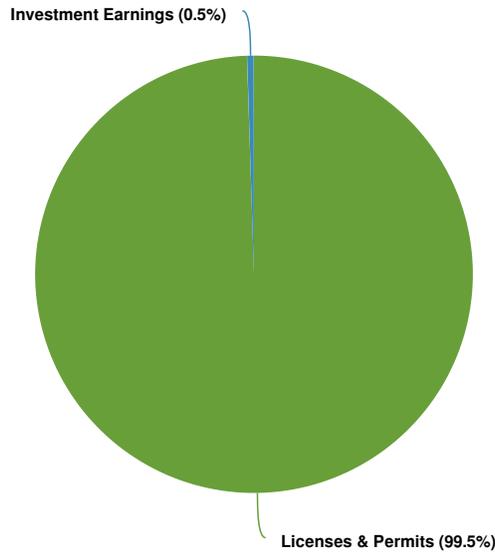
Summary

The Town of Fountain Hills is projecting \$201.74K of revenue in FY2024, which represents a 16.1% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.

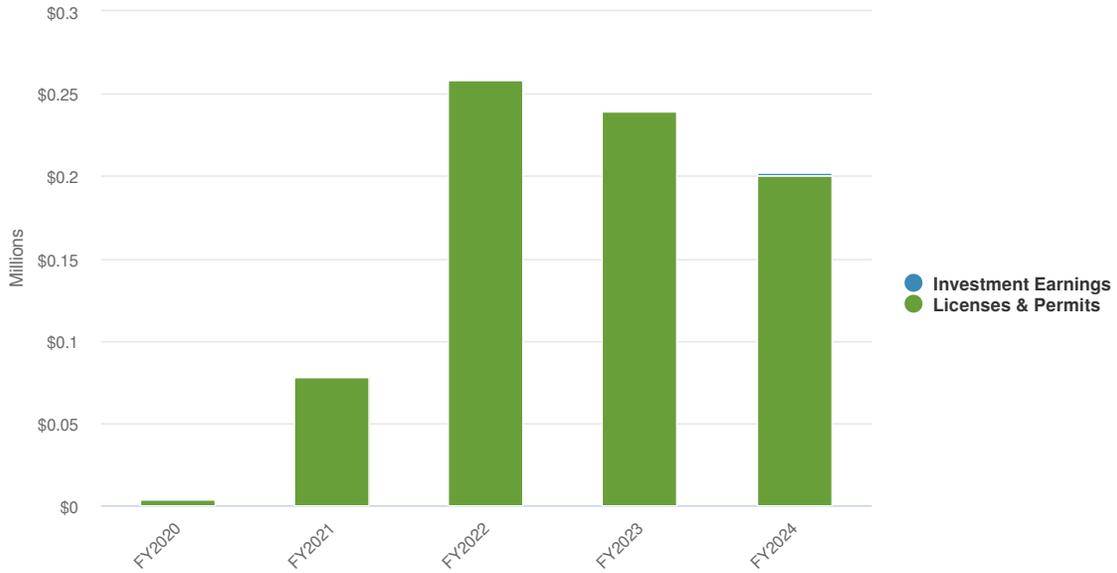


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



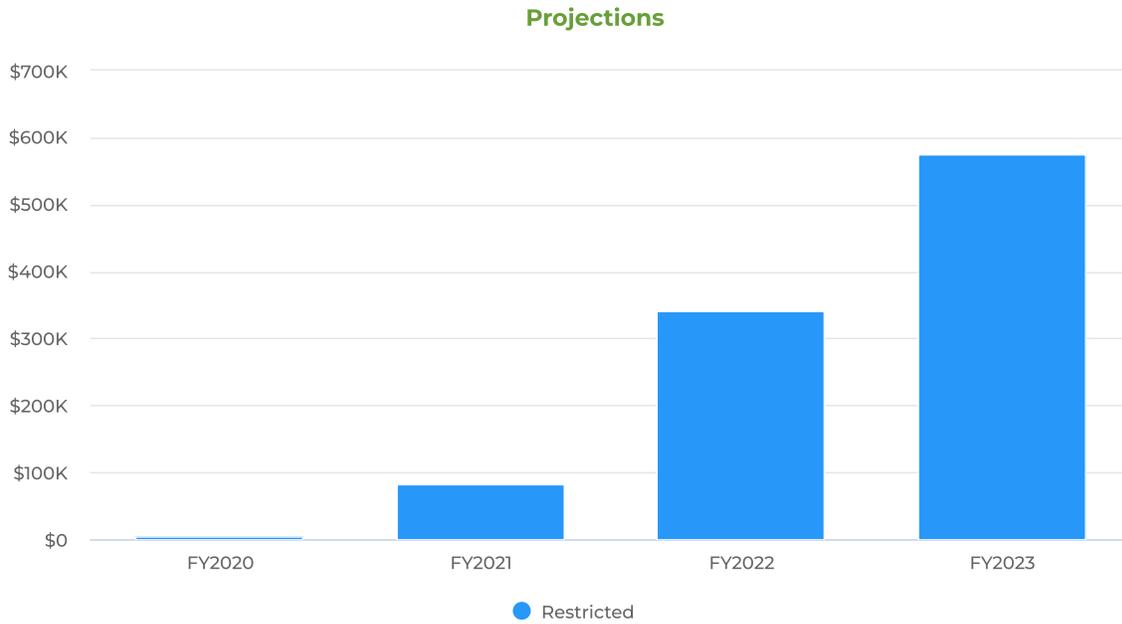
Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Licenses & Permits	\$77,867	\$258,274	\$239,438	\$200,740	-16.2%
Investment Earnings	\$7	\$460	\$1,000	\$1,000	0%
Total Revenue Source:	\$77,874	\$258,734	\$240,438	\$201,740	-16.1%

Fund Balance



Note: The FY23 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.

	FY2020	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	—	
Restricted	\$3,870	\$81,744	\$340,478	\$574,779	68.8%
Total Fund Balance:	\$3,870	\$81,744	\$340,478	\$574,779	68.8%



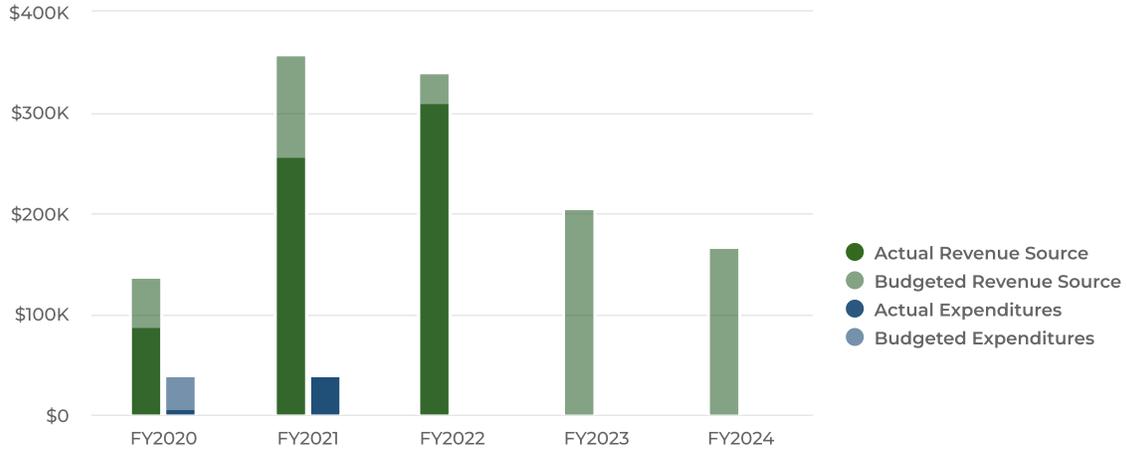


Park/Rec Dev Fee

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

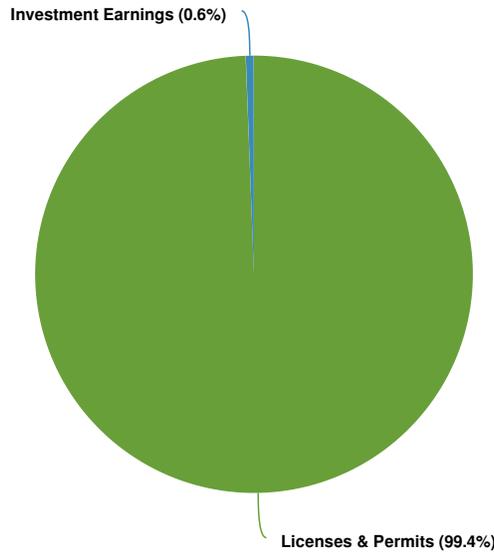
Summary

The Town of Fountain Hills is projecting \$167.03K of revenue in FY2024, which represents a 18.7% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.

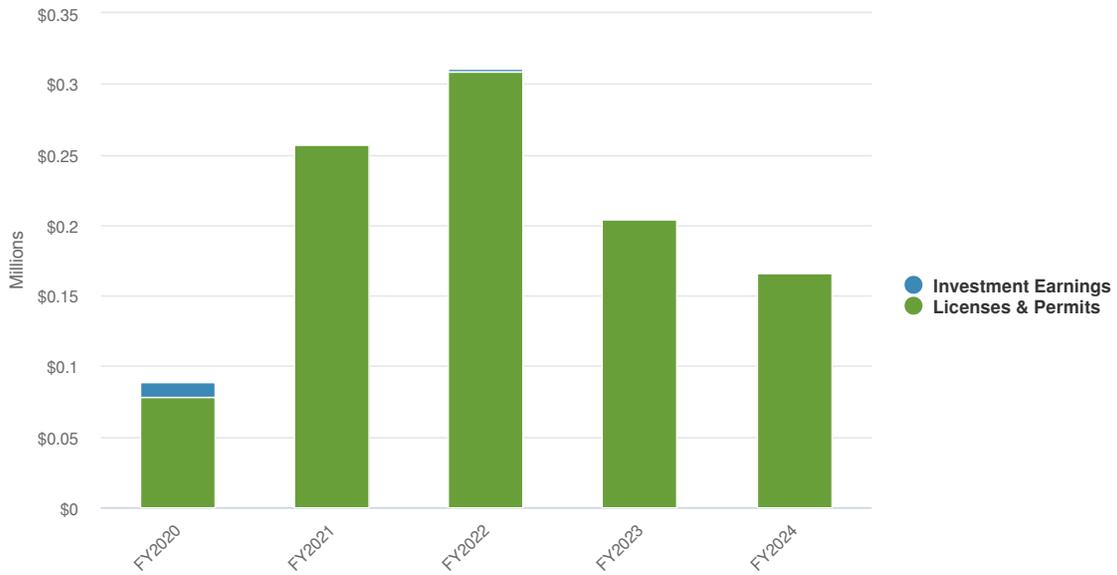


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



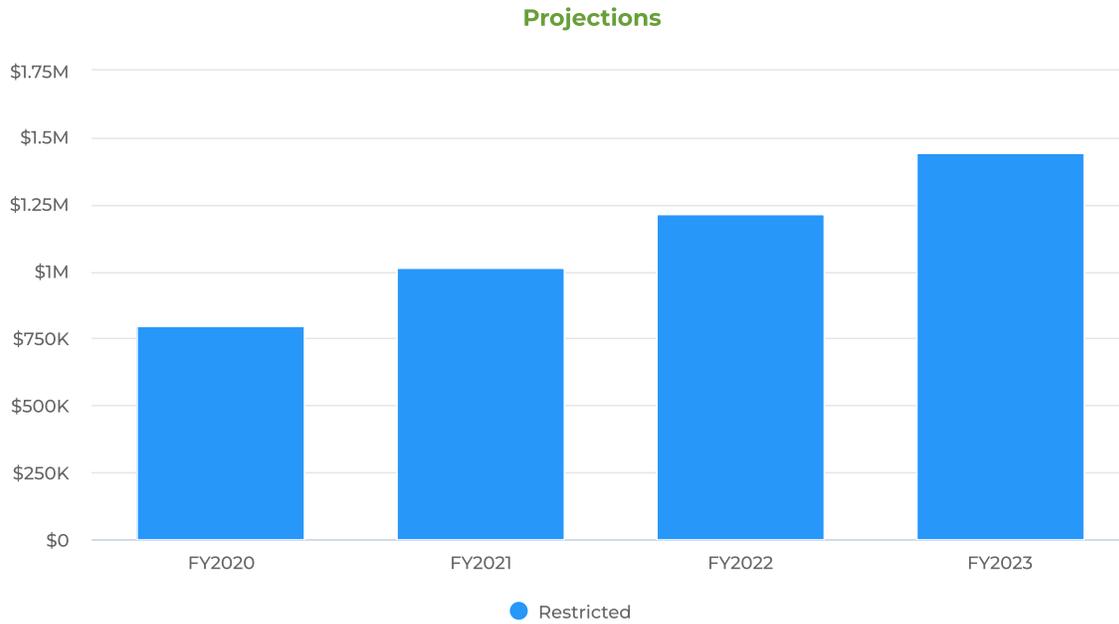
Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Licenses & Permits	\$257,342	\$308,862	\$204,348	\$166,030	-18.8%
Investment Earnings	\$362	\$1,825	\$1,000	\$1,000	0%
Total Revenue Source:	\$257,704	\$310,687	\$205,348	\$167,030	-18.7%

Fund Balance



	FY2020	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	—	
Restricted	\$797,749	\$1,015,454	\$1,216,141	\$1,443,633	18.7%
Total Fund Balance:	\$797,749	\$1,015,454	\$1,216,141	\$1,443,633	18.7%



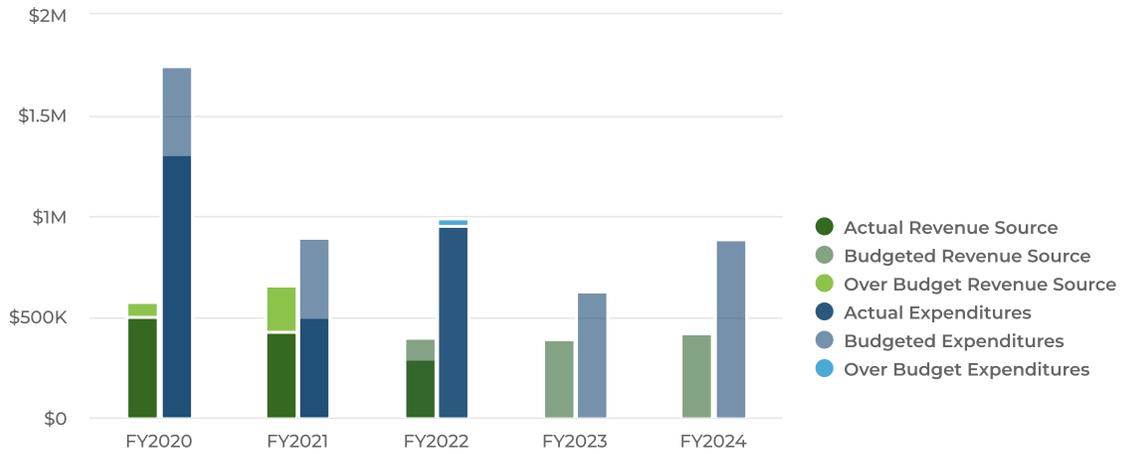


Internal Service Funds

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

Summary

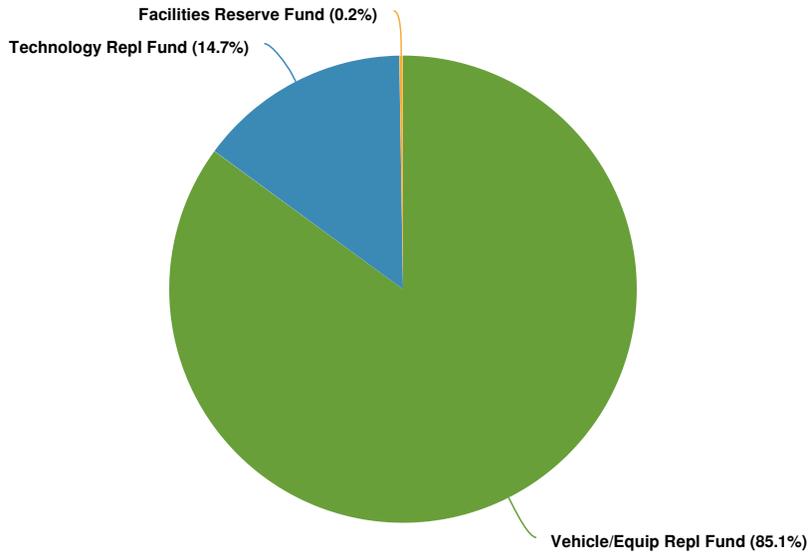
The Town of Fountain Hills is projecting \$421.99K of revenue in FY2024, which represents a 7.5% increase over the prior year. Budgeted expenditures are projected to increase by 40.5% or \$256.4K to \$889.7K in FY2024.



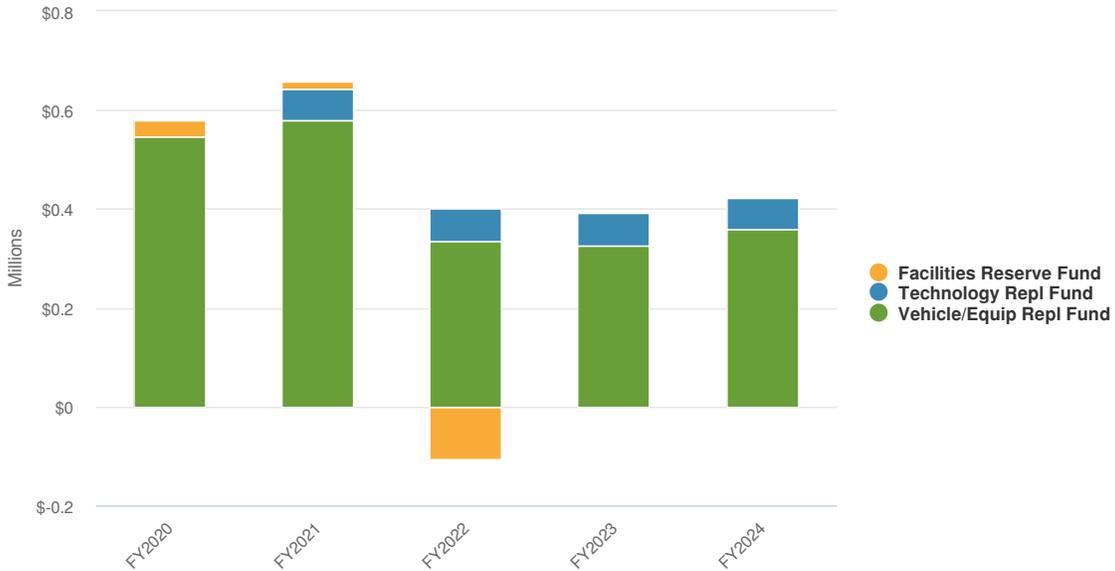
Note: The following pages provide summarized graphical information across all Special Revenue funds. Revenue and expenditure details are available in the Fund Summaries for each individual fund following this summary section.

Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

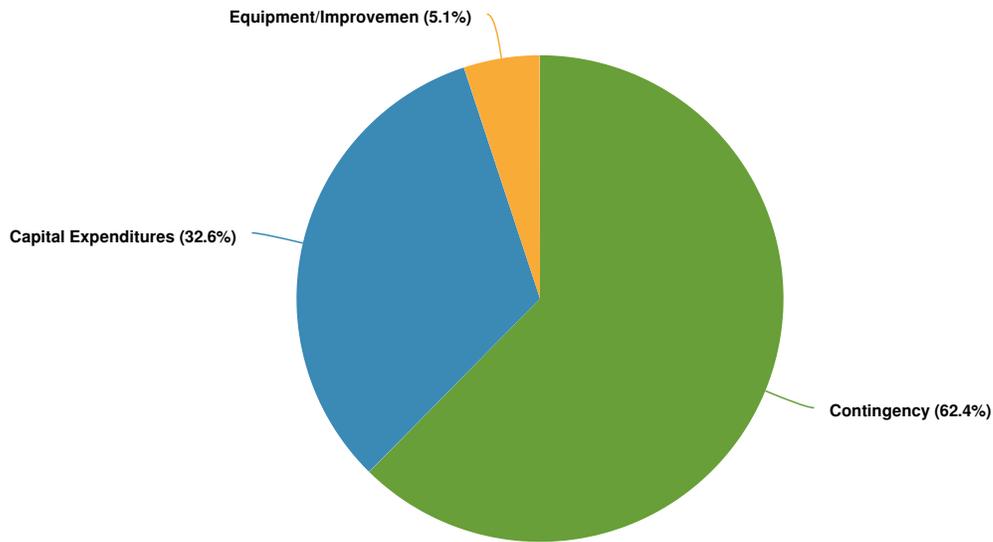
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Facilities Reserve Fund	\$15,556	-\$106,915	\$1,000	\$1,000	0%



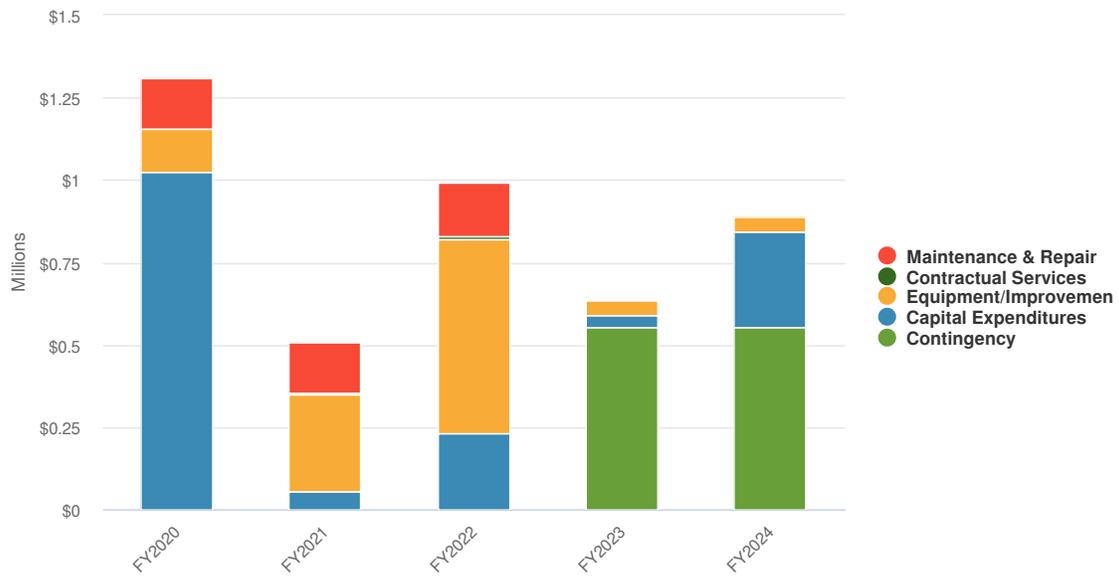
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Technology Repl Fund	\$65,012	\$66,912	\$65,017	\$62,000	-4.6%
Vehicle/Equip Repl Fund	\$578,894	\$334,200	\$326,558	\$358,994	9.9%
Total:	\$659,462	\$294,196	\$392,575	\$421,994	7.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Maintenance & Repair	\$153,909	\$161,515	\$0	\$0	0%
Contractual Services	\$4,368	\$10,587	\$0	\$0	0%
Equipment/Improvement	\$292,891	\$588,443	\$45,000	\$45,000	0%
Contingency	\$0	\$0	\$555,000	\$555,000	0%
Capital Expenditures	\$55,746	\$231,626	\$33,300	\$289,700	770%
Total Expense Objects:	\$506,915	\$992,170	\$633,300	\$889,700	40.5%

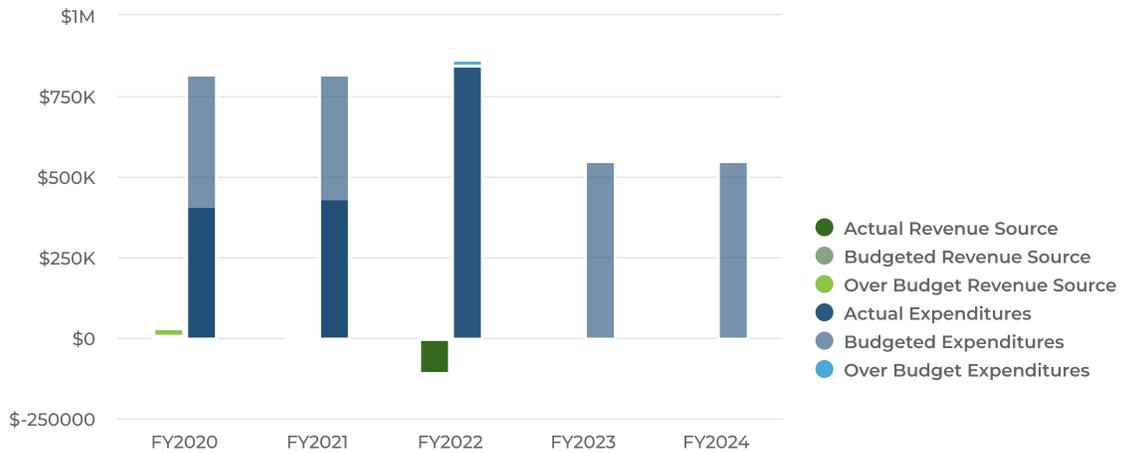


Facilities Reserve Fund

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.

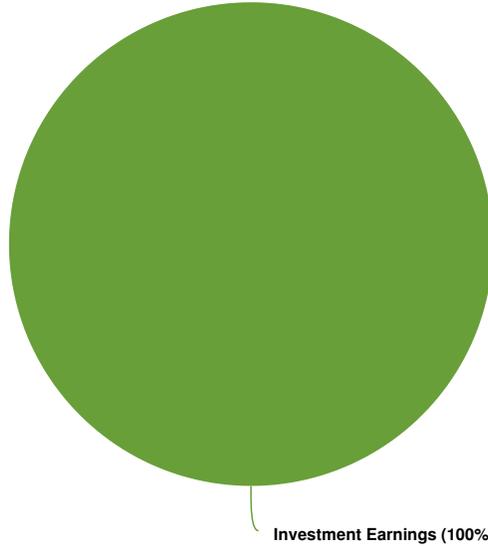
Summary

The Town of Fountain Hills is projecting \$1K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$550K in FY2024.



Revenues by Source

Projected 2024 Revenues by Source

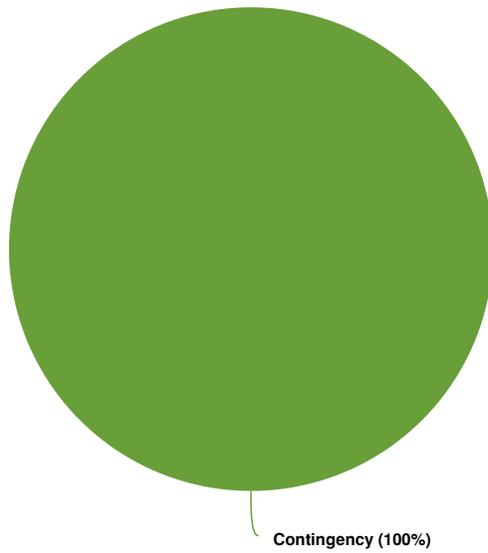


Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

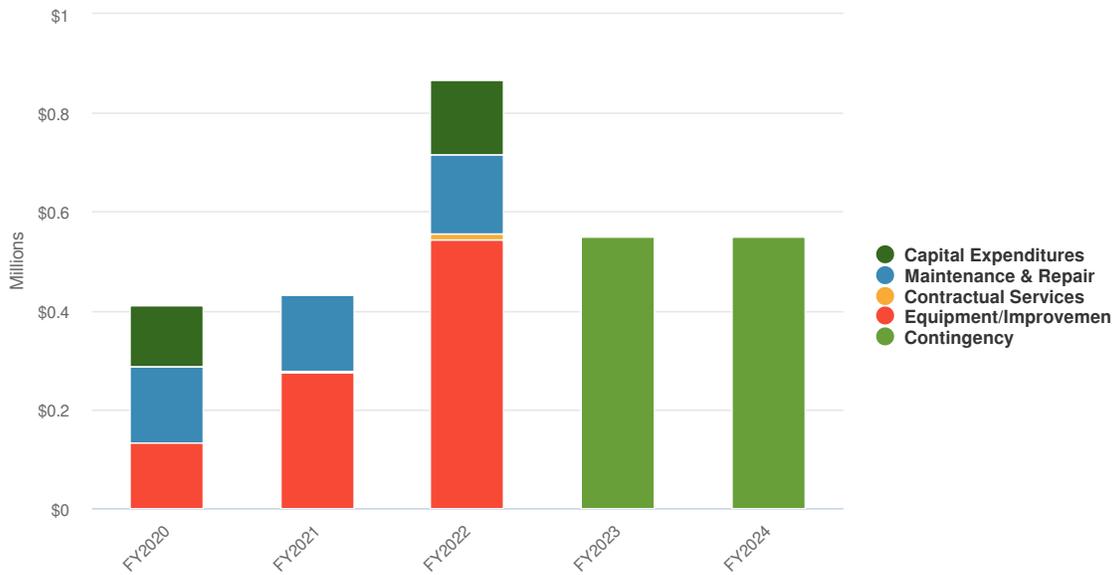
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Other	\$14,877	\$28,543	\$0	\$0	0%
Investment Earnings	\$679	-\$135,458	\$1,000	\$1,000	0%
Total Revenue Source:	\$15,556	-\$106,915	\$1,000	\$1,000	0%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



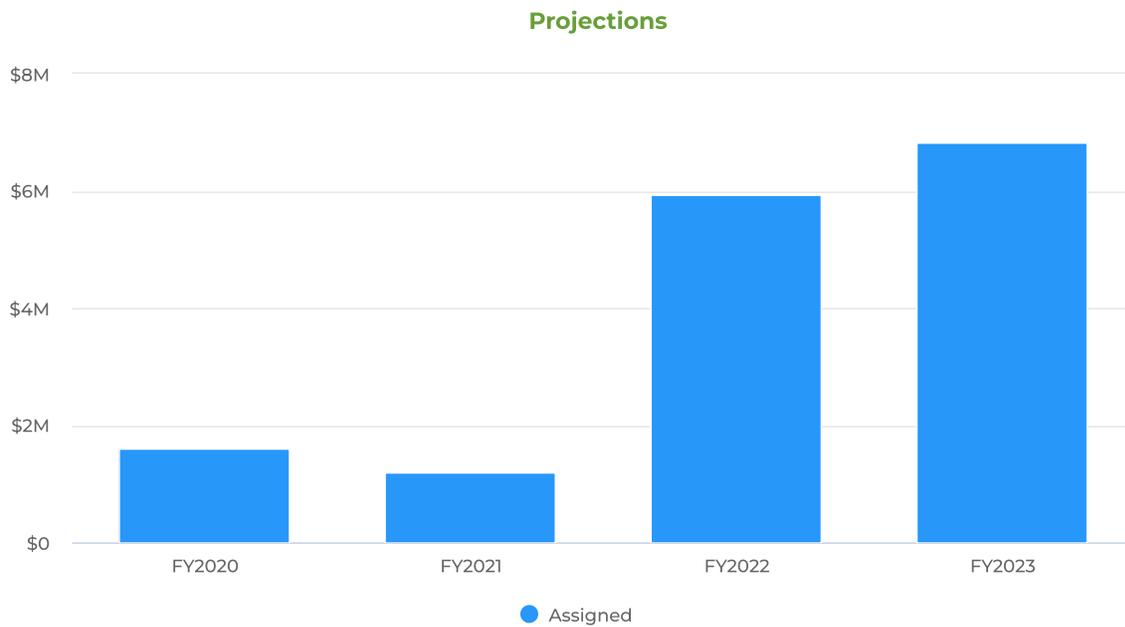
Budgeted and Historical Expenditures by Expense Type



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Maintenance & Repair	\$153,909	\$161,515	\$0	\$0	0%
Contractual Services	\$4,368	\$10,587	\$0	\$0	0%
Equipment/Improvement	\$273,667	\$544,472	\$0	\$0	0%
Contingency	\$0	\$0	\$550,000	\$550,000	0%
Capital Expenditures	\$2,222	\$151,046	\$0	\$0	0%
Total Expense Objects:	\$434,166	\$867,619	\$550,000	\$550,000	0%

Fund Balance



	FY2020	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	—	
Assigned	\$1,610,915	\$1,192,305	\$5,925,920	\$6,825,994	15.2%
Total Fund Balance:	\$1,610,915	\$1,192,305	\$5,925,920	\$6,825,994	15.2%



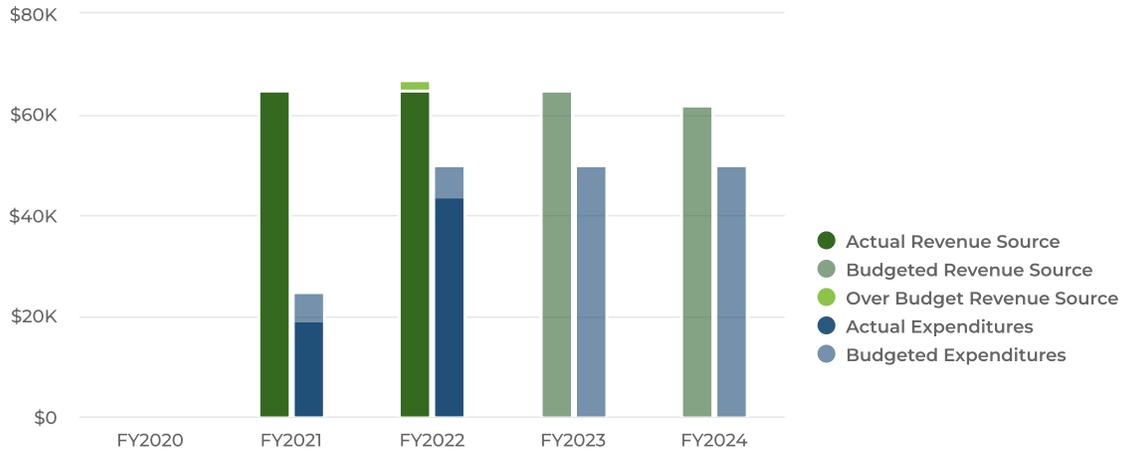


Technology Repl Fund

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

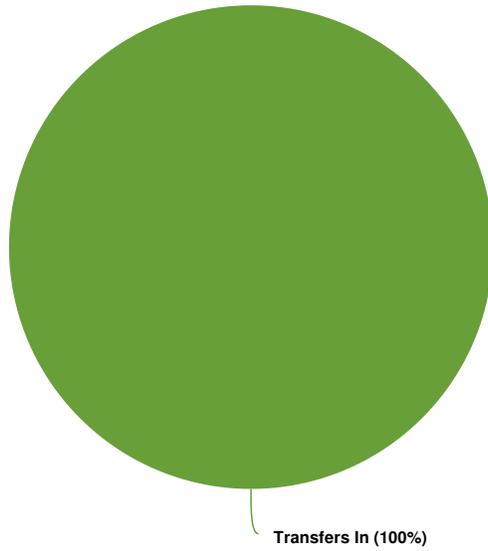
Summary

The Town of Fountain Hills is projecting \$62K of revenue in FY2024, which represents a 4.6% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$50K in FY2024.

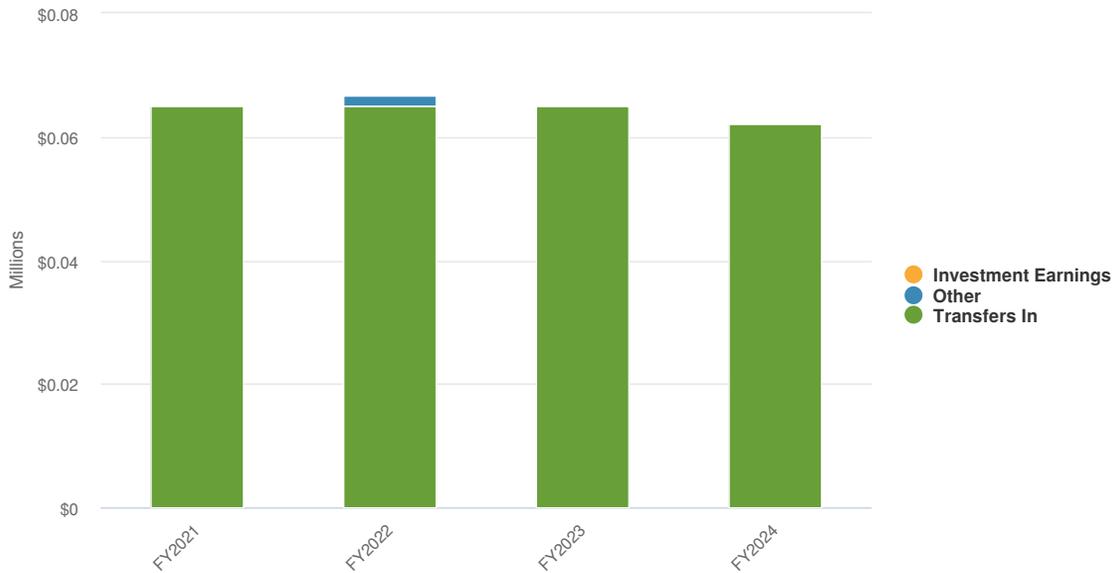


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

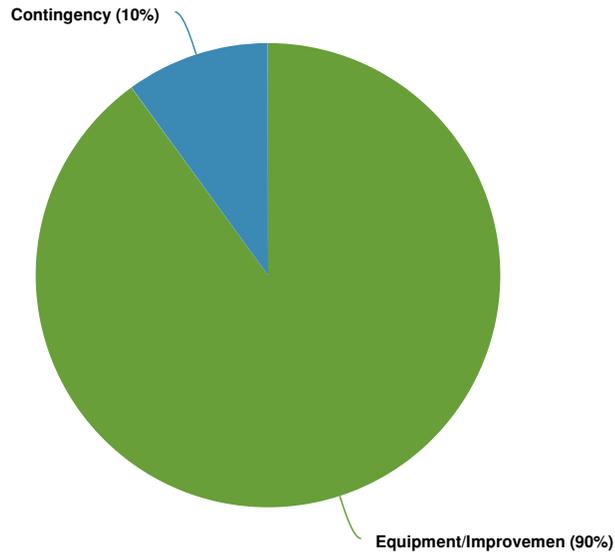
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					



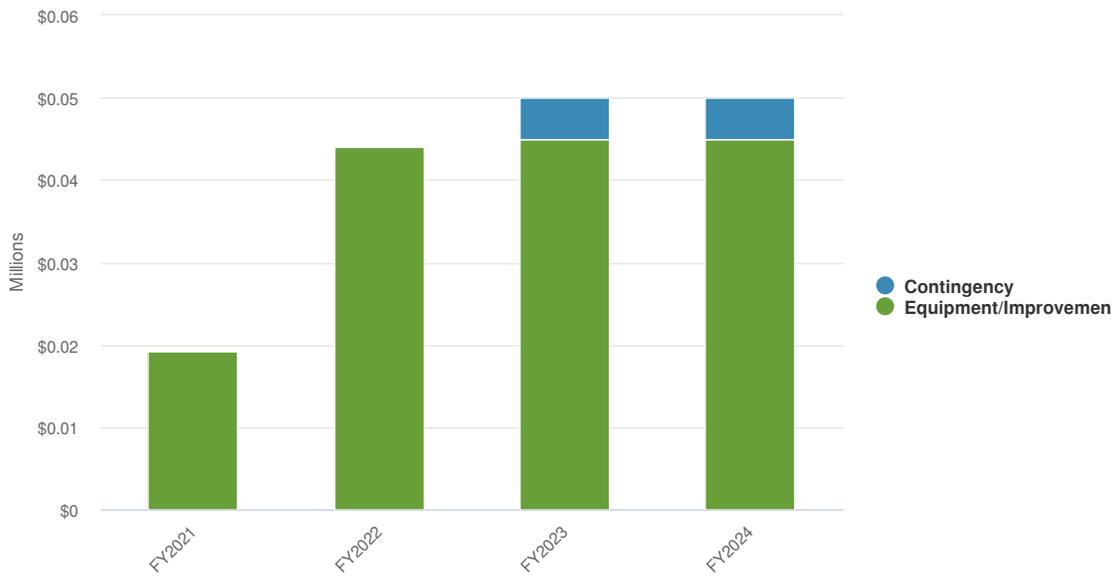
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Transfers In	\$65,000	\$65,004	\$65,017	\$62,000	-4.6%
Other	\$0	\$1,690	\$0	\$0	0%
Investment Earnings	\$12	\$218	\$0	\$0	0%
Total Revenue Source:	\$65,012	\$66,912	\$65,017	\$62,000	-4.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



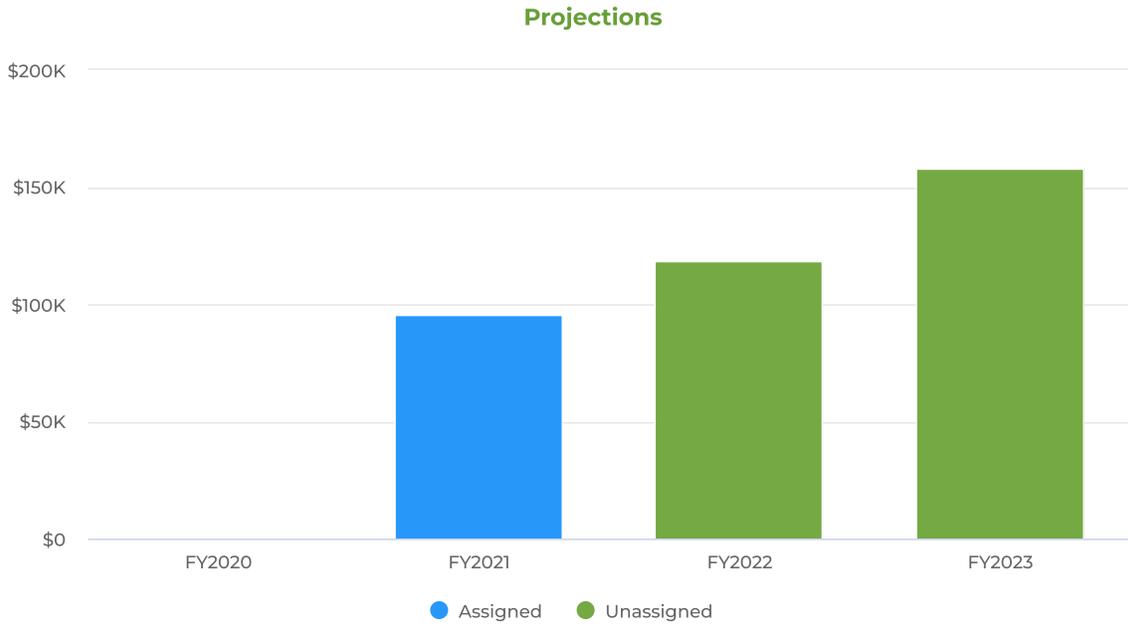
Budgeted and Historical Expenditures by Expense Type



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Equipment/Improvement	\$19,224	\$43,971	\$45,000	\$45,000	0%
Contingency	\$0	\$0	\$5,000	\$5,000	0%
Total Expense Objects:	\$19,224	\$43,971	\$50,000	\$50,000	0%

Fund Balance



	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	
Unassigned	\$0	\$118,728	\$158,203	33.2%
Assigned	\$95,787	\$0	\$0	0%
Total Fund Balance:	\$95,787	\$118,728	\$158,203	33.2%





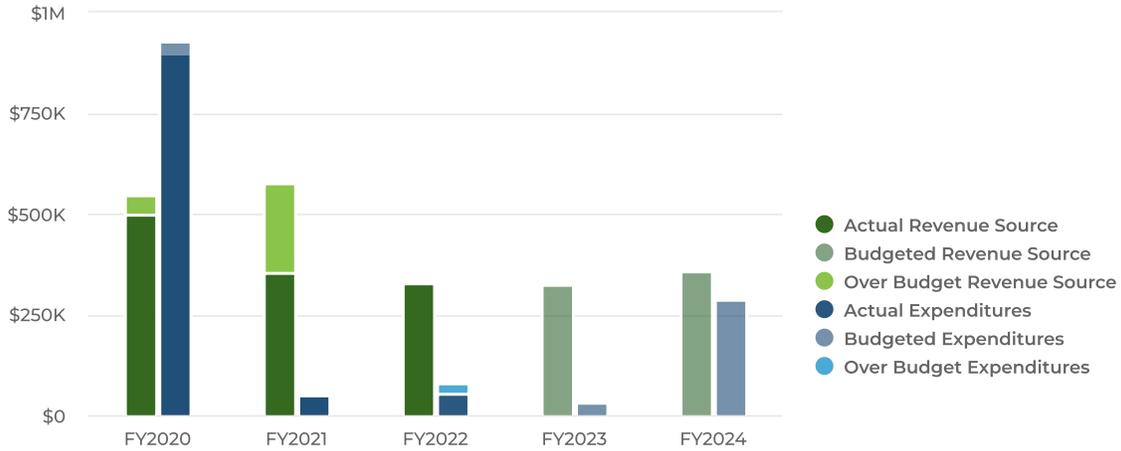
Vehicle/Equip Repl Fund

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

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

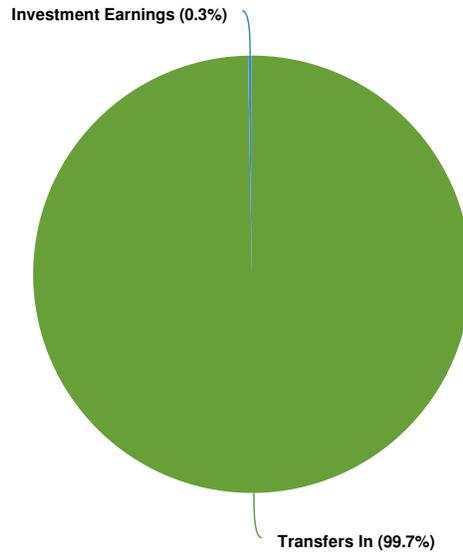
Summary

The Town of Fountain Hills is projecting \$358.99K of revenue in FY2024, which represents a 9.9% increase over the prior year. Budgeted expenditures are projected to increase by 770% or \$256.4K to \$289.7K in FY2024.

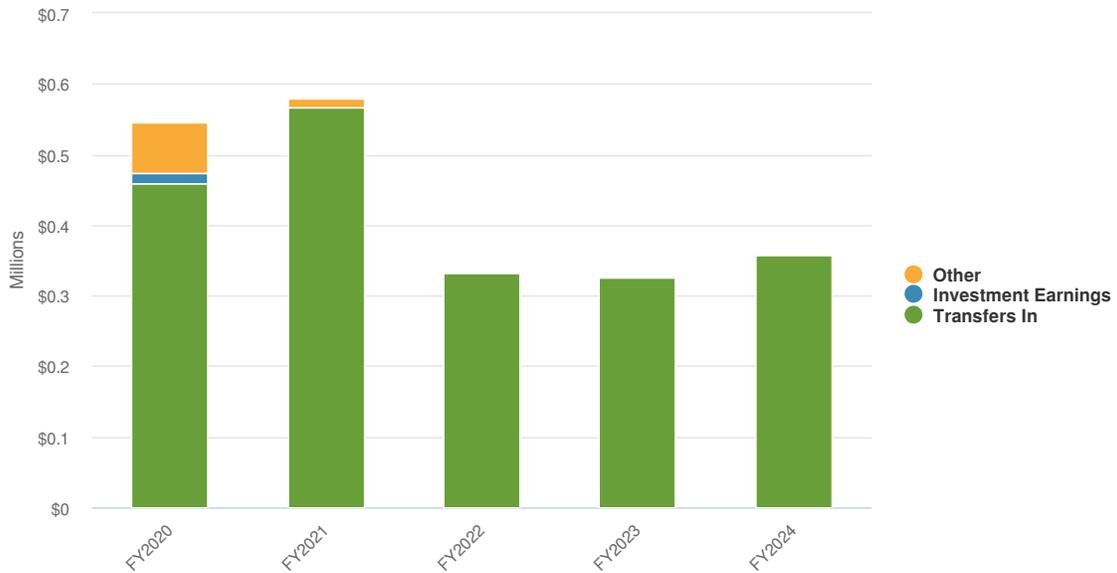


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

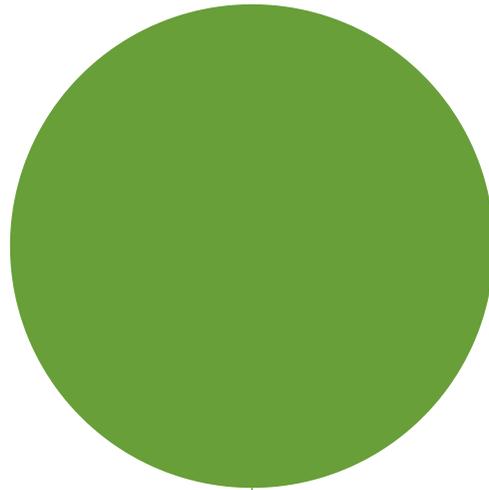
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Transfers In	\$567,147	\$331,596	\$325,558	\$357,994	10%
Other	\$11,325	\$0	\$0	\$0	0%
Investment Earnings	\$422	\$2,604	\$1,000	\$1,000	0%
Total Revenue Source:	\$578,894	\$334,200	\$326,558	\$358,994	9.9%

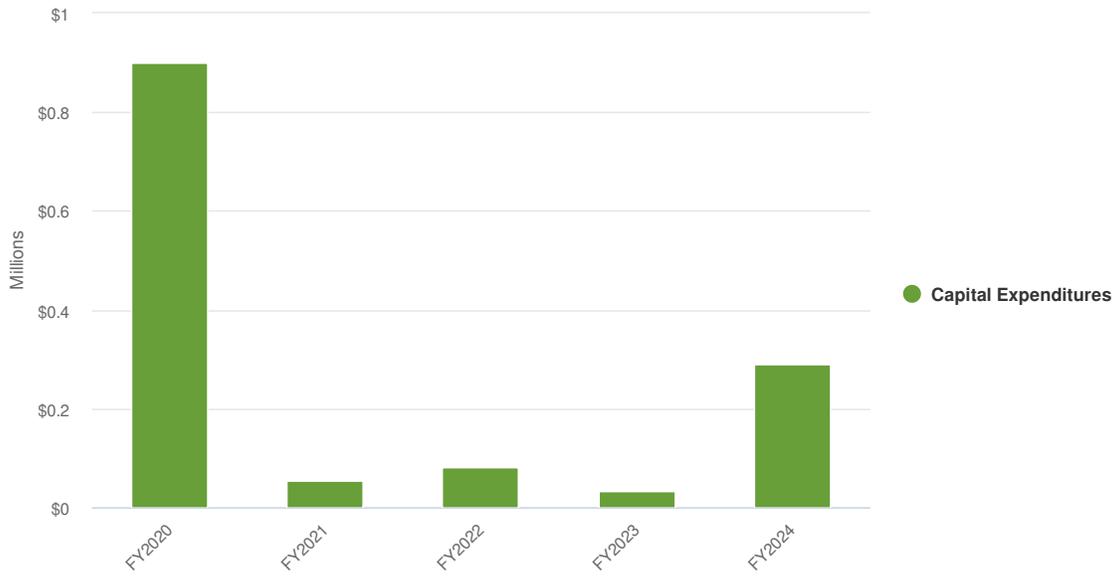
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Capital Expenditures (100%)

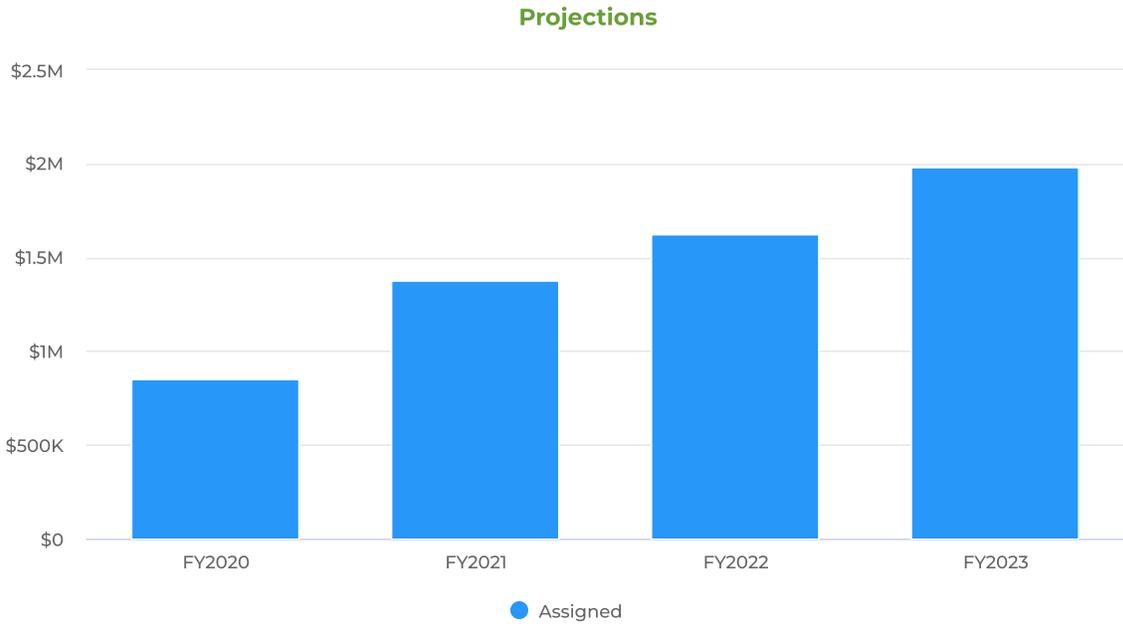
Budgeted and Historical Expenditures by Expense Type



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Capital Expenditures	\$53,525	\$80,580	\$33,300	\$289,700	770%
Total Expense Objects:	\$53,525	\$80,580	\$33,300	\$289,700	770%

Fund Balance



	FY2020	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	—	
Assigned	\$848,513	\$1,373,883	\$1,627,503	\$1,979,268	21.6%
Total Fund Balance:	\$848,513	\$1,373,883	\$1,627,503	\$1,979,268	21.6%



Debt Service Funds

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

Summary

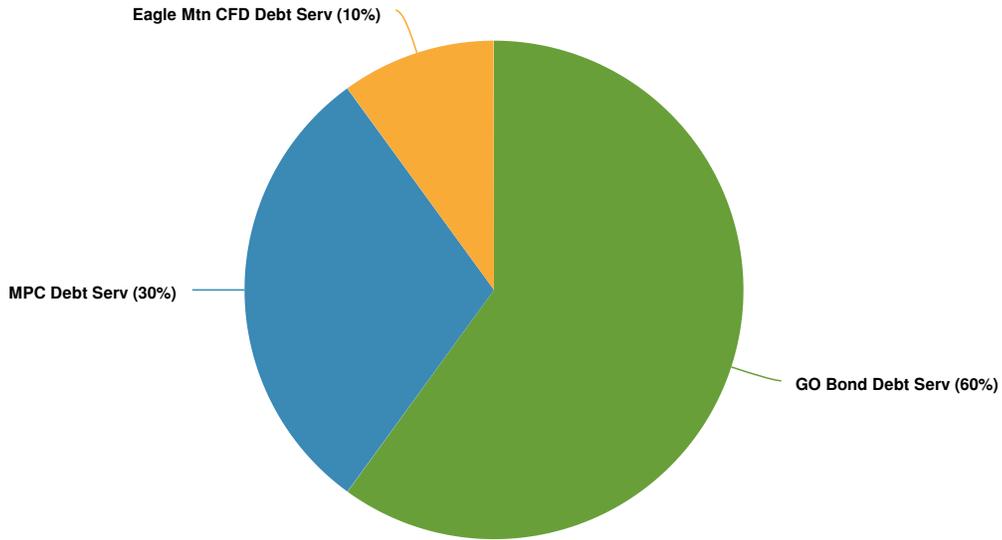
The Town of Fountain Hills is projecting \$1K of revenue in FY2024, which represents a 64% decrease over the prior year. Budgeted expenditures are projected to increase by 27% or \$4.2K to \$19.76K in FY2024.



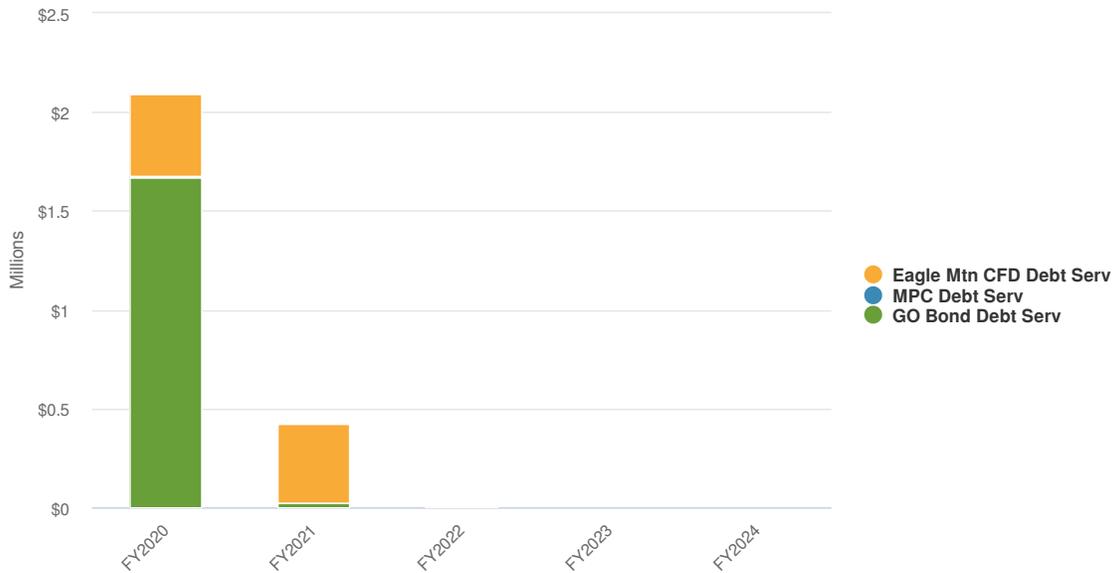
Note: The following pages provide summarized graphical information across all Special Revenue funds. Revenue and expenditure details are available in the Fund Summaries for each individual fund following this summary section.

Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

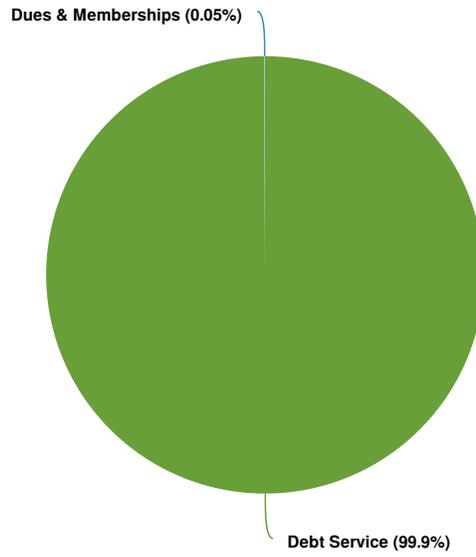
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
GO Bond Debt Serv	\$26,073	\$270	\$1,200	\$600	-50%



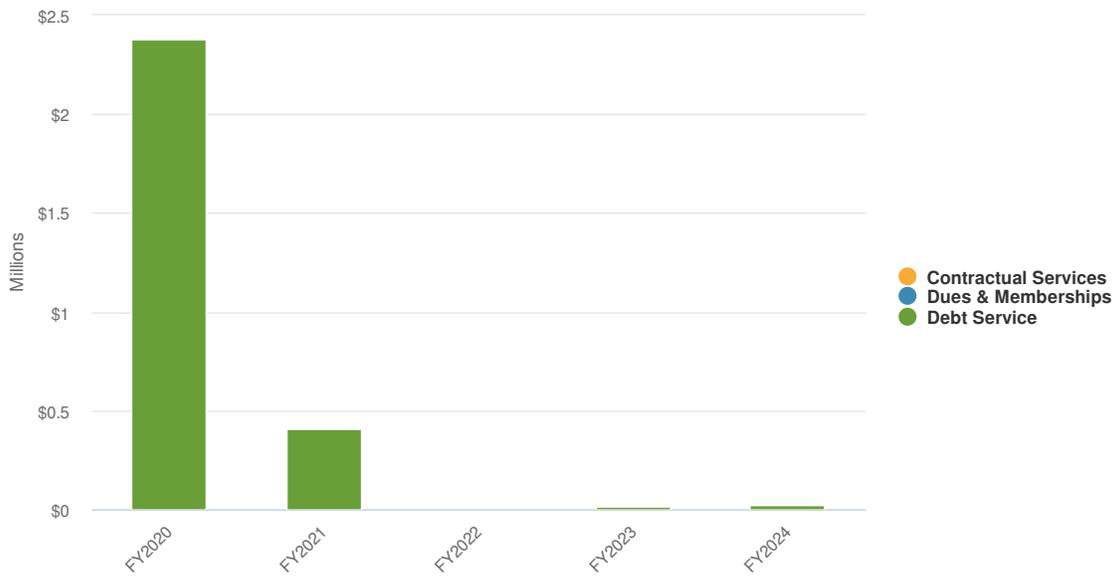
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Eagle Mtn CFD Debt Serv	\$394,943	\$4,900	\$1,480	\$100	-93.2%
MPC Debt Serv	\$29	\$17	\$100	\$300	200%
Total:	\$421,045	\$5,188	\$2,780	\$1,000	-64%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Dues & Memberships	\$10	\$10	\$10	\$10	0%
Contractual Services	\$78	\$88	\$0	\$0	0%
Debt Service	\$407,465	\$500	\$15,550	\$19,750	27%
Total Expense Objects:	\$407,554	\$598	\$15,560	\$19,760	27%





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.

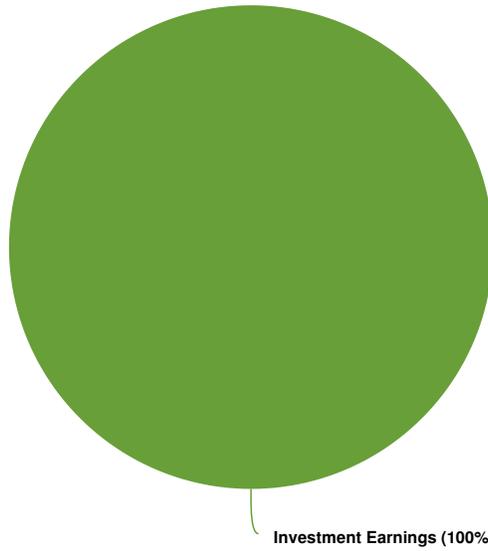
Summary

The Town of Fountain Hills is projecting \$600 of revenue in FY2024, which represents a 50% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$350 in FY2024.

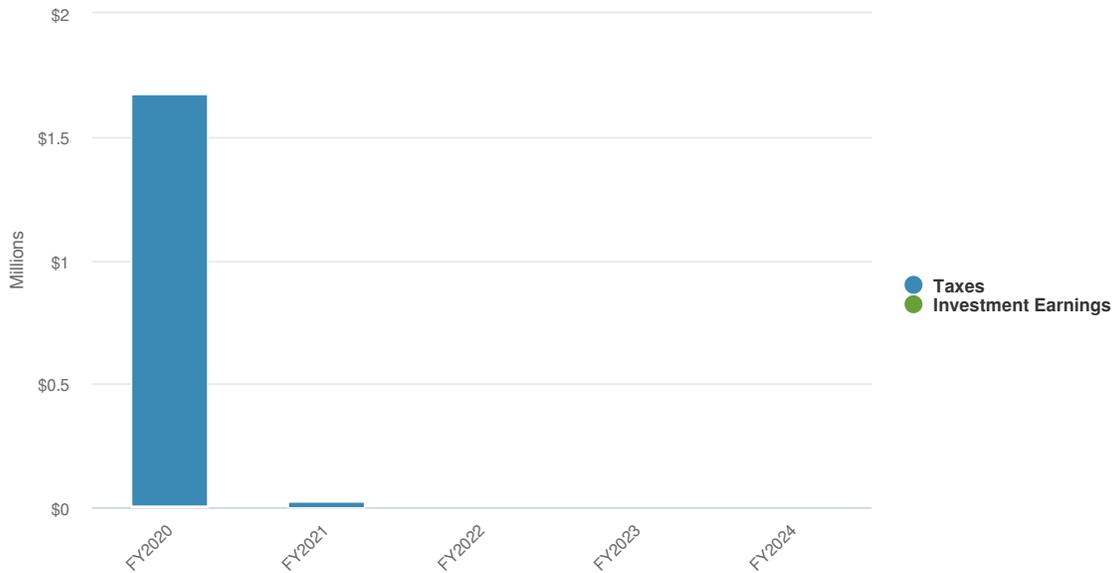


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

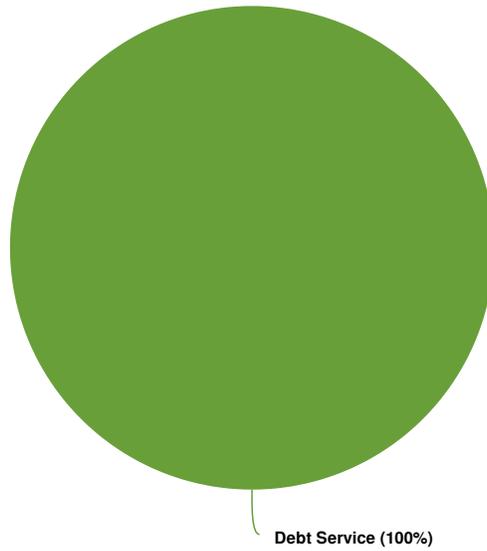
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					



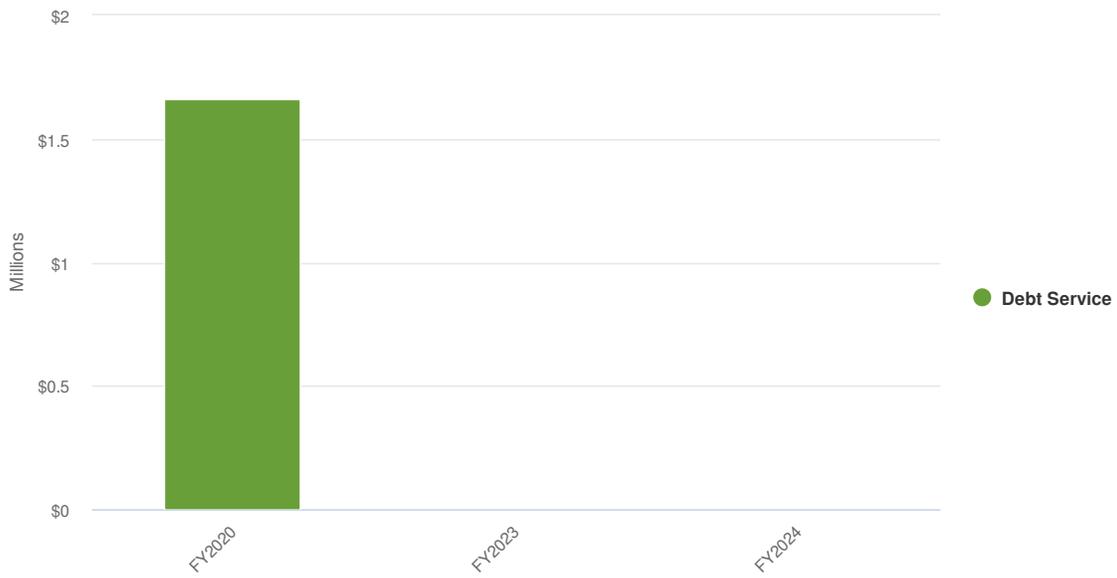
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Taxes	\$26,014	\$36	\$0	\$0	0%
Investment Earnings	\$59	\$234	\$1,200	\$600	-50%
Total Revenue Source:	\$26,073	\$270	\$1,200	\$600	-50%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

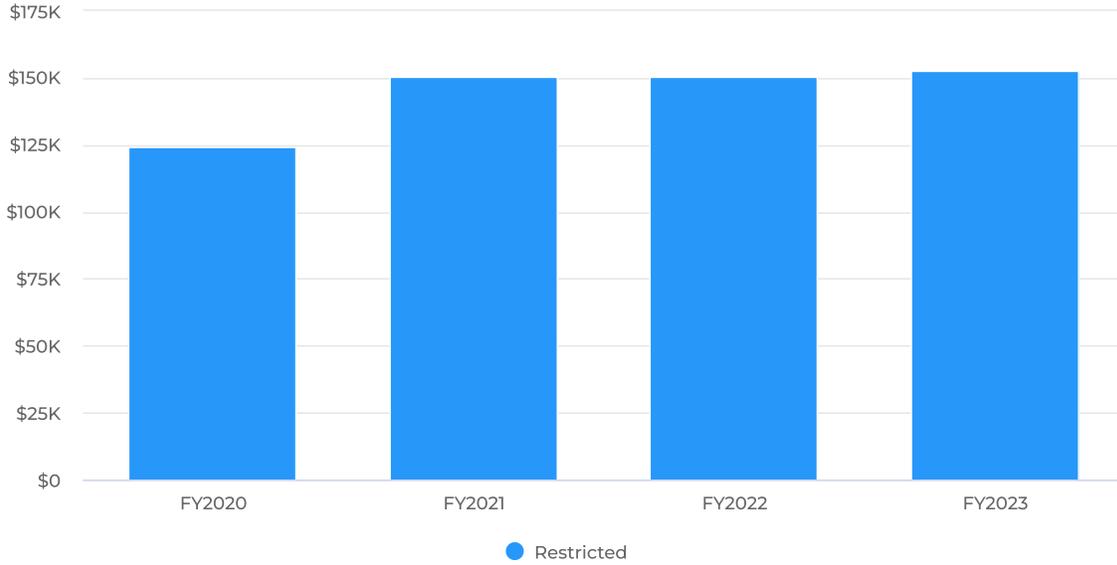


Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Debt Service	\$0	\$0	\$350	\$350	0%
Total Expense Objects:	\$0	\$0	\$350	\$350	0%

Fund Balance

Projections



	FY2020	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	—	
Restricted	\$124,219	\$150,292	\$150,562	\$152,881	1.5%
Total Fund Balance:	\$124,219	\$150,292	\$150,562	\$152,881	1.5%



Eagle Mountain CFD Debt Service

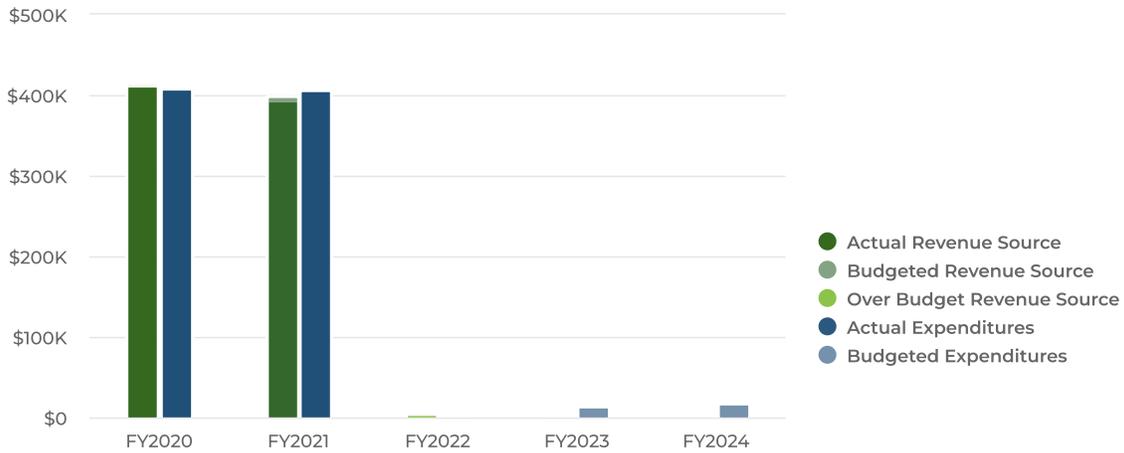
There have been four bond issues (issued as General Obligation bonds) that were approved for specific purposes:

- 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.

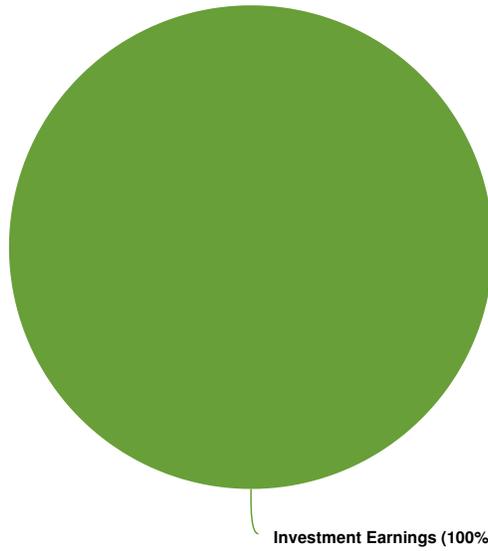
Summary

The Town of Fountain Hills is projecting \$100 of revenue in FY2024, which represents a 93.2% decrease over the prior year. Budgeted expenditures are projected to increase by 33.1% or \$4.7K to \$18.9K in FY2024.

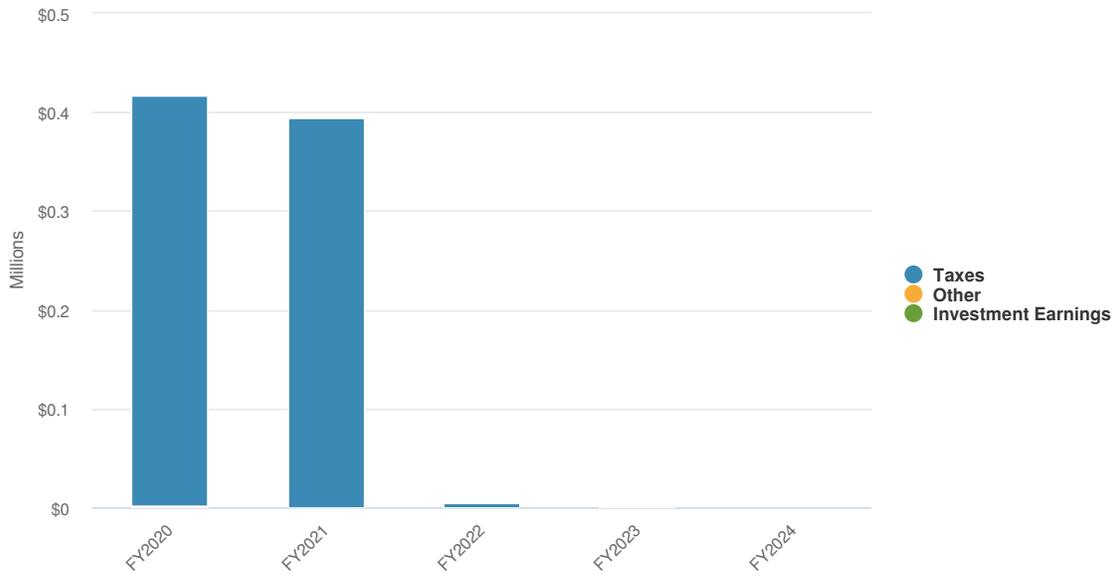


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

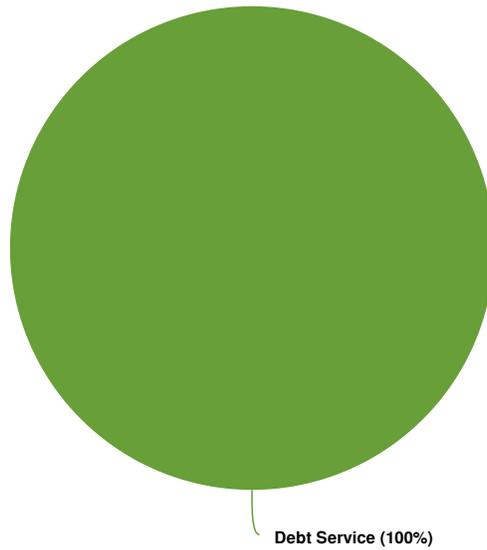
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					



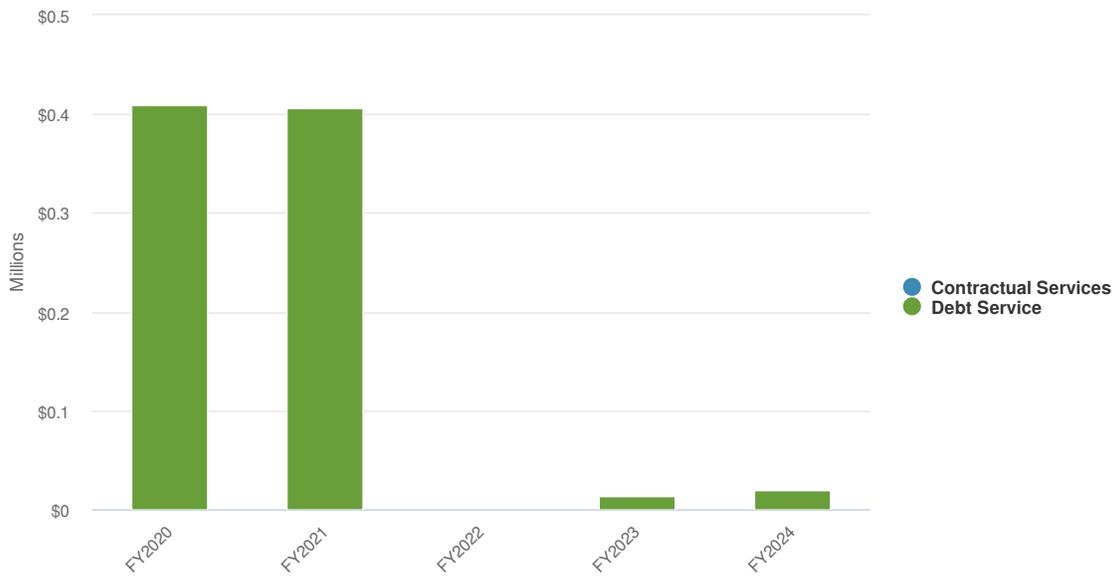
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Taxes	\$394,904	\$4,833	\$1,380	\$0	-100%
Other		\$39		\$0	N/A
Investment Earnings	\$39	\$28	\$100	\$100	0%
Total Revenue Source:	\$394,943	\$4,900	\$1,480	\$100	-93.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Contractual Services	\$78	\$88	\$0	\$0	0%
Debt Service	\$406,965	\$500	\$14,200	\$18,900	33.1%
Total Expense Objects:	\$407,044	\$588	\$14,200	\$18,900	33.1%

Fund Balance



Note: The FY23 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.

	FY2020	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	—	
Restricted	\$26,312	\$14,212	\$18,524	\$18,941	2.3%
Total Fund Balance:	\$26,312	\$14,212	\$18,524	\$18,941	2.3%



MPC Debt Serv

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

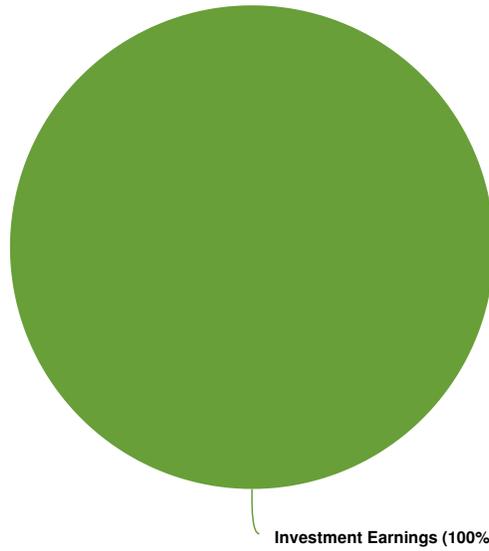
Summary

The Town of Fountain Hills is projecting \$300 of revenue in FY2024, which represents a 200% increase over the prior year. Budgeted expenditures are projected to decrease by 49.5% or \$500 to \$510 in FY2024.

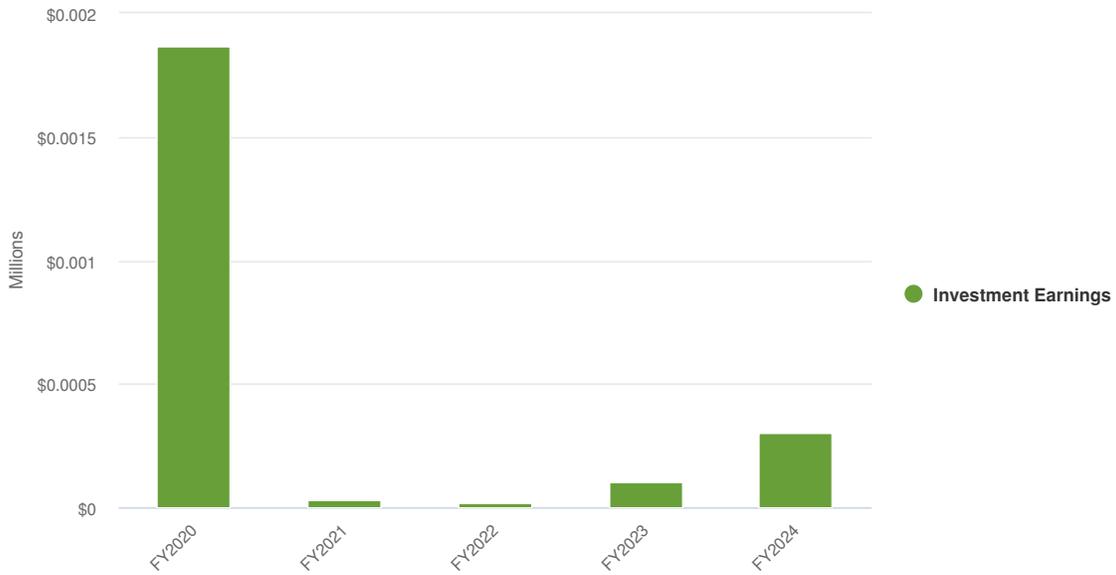


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

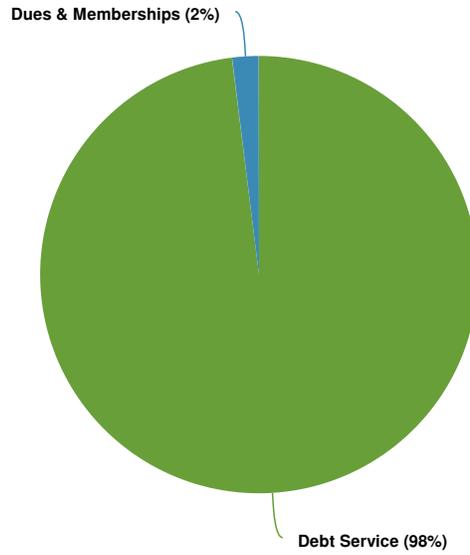
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Investment Earnings	\$29	\$17	\$100	\$300	200%
Total Revenue Source:	\$29	\$17	\$100	\$300	200%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



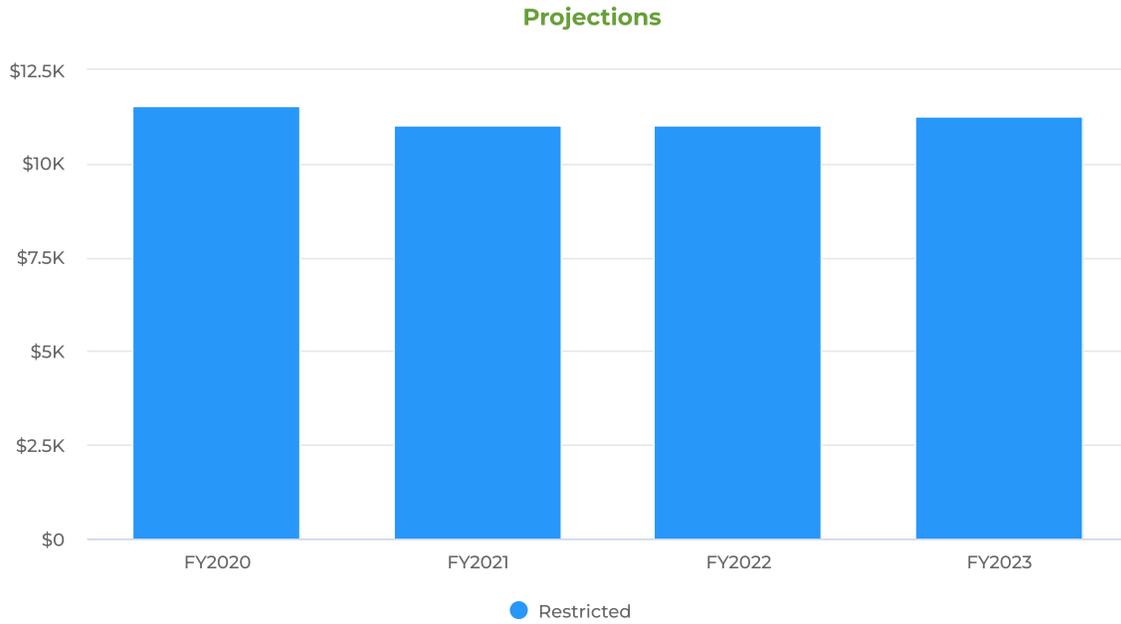
Budgeted and Historical Expenditures by Expense Type



Note: All FY23 amounts shown below are from last year's adopted budget and do not represent actual amounts. Actual amounts will be available in the Annual Comprehensive Financial Report, which is usually issued in early November, after the completion of the annual financial audit.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Dues & Memberships	\$10	\$10	\$10	\$10	0%
Debt Service	\$500	\$0	\$1,000	\$500	-50%
Total Expense Objects:	\$510	\$10	\$1,010	\$510	-49.5%

Fund Balance



Note: The FY23 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.

	FY2020	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	—	
Restricted	\$11,537	\$11,027	\$11,035	\$11,274	2.2%
Total Fund Balance:	\$11,537	\$11,027	\$11,035	\$11,274	2.2%

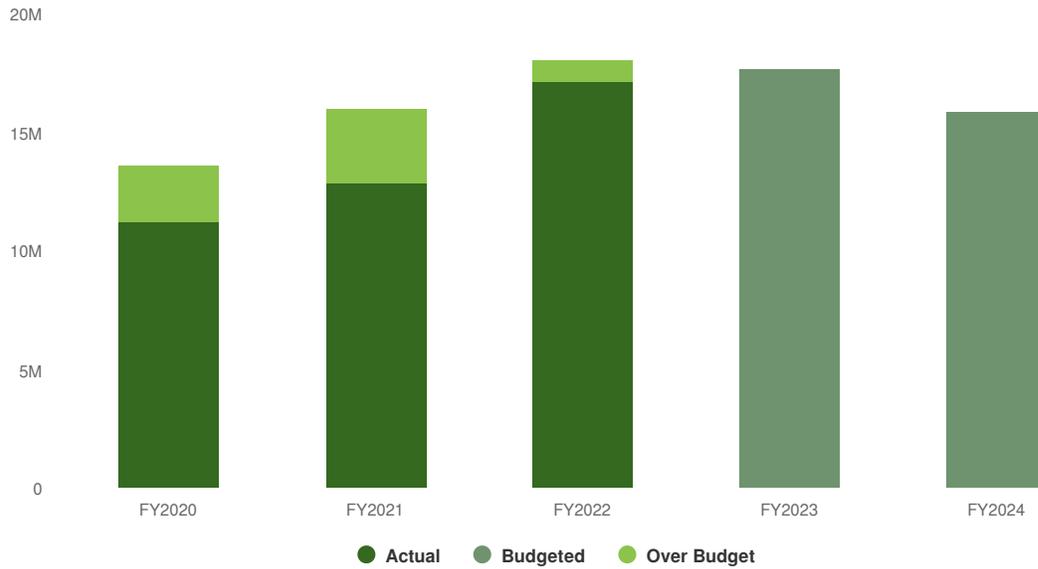
FUNDING SOURCES



Transaction Privilege Tax (All Funds) Summary

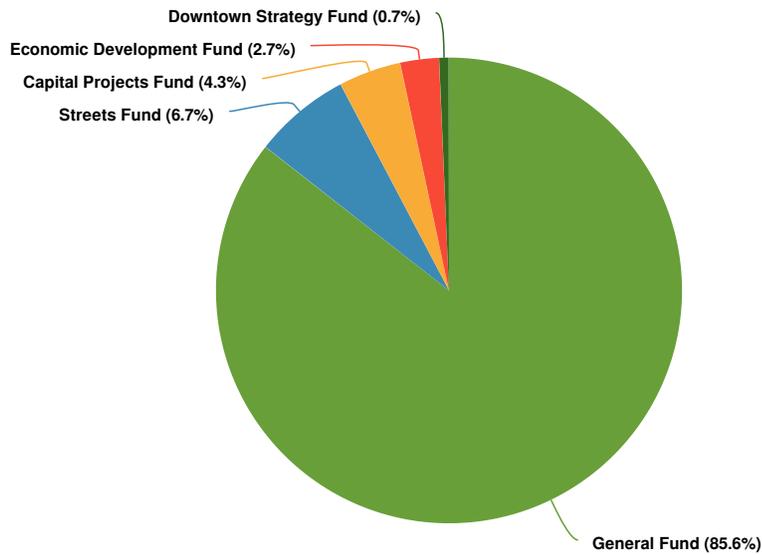
\$15,826,966 **-\$1,862,536**
(-10.53% vs. prior year)

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

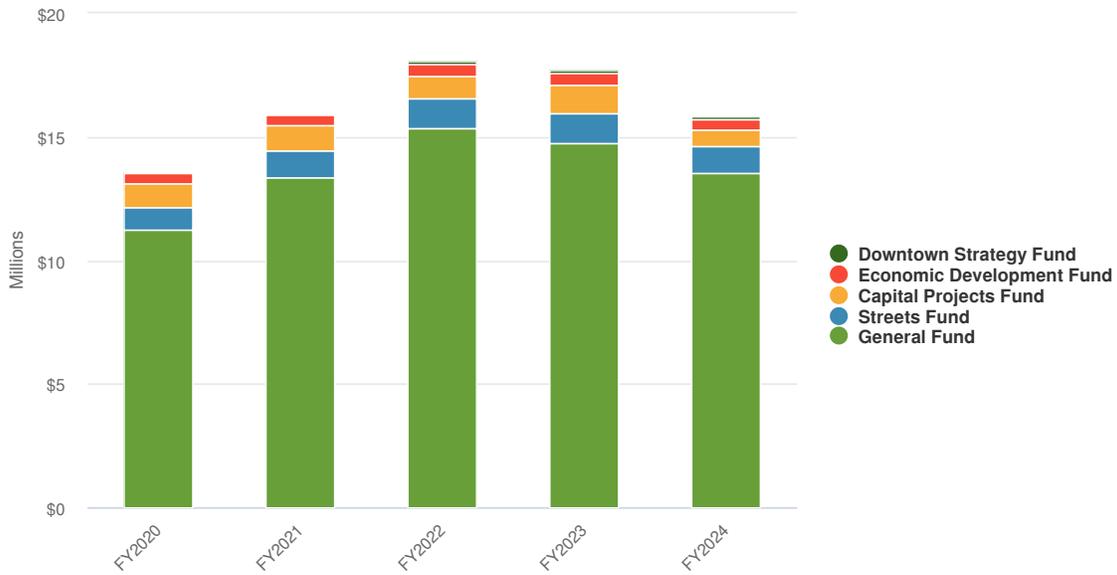


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund		\$13,366,807	\$15,342,729	\$14,751,223	\$13,544,799	-8.2%
Capital Projects Fund		\$995,192	\$890,062	\$1,141,951	\$685,240	-40%
Streets Fund		\$1,079,813	\$1,217,983	\$1,197,552	\$1,064,618	-11.1%
Downtown Strategy Fund		\$107,981	\$121,798	\$119,755	\$106,462	-11.1%

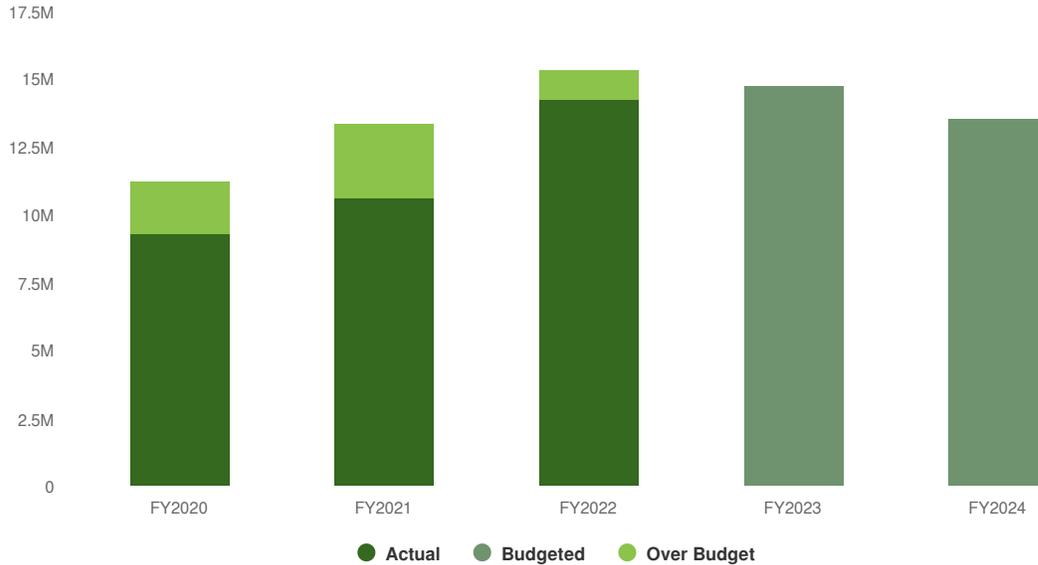


Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Economic Development Fund		\$431,925	\$487,193	\$479,021	\$425,847	-11.1%
Total:		\$15,981,718	\$18,059,766	\$17,689,502	\$15,826,966	-10.5%

TPT - General Fund Summary

\$13,544,799 **-\$1,206,424**
 (-8.18% vs. prior year)

TPT - General Fund Proposed and Historical Budget vs. Actual



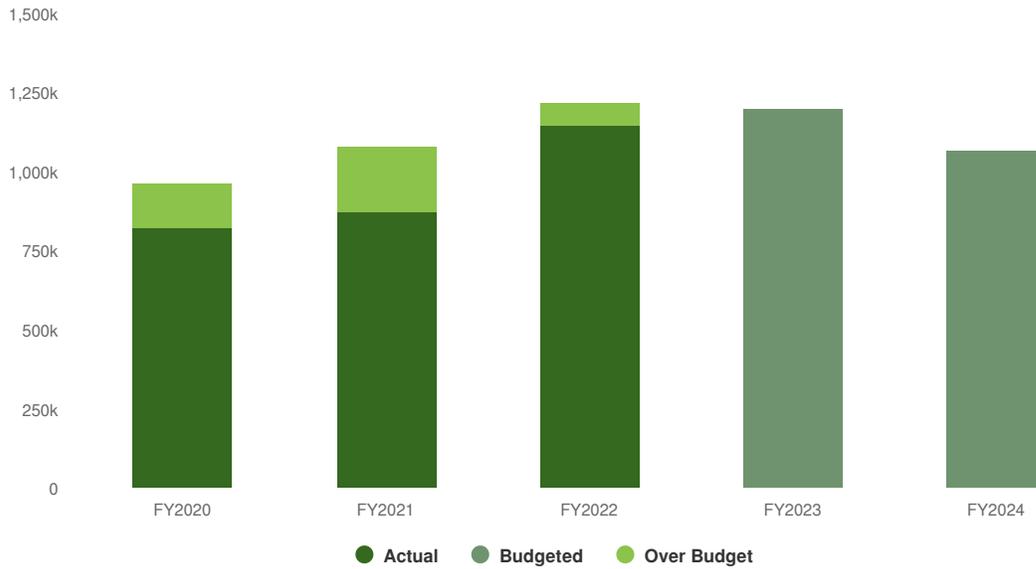
Revenue by Fund

Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund						
Taxes						
SALES TAX-LOCAL	FINAD	\$13,042,381	\$14,943,722	\$14,426,223	\$13,154,799	-8.8%
FRANCHISE FEES	FINAD	\$324,426	\$399,007	\$325,000	\$390,000	20%
Total Taxes:		\$13,366,807	\$15,342,729	\$14,751,223	\$13,544,799	-8.2%
Total General Fund:		\$13,366,807	\$15,342,729	\$14,751,223	\$13,544,799	-8.2%

TPT - Streets Fund Summary

\$1,064,618
-\$132,934
(-11.10% vs. prior year)

TPT - Streets Fund Proposed and Historical Budget vs. Actual



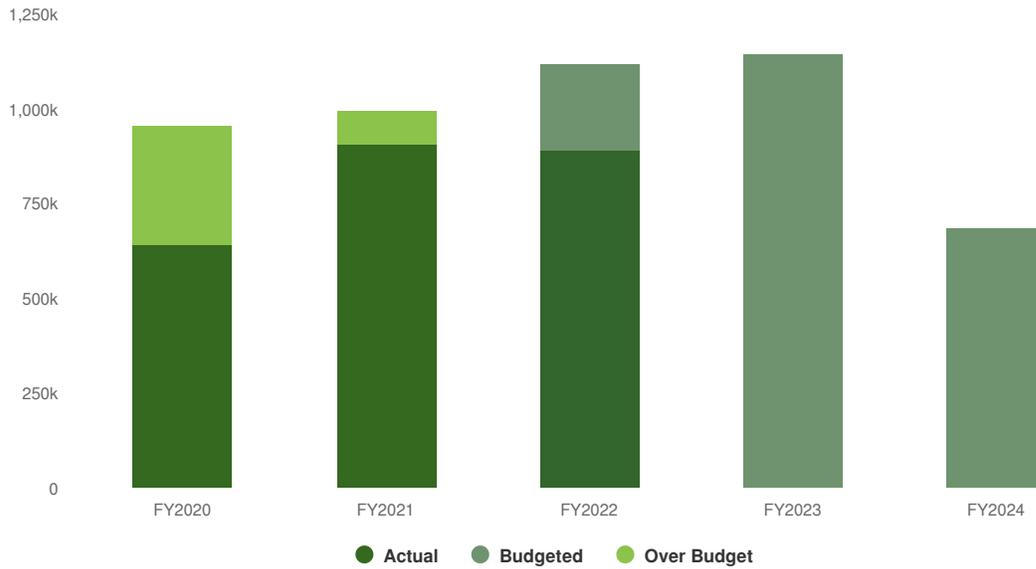
Revenue by Fund

Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Streets Fund						
Taxes						
SALES TAX-LOCAL	STPAVE	\$1,079,813	\$1,217,983	\$1,197,552	\$1,064,618	-11.1%
Total Taxes:		\$1,079,813	\$1,217,983	\$1,197,552	\$1,064,618	-11.1%
Total Streets Fund:		\$1,079,813	\$1,217,983	\$1,197,552	\$1,064,618	-11.1%

TPT - Capital Projects Fund Summary

\$685,240 **-\$456,711**
 (-39.99% vs. prior year)

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



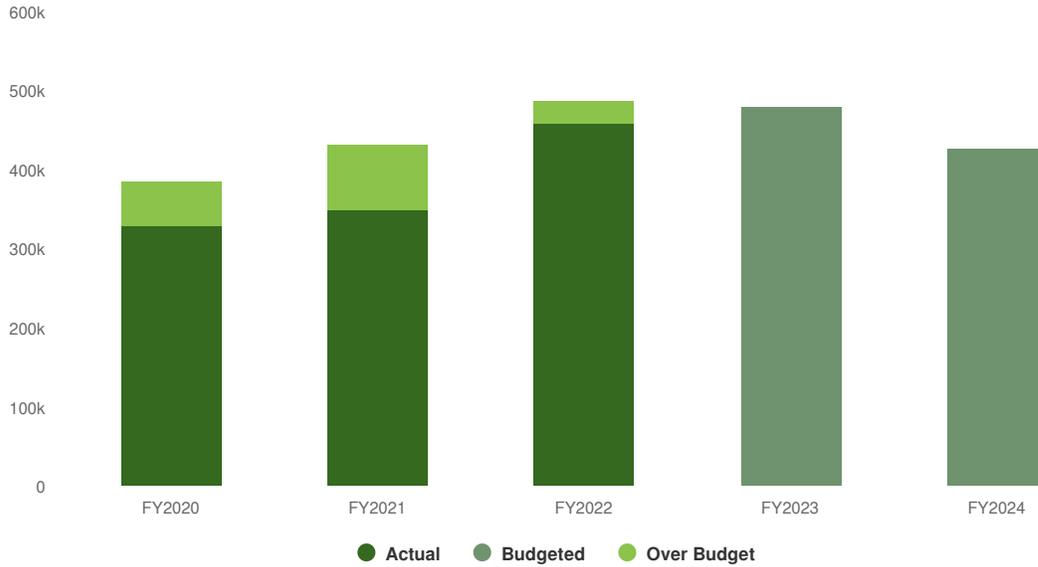
Revenue by Fund

Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Capital Projects Fund						
Taxes						
SALES TAX-LOCAL	CIPAD	\$995,192	\$890,062	\$1,141,951	\$685,240	-40%
Total Taxes:		\$995,192	\$890,062	\$1,141,951	\$685,240	-40%
Total Capital Projects Fund:		\$995,192	\$890,062	\$1,141,951	\$685,240	-40%

TPT - Economic Development Fund Summary

\$425,847 **-\$53,174**
 (-11.10% vs. prior year)

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



Revenue by Fund

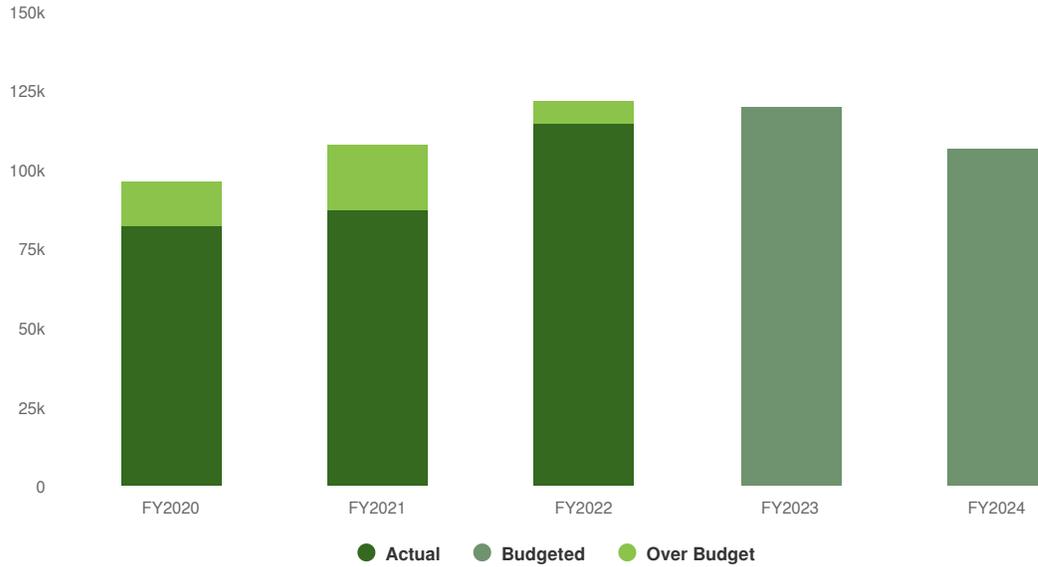
Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Economic Development Fund						
Taxes						
SALES TAX-LOCAL	DEDAD	\$431,925	\$487,193	\$479,021	\$425,847	-11.1%
Total Taxes:		\$431,925	\$487,193	\$479,021	\$425,847	-11.1%
Total Economic Development Fund:		\$431,925	\$487,193	\$479,021	\$425,847	-11.1%



TPT - Downtown Strategy Fund Summary

\$106,462 **-\$13,293**
 (-11.10% vs. prior year)

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



Revenue by Fund

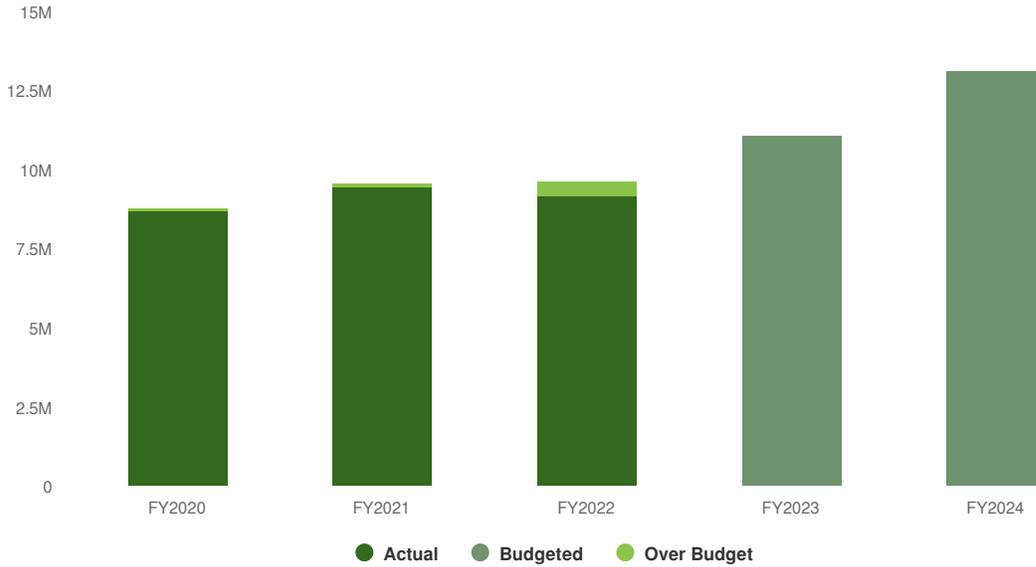
Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Downtown Strategy Fund						
Taxes						
SALES TAX-LOCAL	DDAD	\$107,981	\$121,798	\$119,755	\$106,462	-11.1%
Total Taxes:		\$107,981	\$121,798	\$119,755	\$106,462	-11.1%
Total Downtown Strategy Fund:		\$107,981	\$121,798	\$119,755	\$106,462	-11.1%



State Shared Revenues (All Funds) Summary

\$13,091,310 **\$2,018,977**
 (18.23% vs. prior year)

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



Revenue by Fund

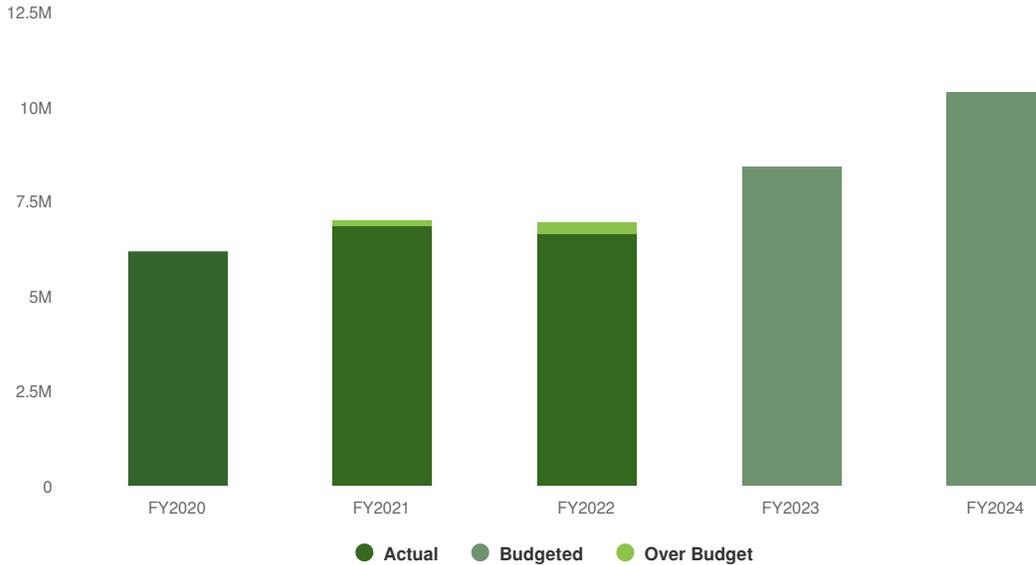
Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund						
Intergovernmental Revenue		\$6,995,548	\$6,946,834	\$8,393,328	\$10,387,730	23.8%
Total General Fund:		\$6,995,548	\$6,946,834	\$8,393,328	\$10,387,730	23.8%
Streets Fund						
Intergovernmental Revenue		\$2,584,538	\$2,681,119	\$2,679,005	\$2,703,580	0.9%
Total Streets Fund:		\$2,584,538	\$2,681,119	\$2,679,005	\$2,703,580	0.9%
Total:		\$9,580,086	\$9,627,954	\$11,072,333	\$13,091,310	18.2%



State Shared Revenues - General Fund Summary

\$10,387,730 **\$1,994,402**
 (23.76% vs. prior year)

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



Revenue by Fund

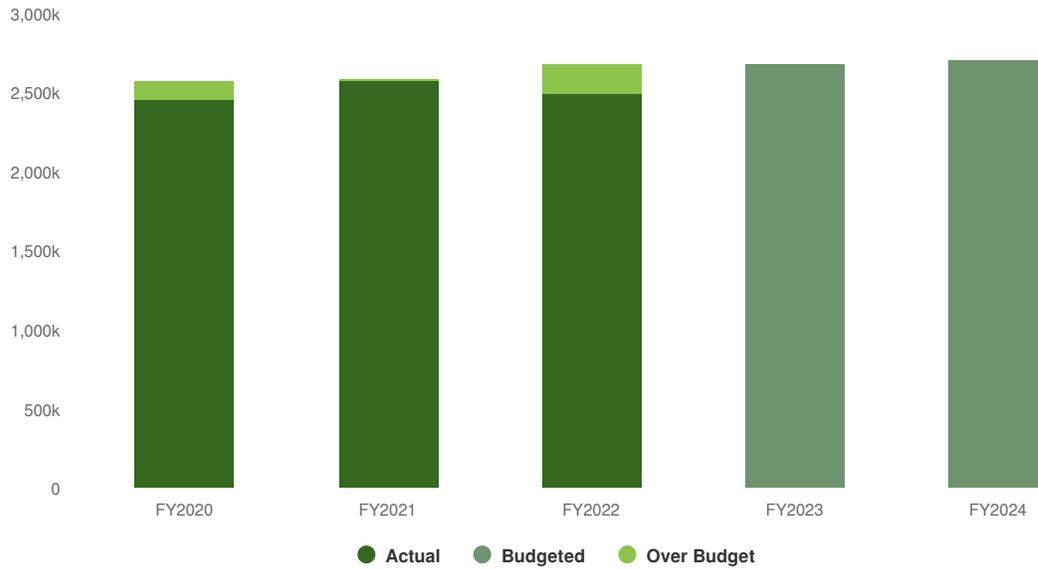
Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund						
Intergovernmental Revenue						
SALES TAX-STATE	FINAD	\$2,989,554	\$3,375,138	\$3,409,475	\$3,585,690	5.2%
INCOME TAX-STATE	FINAD	\$3,601,432	\$3,165,886	\$4,597,467	\$6,387,448	38.9%
VEHICLE LICENSE TAX	FINAD	\$358,859	\$354,030	\$338,350	\$366,076	8.2%
FIRE INSURANCE PREM TAX	FDOP	\$45,703	\$51,781	\$48,036	\$48,516	1%
Total Intergovernmental Revenue:		\$6,995,548	\$6,946,834	\$8,393,328	\$10,387,730	23.8%
Total General Fund:		\$6,995,548	\$6,946,834	\$8,393,328	\$10,387,730	23.8%



State Shared Revenue - Streets Fund Summary

\$2,703,580 **\$24,575**
 (0.92% vs. prior year)

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



Revenue by Fund

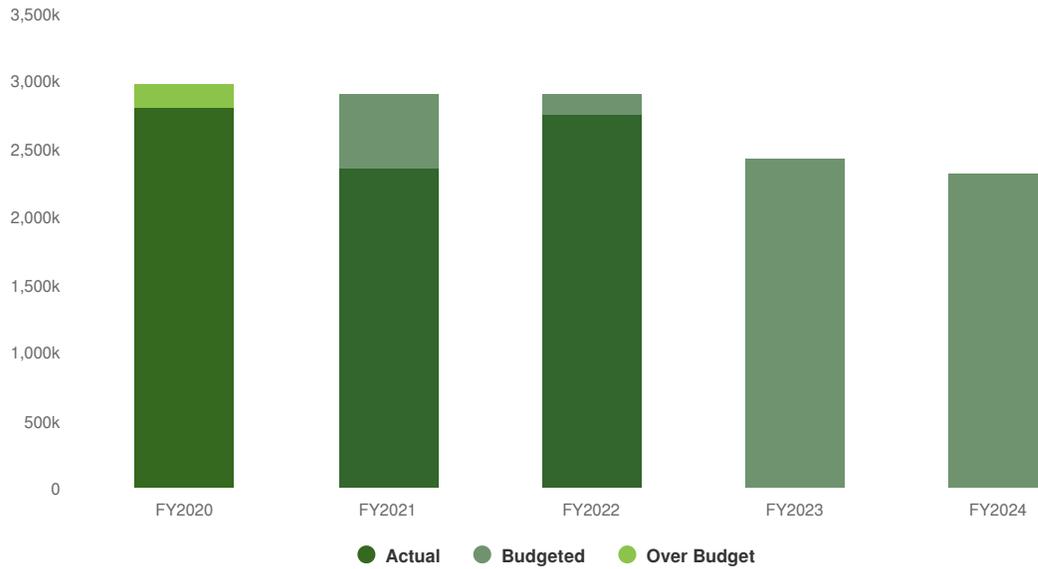
Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Streets Fund						
Intergovernmental Revenue						
VEHICLE LICENSE TAX	STPAVE	\$837,338	\$826,070	\$789,485	\$854,176	8.2%
HIGHWAY USERS TAX	STPAVE	\$1,747,200	\$1,855,049	\$1,889,520	\$1,849,404	-2.1%
Total Intergovernmental Revenue:		\$2,584,538	\$2,681,119	\$2,679,005	\$2,703,580	0.9%
Total Streets Fund:		\$2,584,538	\$2,681,119	\$2,679,005	\$2,703,580	0.9%



Other Revenues (All Funds) Summary

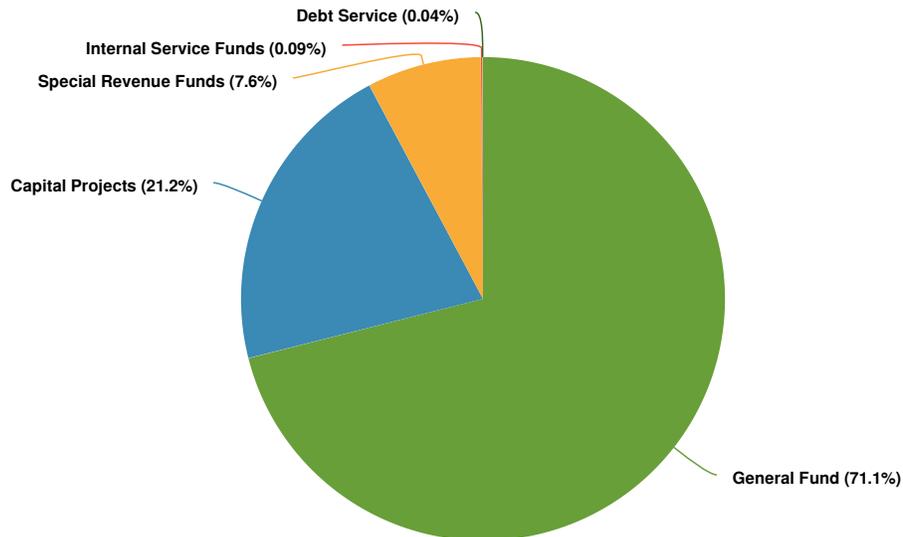
\$2,326,858 **-\$103,545**
 (-4.26% vs. prior year)

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



Revenue by Fund

2024 Revenue by Fund



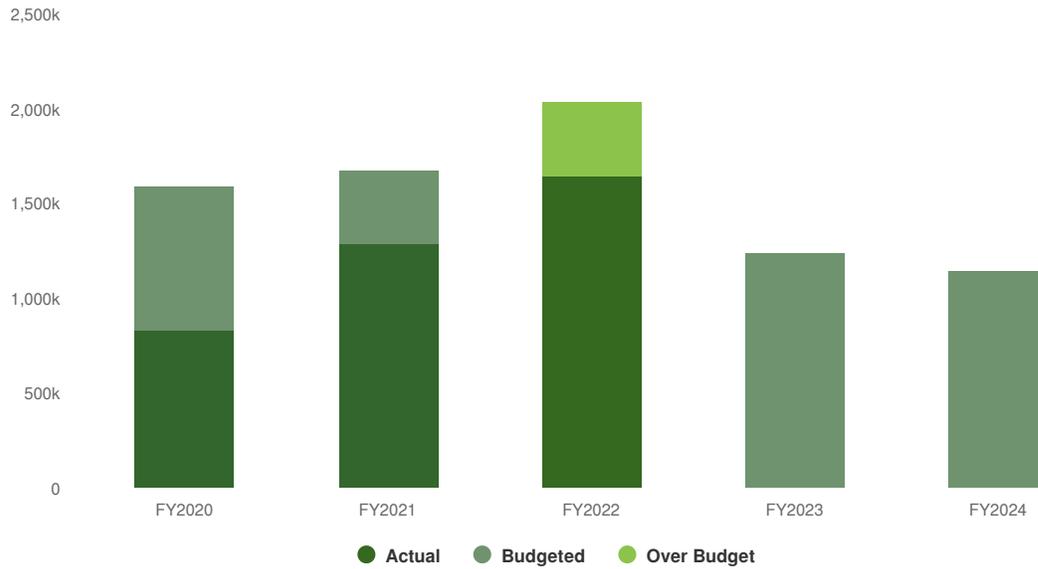
Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund						
General Fund		\$1,800,292	\$2,322,416	\$1,659,704	\$1,653,276	-0.4%
Total General Fund:		\$1,800,292	\$2,322,416	\$1,659,704	\$1,653,276	-0.4%
Debt Service						
GO Bond Debt Serv		\$59	\$234	\$1,200	\$600	-50%
Eagle Mtn CFD Debt Serv		\$39	\$67	\$100	\$100	0%
MPC Debt Serv		\$29	\$17	\$100	\$300	200%
Total Debt Service:		\$127	\$319	\$1,400	\$1,000	-28.6%
Capital Projects						
Capital Projects Fund		\$19,713	-\$143,089	\$10,000	\$10,000	0%
Public Art Fund		\$56	\$110	\$100,240	\$100,240	0%
Fire/EMS Dev Fee		\$63,387	\$28,624	\$16,221	\$13,780	-15%
Streets Dev Fee		\$77,874	\$258,734	\$240,438	\$201,740	-16.1%
Park/Rec Dev Fee		\$257,704	\$310,687	\$205,348	\$167,030	-18.7%
Total Capital Projects:		\$418,734	\$455,066	\$572,247	\$492,790	-13.9%
Special Revenue Funds						
Streets Fund		\$10,271	\$29,377	\$141,000	\$141,000	0%
Downtown Strategy Fund		\$25,557	-\$6,619	\$1,260	\$600	-52.4%
Economic Development Fund		\$7,142	\$6,504	\$240	\$240	0%
Tourism Fund		\$1,386	\$1,551	\$180	\$180	0%
Special Revenue Fund		\$388	\$1,296	\$0	\$0	0%
Court Enhancement Fund		\$28,478	\$26,748	\$49,900	\$33,300	-33.3%
Environmental Fund		\$40,590	\$12,340	\$2,400	\$2,400	0%
Cottonwoods Maint Dist		\$13	\$20	\$72	\$72	0%
Total Special Revenue Funds:		\$113,825	\$71,218	\$195,052	\$177,792	-8.8%
Internal Service Funds						
Facilities Reserve Fund		\$15,556	-\$106,915	\$1,000	\$1,000	0%
Technology Repl Fund		\$12	\$1,908	\$0	\$0	0%
Vehicle/Equip Repl Fund		\$11,747	\$2,604	\$1,000	\$1,000	0%
Total Internal Service Funds:		\$27,315	-\$102,404	\$2,000	\$2,000	0%
Total:		\$2,360,293	\$2,746,615	\$2,430,403	\$2,326,858	-4.3%



Other Revenues - Licenses & Permits Summary

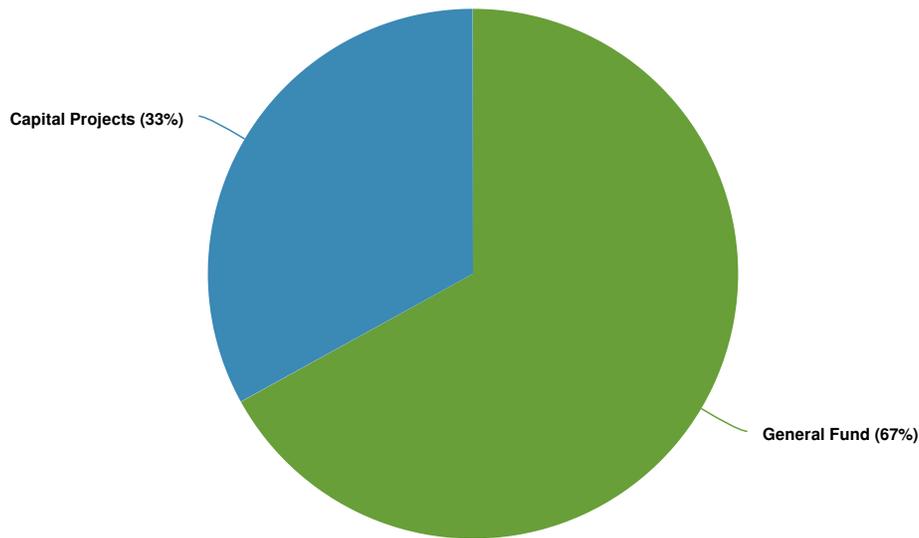
\$1,149,758 **-\$91,341**
 (-7.36% vs. prior year)

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

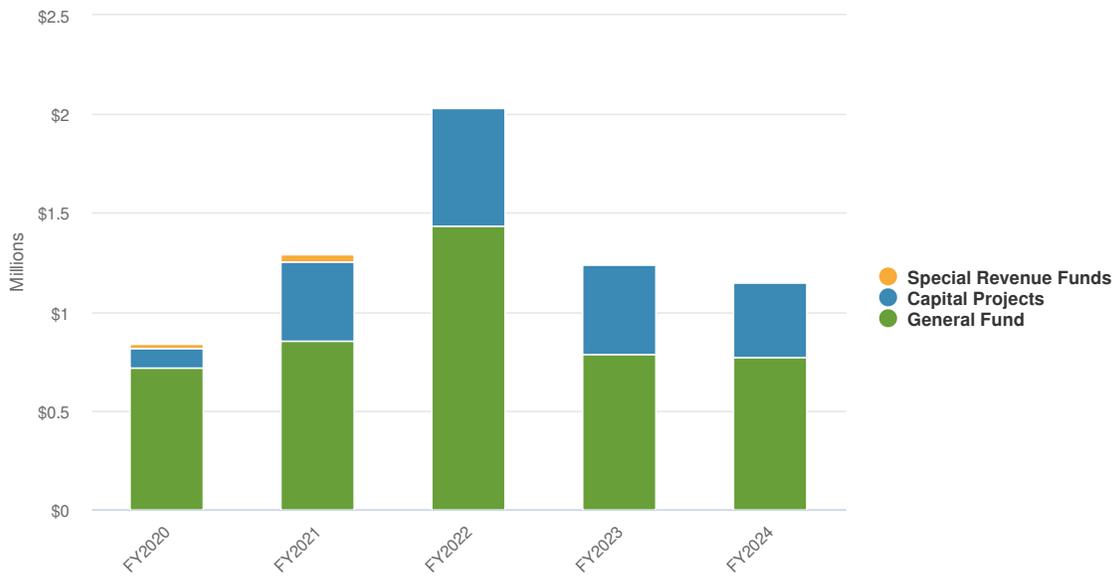


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



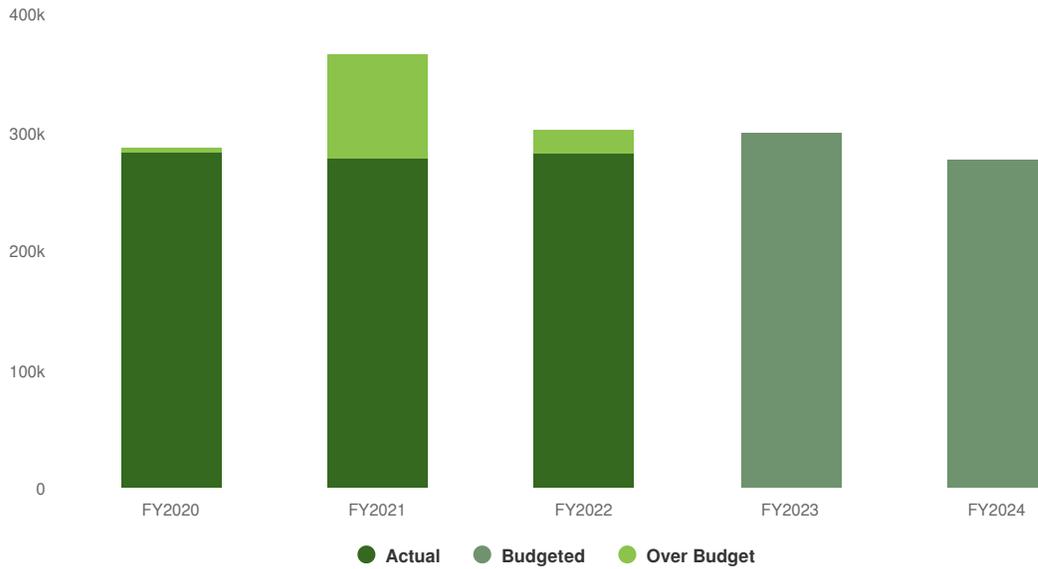
Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund						
General Fund		\$853,654	\$1,433,168	\$782,092	\$770,208	-1.5%
Total General Fund:		\$853,654	\$1,433,168	\$782,092	\$770,208	-1.5%
Capital Projects						
Fire/EMS Dev Fee		\$63,248	\$28,025	\$15,221	\$12,780	-16%
Streets Dev Fee		\$77,867	\$258,274	\$239,438	\$200,740	-16.2%
Park/Rec Dev Fee		\$257,342	\$308,862	\$204,348	\$166,030	-18.8%
Total Capital Projects:		\$398,457	\$595,161	\$459,007	\$379,550	-17.3%
Special Revenue Funds						
Environmental Fund		\$40,330	\$11,750	\$0	\$0	0%
Total Special Revenue Funds:		\$40,330	\$11,750	\$0	\$0	0%
Total:		\$1,292,441	\$2,040,079	\$1,241,099	\$1,149,758	-7.4%



Other Revenues - Leases & Rents Summary

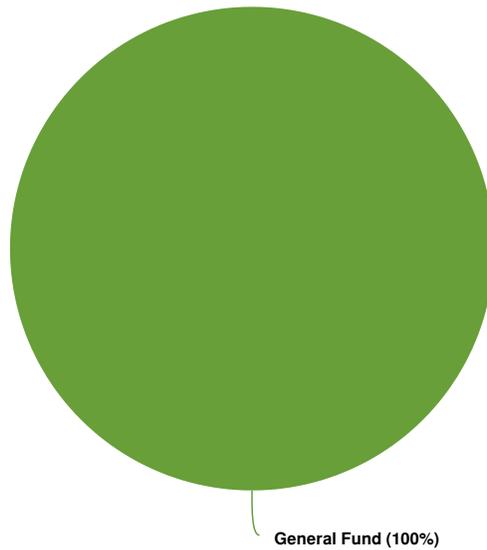
\$277,278 **-\$22,594**
(-7.53% vs. prior year)

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

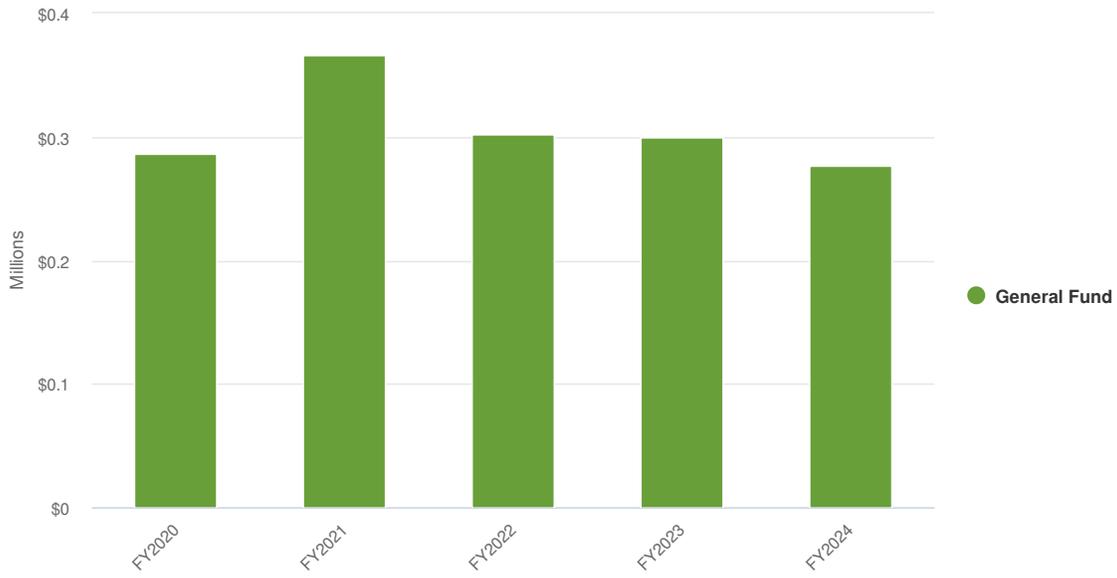


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund

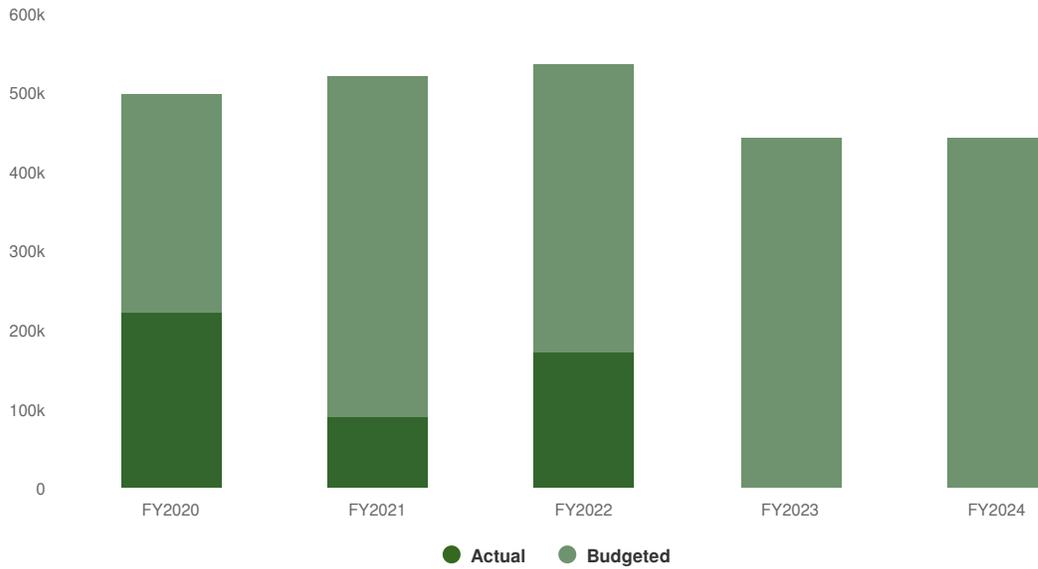


Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund						
General Fund						
Leases & Rents		\$366,455	\$301,890	\$299,872	\$277,278	-7.5%
Total General Fund:		\$366,455	\$301,890	\$299,872	\$277,278	-7.5%
Total General Fund:		\$366,455	\$301,890	\$299,872	\$277,278	-7.5%

Other Revenues - Charges for Services Summary

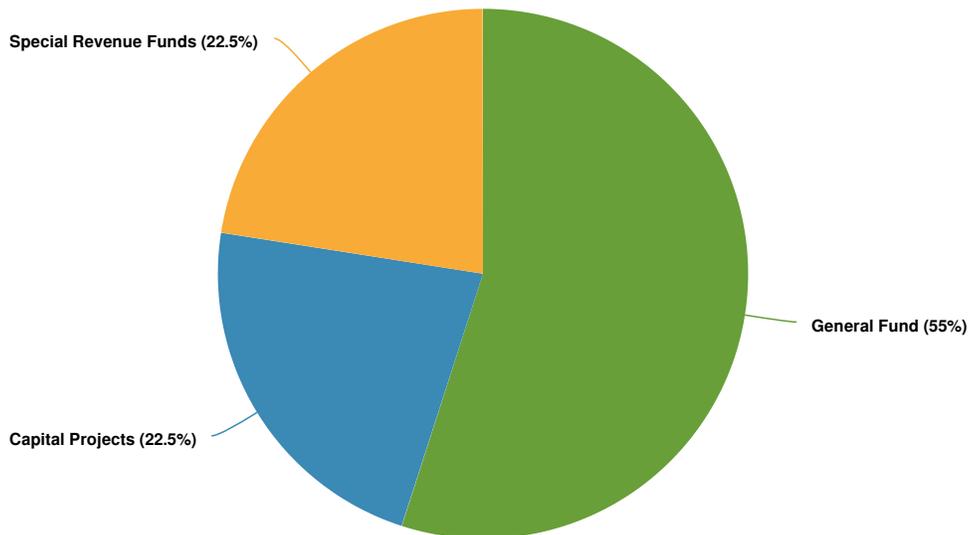
\$444,215 **\$740**
 (0.17% vs. prior year)

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

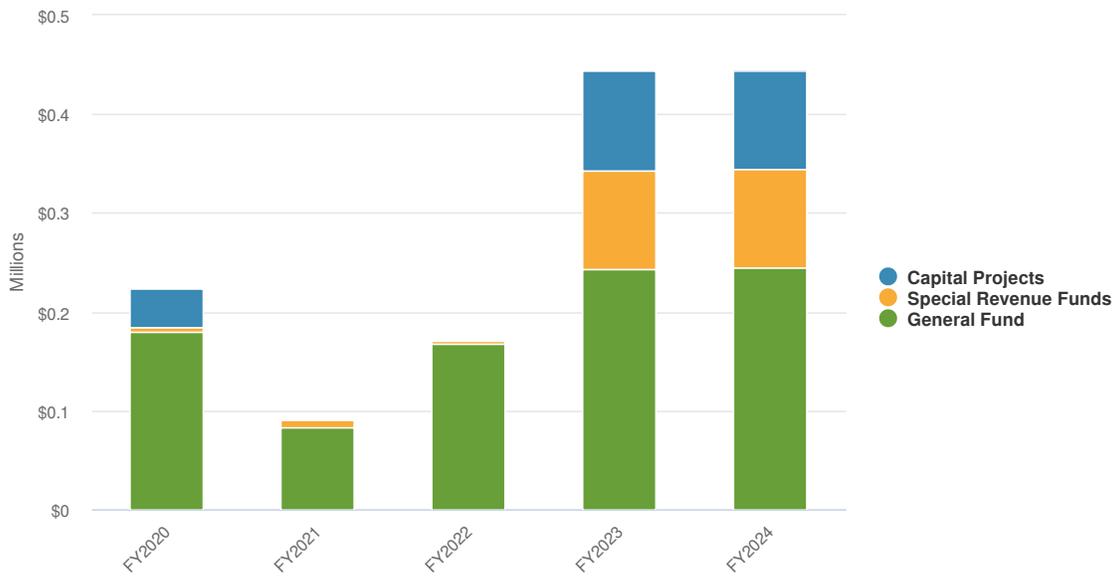


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



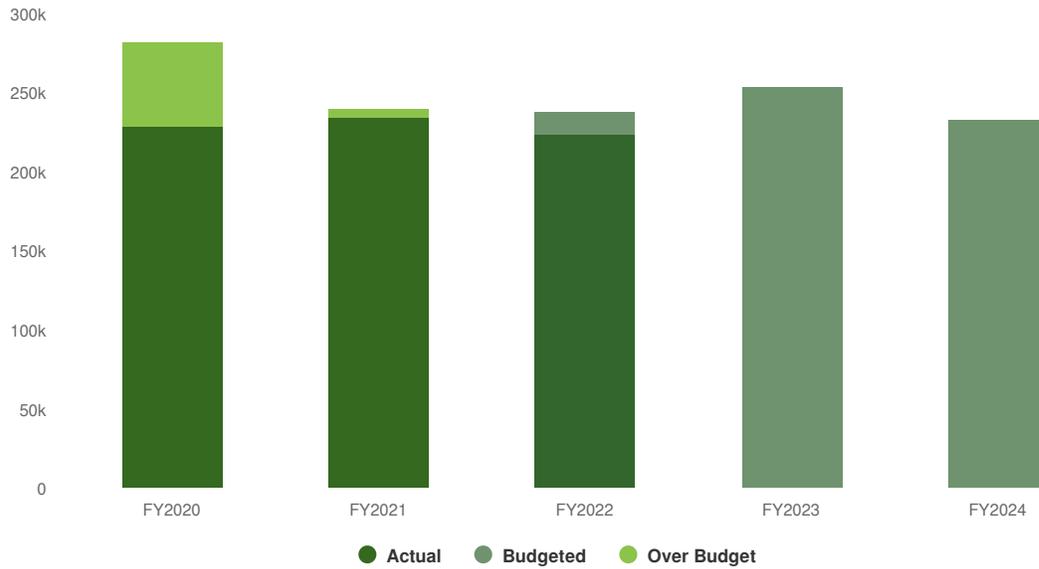
Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund						
General Fund						
Charges For Services		\$83,583	\$167,478	\$243,475	\$244,215	0.3%
Total General Fund:		\$83,583	\$167,478	\$243,475	\$244,215	0.3%
Total General Fund:		\$83,583	\$167,478	\$243,475	\$244,215	0.3%
Capital Projects						
Public Art Fund						
Charges For Services		\$0	\$0	\$100,000	\$100,000	0%
Total Public Art Fund:		\$0	\$0	\$100,000	\$100,000	0%
Total Capital Projects:		\$0	\$0	\$100,000	\$100,000	0%
Special Revenue Funds						
Streets Fund						
Charges For Services		\$7,077	\$3,542	\$100,000	\$100,000	0%
Total Streets Fund:		\$7,077	\$3,542	\$100,000	\$100,000	0%
Total Special Revenue Funds:		\$7,077	\$3,542	\$100,000	\$100,000	0%
Total:		\$90,660	\$171,020	\$443,475	\$444,215	0.2%



Other Revenues - Fines & Forfeitures Summary

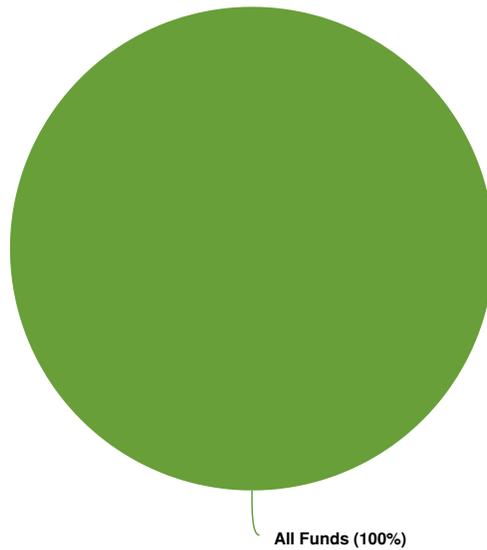
\$233,000 **-\$21,000**
(-8.27% vs. prior year)

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

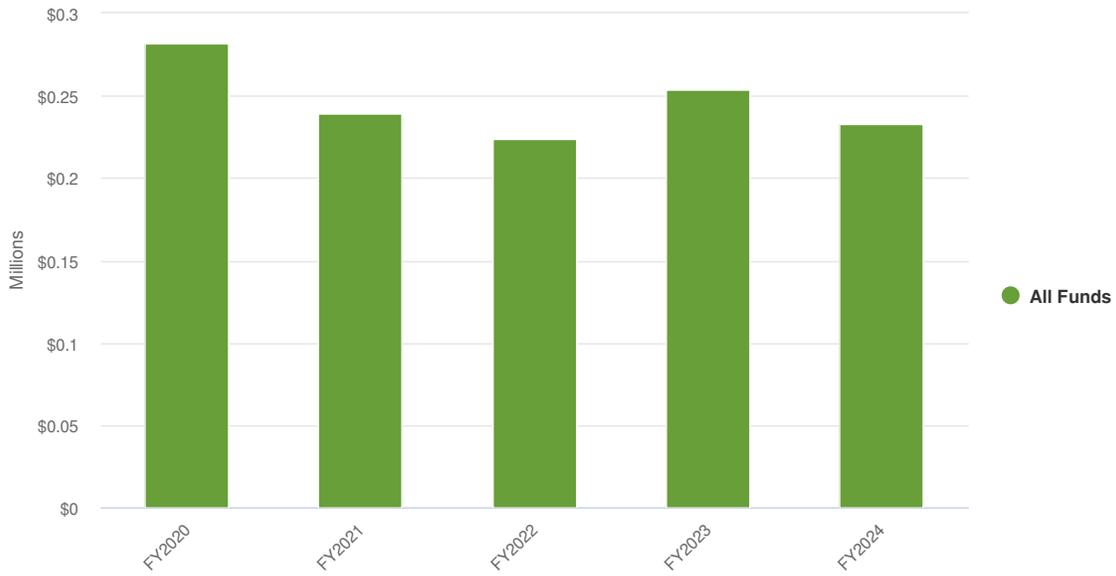


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



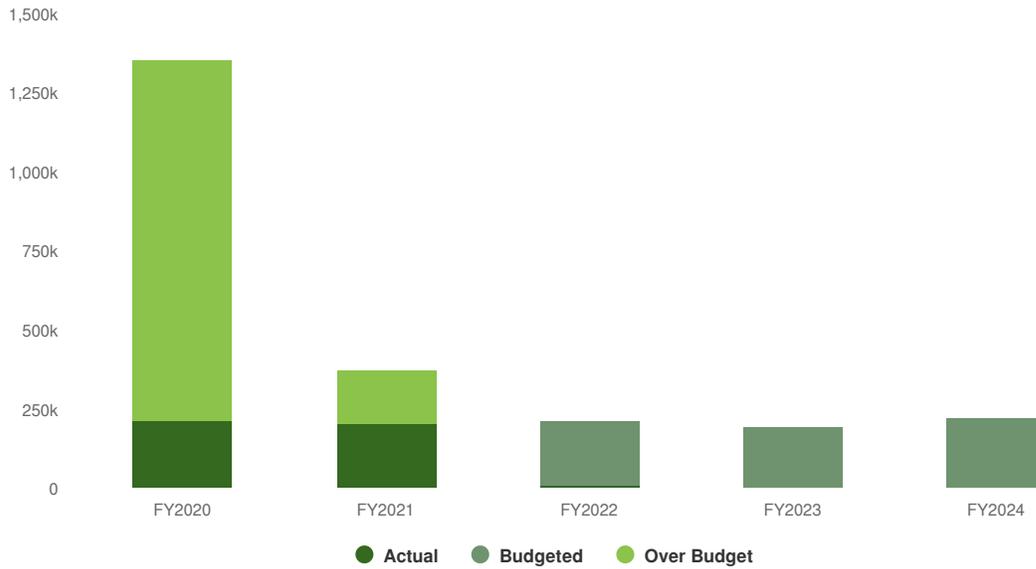
Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
All Funds						
General Fund						
General Fund						
Fines & Forfeitures		\$210,882	\$197,381	\$205,000	\$200,000	-2.4%
Total General Fund:		\$210,882	\$197,381	\$205,000	\$200,000	-2.4%
Total General Fund:		\$210,882	\$197,381	\$205,000	\$200,000	-2.4%
Special Revenue Funds						
Court Enhancement Fund						
Fines & Forfeitures		\$28,309	\$26,583	\$49,000	\$33,000	-32.7%
Total Court Enhancement Fund:		\$28,309	\$26,583	\$49,000	\$33,000	-32.7%
Total Special Revenue Funds:		\$28,309	\$26,583	\$49,000	\$33,000	-32.7%
Total All Funds:		\$239,191	\$223,965	\$254,000	\$233,000	-8.3%



Other Revenues - Misc Summary

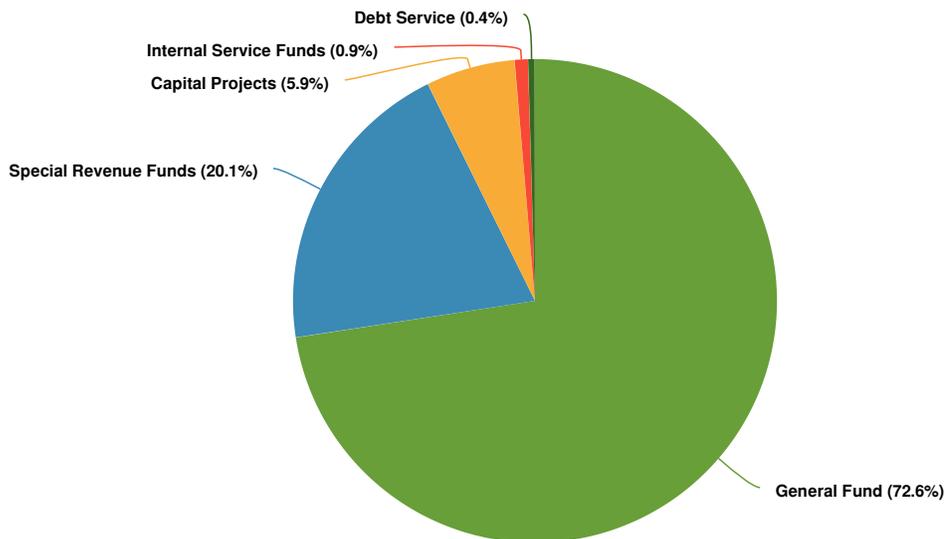
\$222,607 **\$30,650**
 (15.97% vs. prior year)

Other Revenues - Misc Proposed and Historical Budget vs. Actual

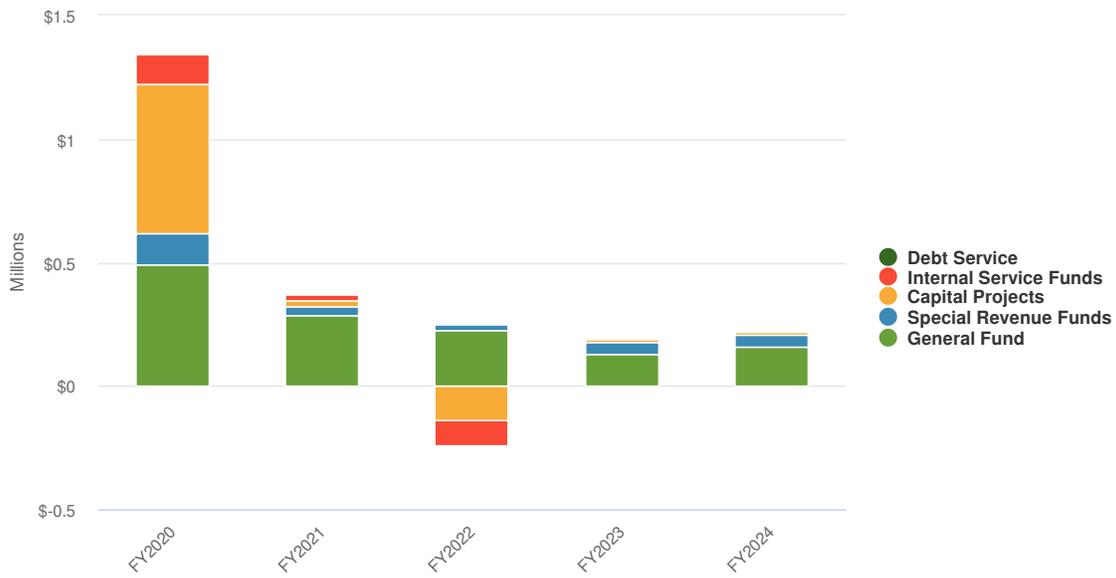


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund						
General Fund						
Other		\$260,869	\$371,520	\$105,265	\$141,575	34.5%
Investment Earnings		\$24,849	-\$149,021	\$24,000	\$20,000	-16.7%
Total General Fund:		\$285,718	\$222,499	\$129,265	\$161,575	25%
Total General Fund:		\$285,718	\$222,499	\$129,265	\$161,575	25%
Debt Service						
GO Bond Debt Serv						
Investment Earnings		\$59	\$234	\$1,200	\$600	-50%
Total GO Bond Debt Serv:		\$59	\$234	\$1,200	\$600	-50%
Eagle Mtn CFD Debt Serv						
Other			\$39		\$0	N/A
Investment Earnings		\$39	\$28	\$100	\$100	0%
Total Eagle Mtn CFD Debt Serv:		\$39	\$67	\$100	\$100	0%
MPC Debt Serv						
Investment Earnings		\$29	\$17	\$100	\$300	200%
Total MPC Debt Serv:		\$29	\$17	\$100	\$300	200%
Total Debt Service:		\$127	\$319	\$1,400	\$1,000	-28.6%
Capital Projects						
Capital Projects Fund						



Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Investment Earnings		\$19,713	-\$143,089	\$10,000	\$10,000	0%
Total Capital Projects Fund:		\$19,713	-\$143,089	\$10,000	\$10,000	0%
Public Art Fund						
Investment Earnings		\$56	\$110	\$240	\$240	0%
Total Public Art Fund:		\$56	\$110	\$240	\$240	0%
Fire/EMS Dev Fee						
Investment Earnings		\$139	\$599	\$1,000	\$1,000	0%
Total Fire/EMS Dev Fee:		\$139	\$599	\$1,000	\$1,000	0%
Streets Dev Fee						
Investment Earnings		\$7	\$460	\$1,000	\$1,000	0%
Total Streets Dev Fee:		\$7	\$460	\$1,000	\$1,000	0%
Park/Rec Dev Fee						
Investment Earnings		\$362	\$1,825	\$1,000	\$1,000	0%
Total Park/Rec Dev Fee:		\$362	\$1,825	\$1,000	\$1,000	0%
Total Capital Projects:		\$20,277	-\$140,095	\$13,240	\$13,240	0%
Special Revenue Funds						
Streets Fund						
Other		\$2,460	\$19,616	\$31,000	\$31,000	0%
Investment Earnings		\$734	\$6,219	\$10,000	\$10,000	0%
Total Streets Fund:		\$3,194	\$25,835	\$41,000	\$41,000	0%
Downtown Strategy Fund						
Other		\$22,000	\$0	\$0	\$0	0%
Investment Earnings		\$3,557	-\$6,619	\$1,260	\$600	-52.4%
Total Downtown Strategy Fund:		\$25,557	-\$6,619	\$1,260	\$600	-52.4%
Economic Development Fund						
Other		\$7,083	\$6,044	\$0	\$0	0%
Investment Earnings		\$59	\$460	\$240	\$240	0%
Total Economic Development Fund:		\$7,142	\$6,504	\$240	\$240	0%
Tourism Fund						
Other		\$1,340	\$1,216	\$0	\$0	0%
Investment Earnings		\$46	\$335	\$180	\$180	0%
Total Tourism Fund:		\$1,386	\$1,551	\$180	\$180	0%



Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Special Revenue Fund						
Investment Earnings		\$388	\$1,296	\$0	\$0	0%
Total Special Revenue Fund:		\$388	\$1,296	\$0	\$0	0%
Court Enhancement Fund						
Investment Earnings		\$169	\$165	\$900	\$300	-66.7%
Total Court Enhancement Fund:		\$169	\$165	\$900	\$300	-66.7%
Environmental Fund						
Investment Earnings		\$260	\$590	\$2,400	\$2,400	0%
Total Environmental Fund:		\$260	\$590	\$2,400	\$2,400	0%
Cottonwoods Maint Dist						
Investment Earnings		\$13	\$20	\$72	\$72	0%
Total Cottonwoods Maint Dist:		\$13	\$20	\$72	\$72	0%
Total Special Revenue Funds:		\$38,109	\$29,343	\$46,052	\$44,792	-2.7%
Internal Service Funds						
Facilities Reserve Fund						
Other		\$14,877	\$28,543	\$0	\$0	0%
Investment Earnings		\$679	-\$135,458	\$1,000	\$1,000	0%
Total Facilities Reserve Fund:		\$15,556	-\$106,915	\$1,000	\$1,000	0%
Technology Repl Fund						
Other		\$0	\$1,690	\$0	\$0	0%
Investment Earnings		\$12	\$218	\$0	\$0	0%
Total Technology Repl Fund:		\$12	\$1,908	\$0	\$0	0%
Vehicle/Equip Repl Fund						
Other		\$11,325	\$0	\$0	\$0	0%
Investment Earnings		\$422	\$2,604	\$1,000	\$1,000	0%
Total Vehicle/Equip Repl Fund:		\$11,747	\$2,604	\$1,000	\$1,000	0%
Total Internal Service Funds:		\$27,315	-\$102,404	\$2,000	\$2,000	0%
Total:		\$371,546	\$9,662	\$191,957	\$222,607	16%



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: Sharron Grzybowski, Brenda Kalivianakis, Allen Skillicorn, Hannah Toth

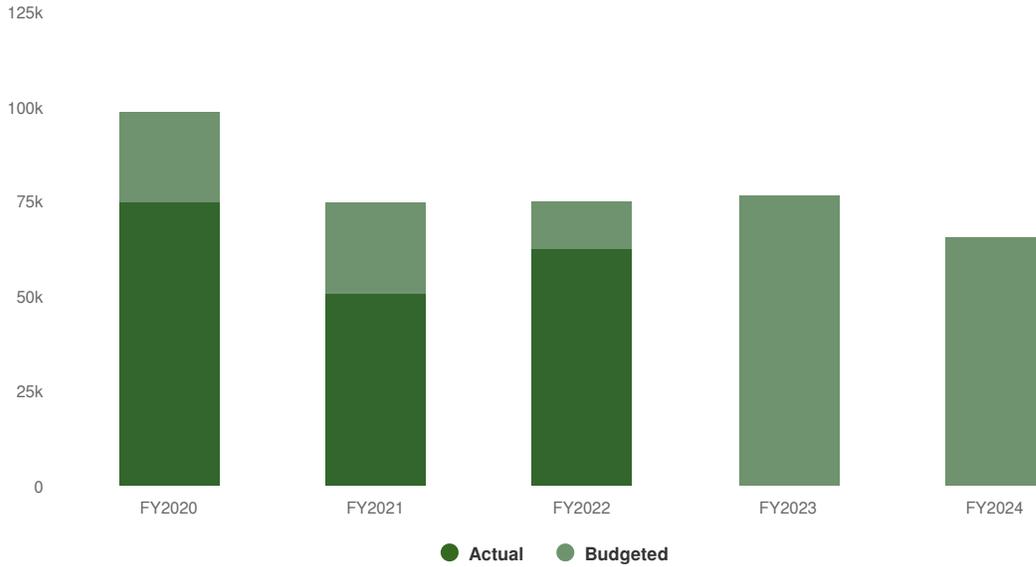
Front Row: Peggy McMahon, Mayor Ginny Dickey, Gerry Friedel



Expenditures Summary

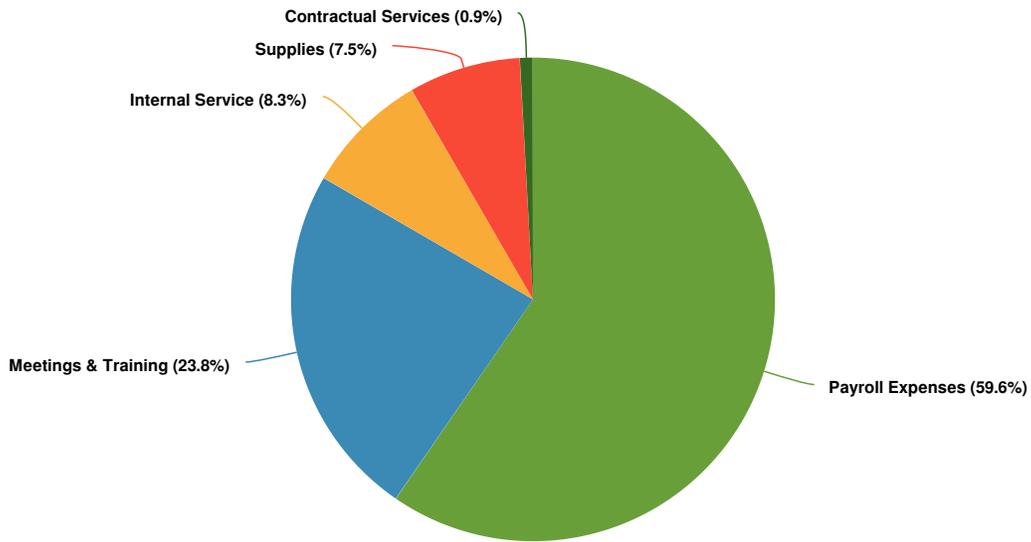
\$65,494 **-\$11,125**
(-14.52% vs. prior year)

Mayor & Town Council Proposed and Historical Budget vs. Actual

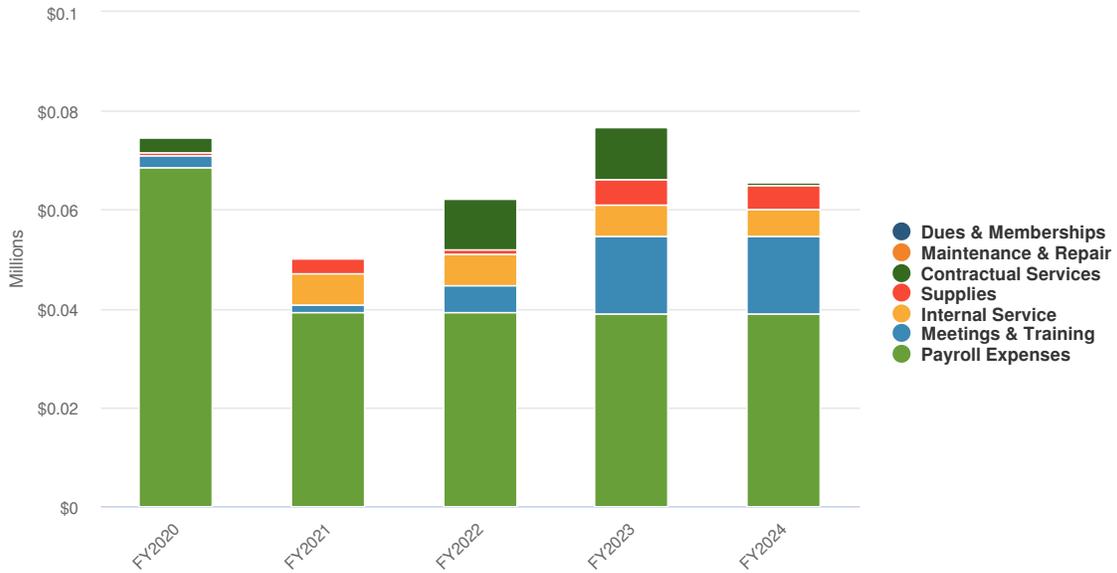


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$39,386	\$39,214	\$39,055	\$39,035	-0.1%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Dues & Memberships	\$65	\$520	\$0	\$0	0%
Meetings & Training	\$1,257	\$5,429	\$15,575	\$15,575	0%
Maintenance & Repair	\$181	\$22	\$0	\$0	0%
Contractual Services	\$325	\$10,063	\$10,570	\$570	-94.6%
Supplies	\$3,134	\$1,096	\$4,900	\$4,900	0%
Internal Service	\$6,422	\$6,340	\$6,519	\$5,414	-17%
Total Expense Objects:	\$50,769	\$62,684	\$76,619	\$65,494	-14.5%



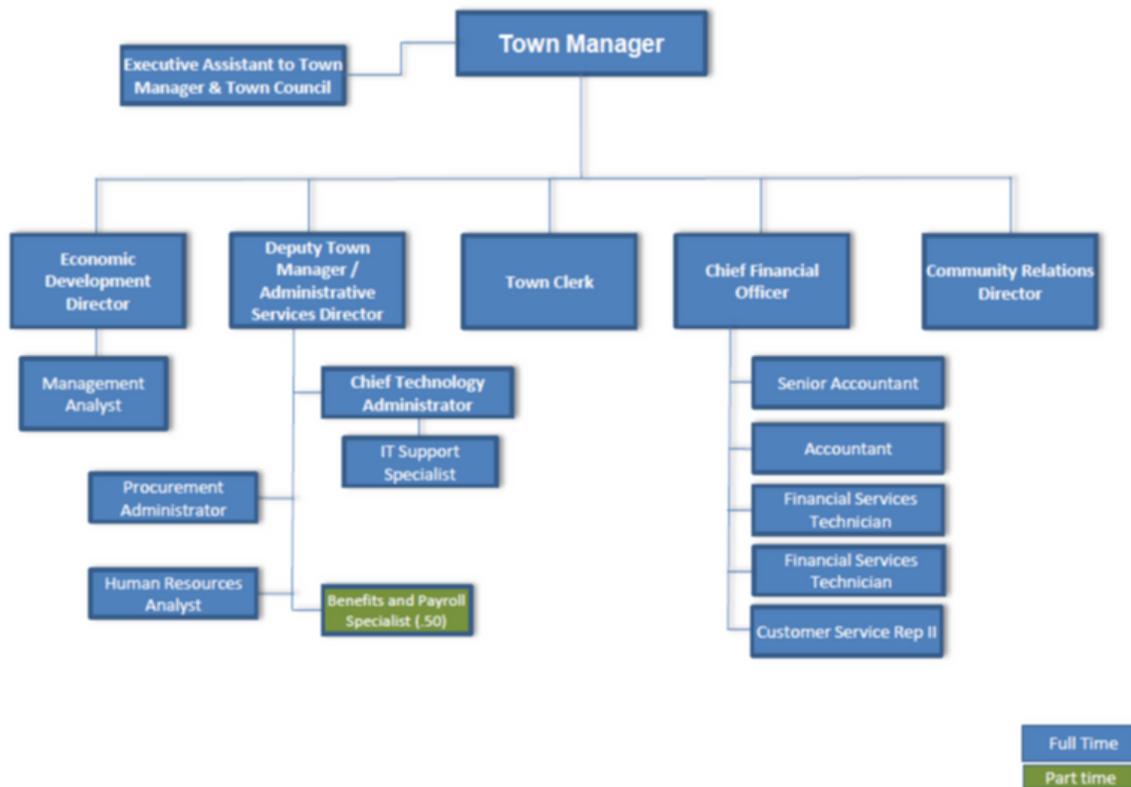
Administration



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



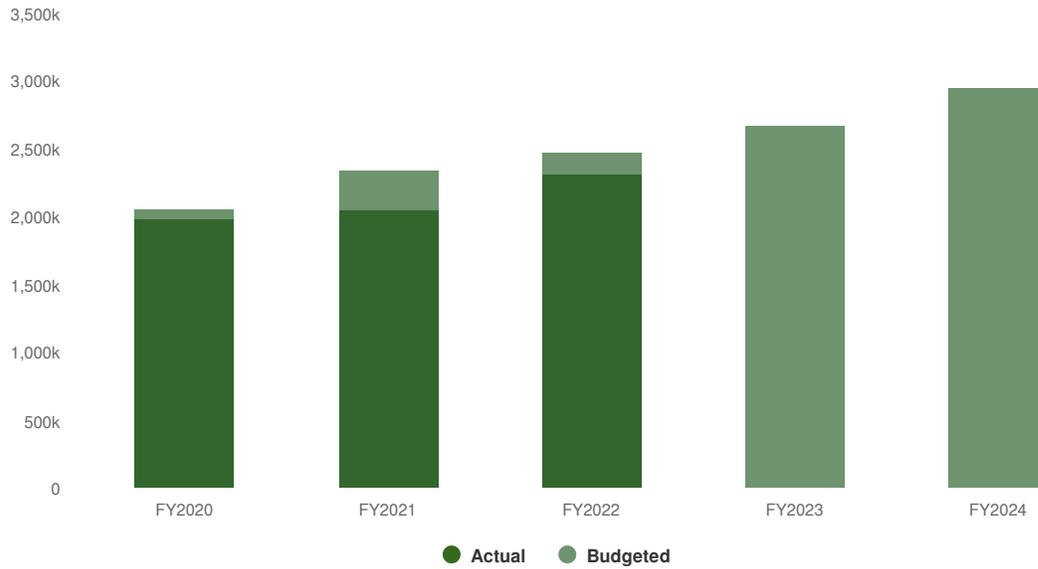
Authorized FTE by Department

Department	FY 20-21 Authorized FTE	FY 21-22 Authorized FTE	FY 22-23 Authorized FTE	FY 23-24 Proposed FTE
Administration				
Authorized FTE	15.00	16.00	16.24	17.50

Expenditures Summary

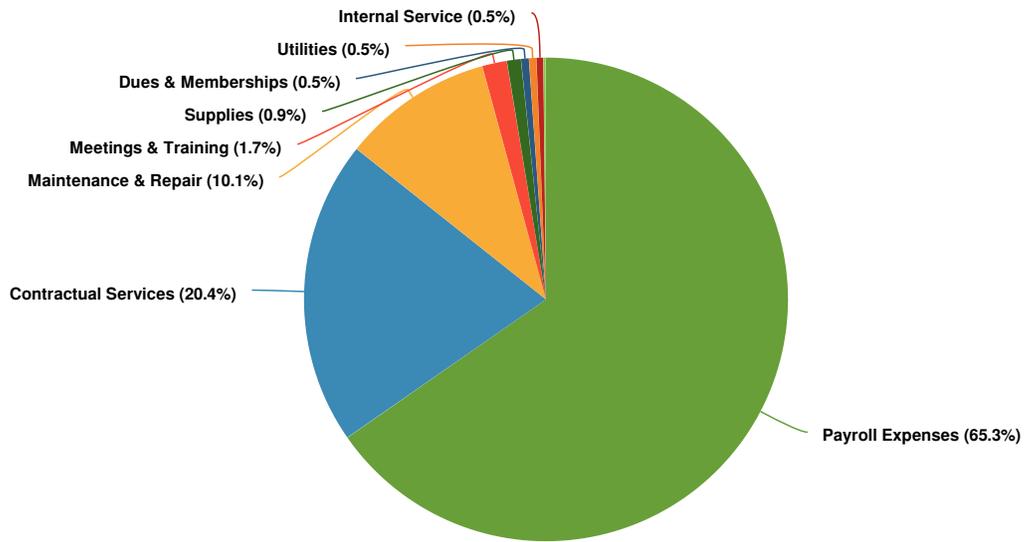
\$2,948,360 **\$276,000**
(10.33% vs. prior year)

Administration Proposed and Historical Budget vs. Actual

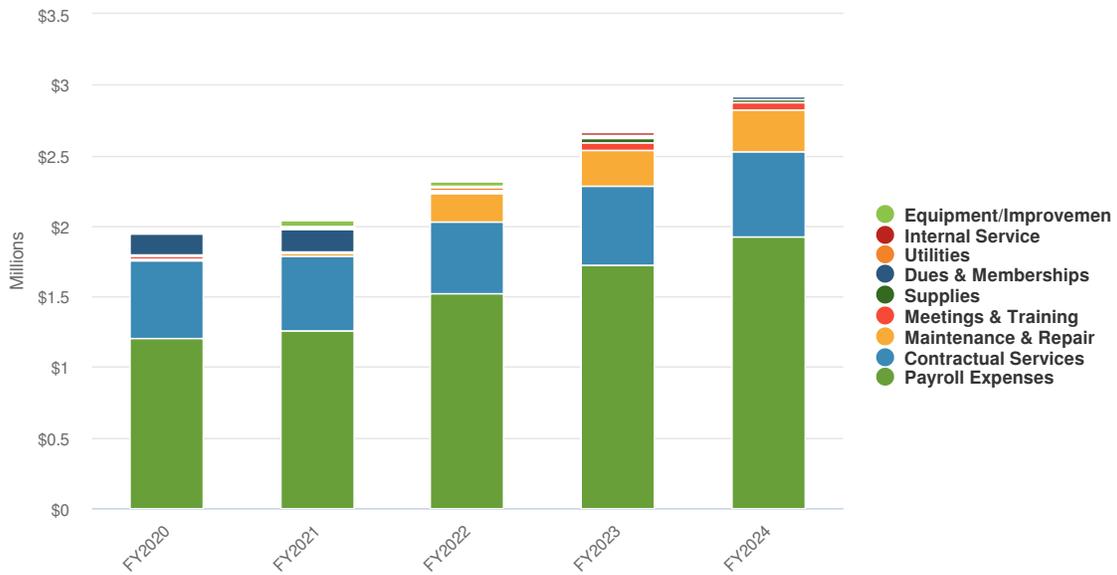


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$1,254,256	\$1,522,963	\$1,718,775	\$1,926,237	12.1%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Dues & Memberships	\$151,741	\$5,183	\$15,315	\$15,328	0.1%
Meetings & Training	\$3,305	\$11,367	\$56,668	\$48,811	-13.9%
Maintenance & Repair	\$15,274	\$195,826	\$252,292	\$296,579	17.6%
Utilities	\$13,515	\$13,400	\$12,800	\$14,600	14.1%
Contractual Services	\$535,264	\$507,416	\$563,749	\$600,683	6.6%
Supplies	\$12,936	\$13,488	\$26,496	\$27,645	4.3%
Equipment/Improvement	\$43,714	\$25,865	\$8,050	\$4,750	-41%
Internal Service	\$14,520	\$15,727	\$18,215	\$13,727	-24.6%
Total Expense Objects:	\$2,044,524	\$2,311,235	\$2,672,360	\$2,948,360	10.3%



Information Technology

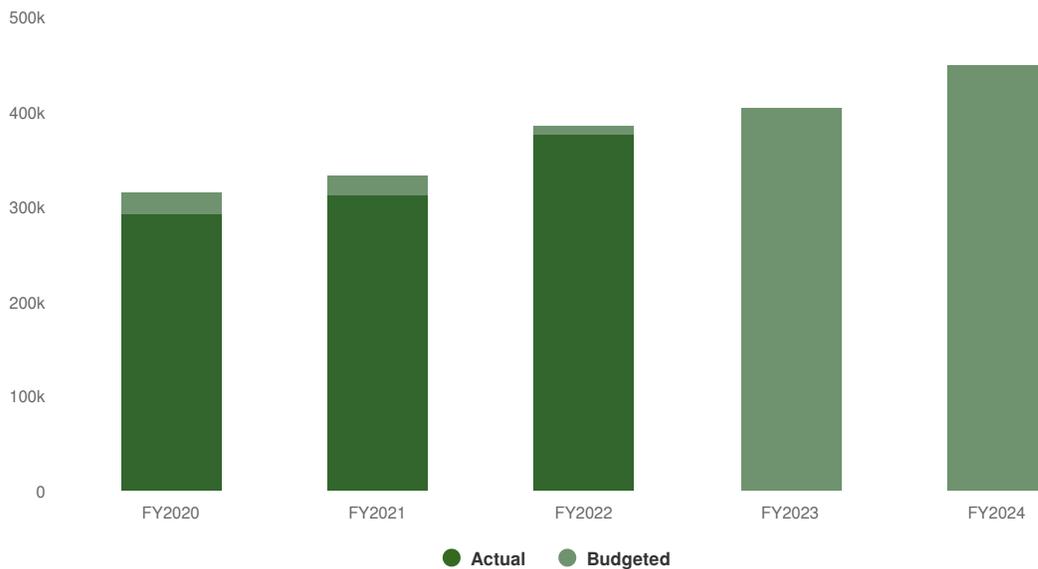


The Information Technology Division is dedicated to providing professional support in a timely and responsive manner while focusing on high availability and reliable technology. The Division also endeavors to implement alternative technologies to reduce operating and maintenance costs while improving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

Expenditures Summary

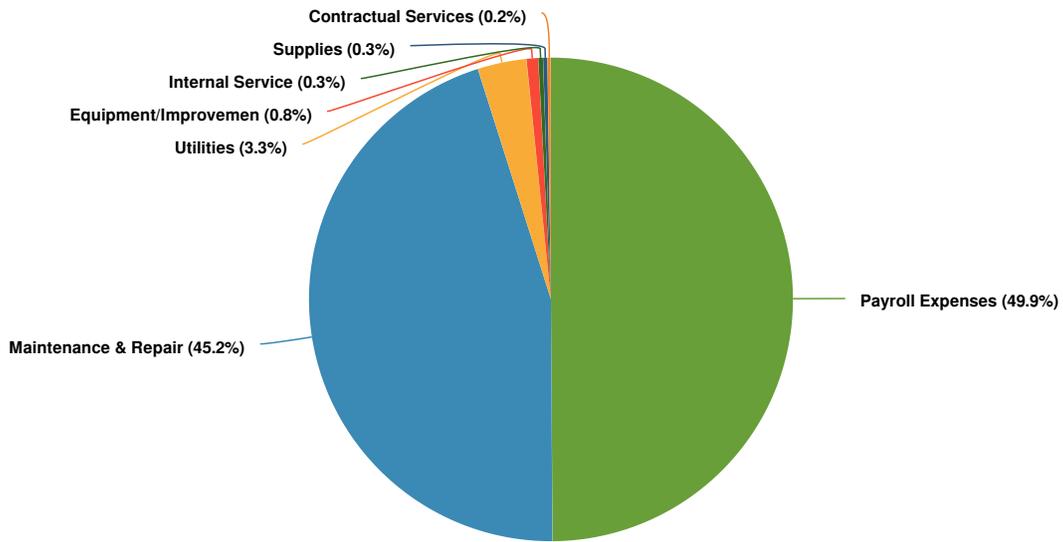
\$449,086 **\$44,694**
(11.05% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual

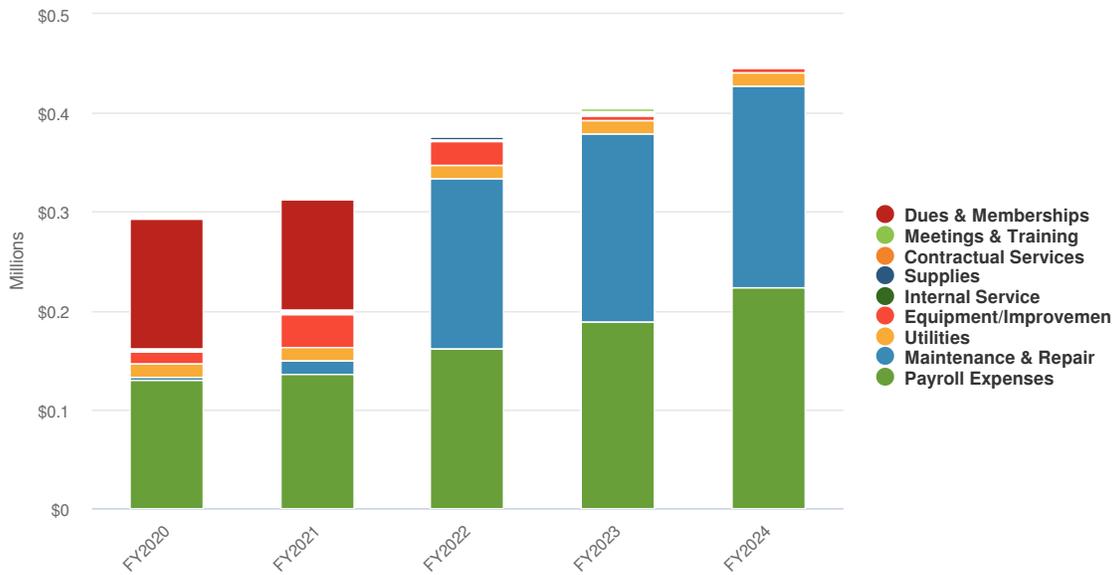


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$136,104	\$161,875	\$189,303	\$224,115	18.4%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Dues & Memberships	\$112,476	\$0	\$0	\$0	0%
Meetings & Training	\$0	\$0	\$3,000	\$0	-100%
Maintenance & Repair	\$14,083	\$172,046	\$190,400	\$203,100	6.7%
Utilities	\$12,758	\$13,400	\$12,800	\$14,600	14.1%
Contractual Services	\$1,079	\$1,076	\$1,000	\$1,000	0%
Supplies	\$1,696	\$2,172	\$1,350	\$1,350	0%
Equipment/Improvement	\$33,593	\$24,572	\$5,000	\$3,500	-30%
Internal Service	\$1,441	\$1,408	\$1,539	\$1,421	-7.7%
Total Expense Objects:	\$313,229	\$376,550	\$404,392	\$449,086	11.1%



Economic Development



Amanda Jacobs
Economic Development Director

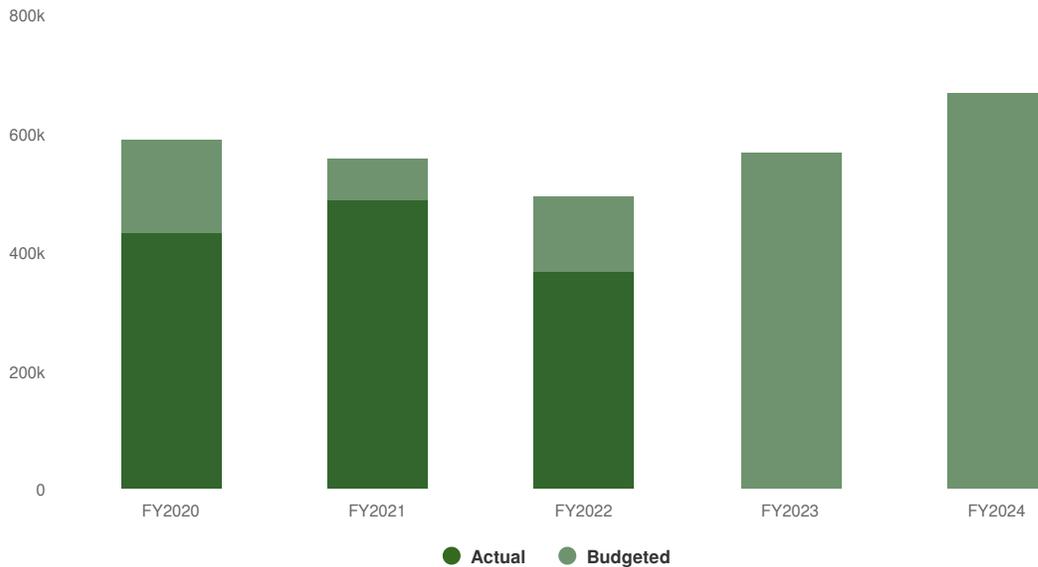
Economic Development in Fountain Hills requires a collaborative effort to ensure success. The Town of Fountain Hills plays a key role along with the business community and residents. The Town works collaboratively with the various stakeholder groups and other agencies in its effort to diversify the local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

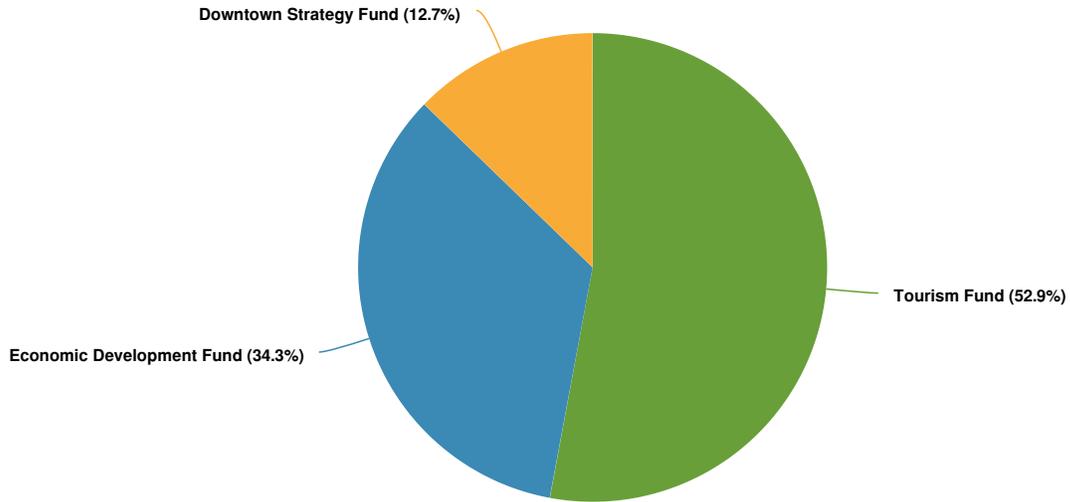
\$668,859 **\$100,625**
(17.71% vs. prior year)

Economic Development Proposed and Historical Budget vs. Actual

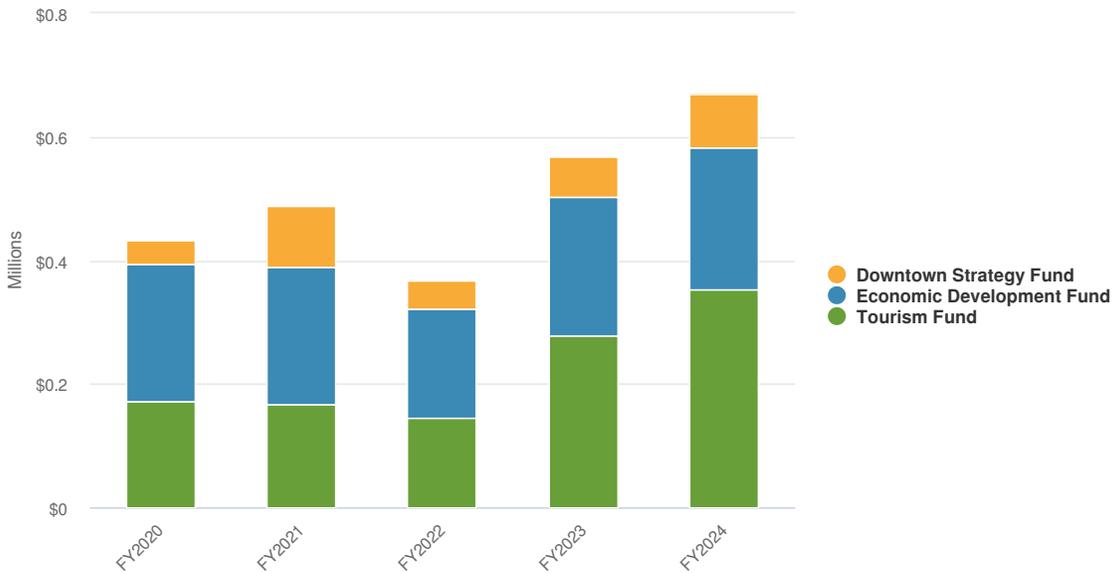


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund

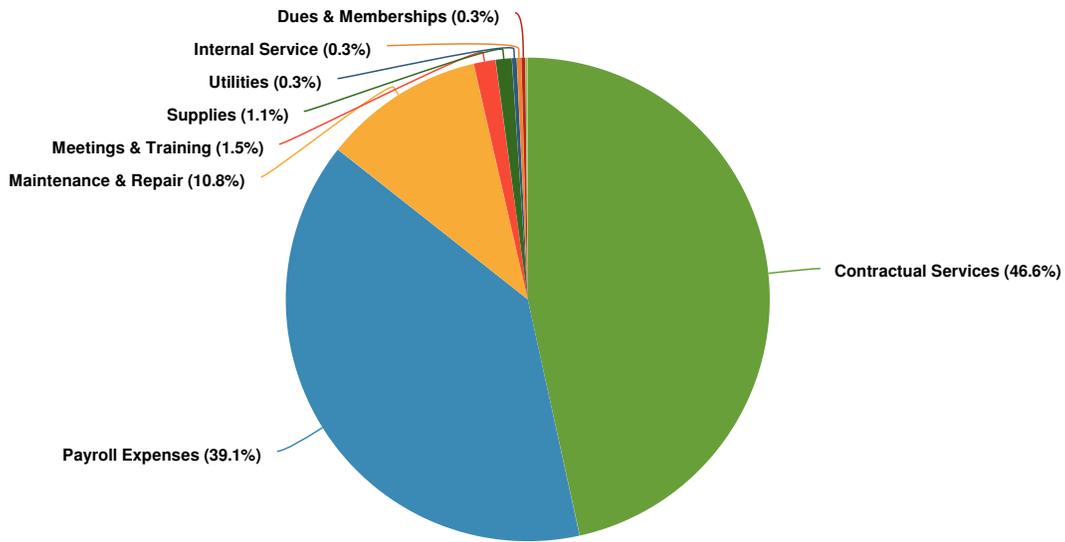


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Downtown Strategy Fund	\$99,559	\$46,358	\$65,200	\$85,200	30.7%
Economic Development Fund	\$223,310	\$176,753	\$225,920	\$229,630	1.6%
Tourism Fund	\$166,420	\$144,535	\$277,114	\$354,029	27.8%
Total:	\$489,289	\$367,646	\$568,234	\$668,859	17.7%

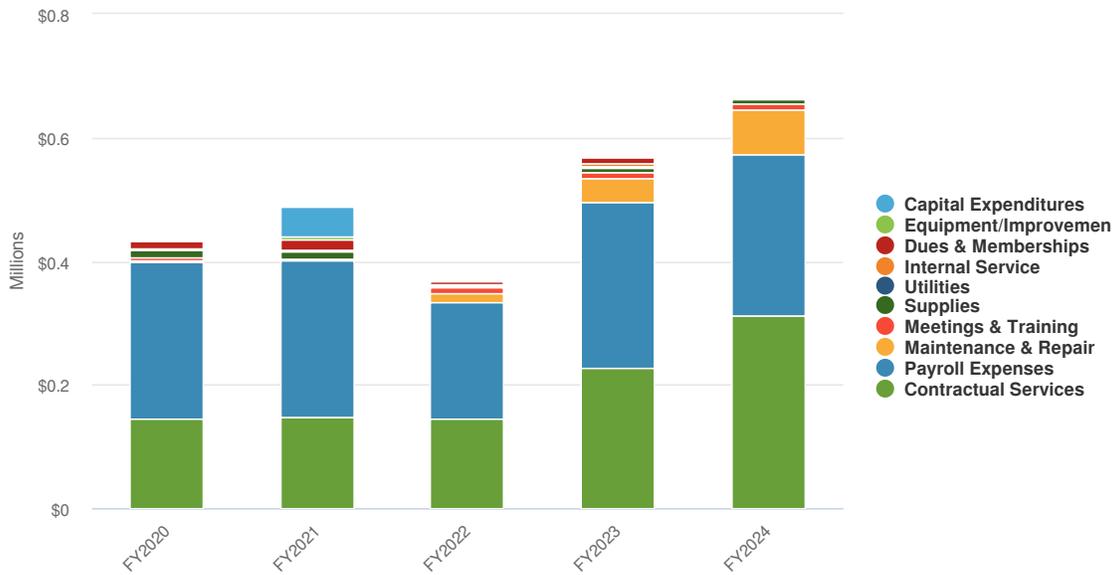


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$251,753	\$190,050	\$267,105	\$261,513	-2.1%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Dues & Memberships	\$15,322	\$5,209	\$9,679	\$1,854	-80.8%
Meetings & Training	\$4,771	\$8,385	\$9,820	\$9,820	0%
Maintenance & Repair	\$0	\$14,747	\$39,125	\$71,905	83.8%
Utilities	\$370	\$0	\$2,050	\$2,050	0%
Contractual Services	\$148,300	\$143,974	\$228,369	\$311,429	36.4%
Supplies	\$11,384	\$3,090	\$7,280	\$7,280	0%
Equipment/Improvement	\$5,653	\$0	\$1,000	\$1,000	0%
Internal Service	\$2,262	\$2,193	\$3,806	\$2,008	-47.2%
Capital Expenditures	\$49,474	\$0	\$0	\$0	0%
Total Expense Objects:	\$489,289	\$367,646	\$568,234	\$668,859	17.7%

Strategic Initiatives

Targeted Collaborative Economic Development

- **Signature Strategy** - Retain existing businesses and attract new ones
 - Supporting Task - Develop and promote an effective brand image to prospective businesses and residents
 - **Brand image (logo) adopted by Council**
 - **Replace Town materials, incorporating the new logo**
 - Supporting Task - Develop strategies for retaining existing businesses and attracting new one from the following sectors: 1) Health and Wellness, 2) Professional Services, and 3) S.T.E.M.
 - **Expansion of Fountain Hills Medical Center/Honor Health**
 - **Partnership with Chamber of Commerce**
 - **New business attraction/retention program**
 - Supporting Task - Continue to maintain an economic development webpage and add a business metrics database
 - **CivicPlus design update**
 - **Contact Resource Management software**
- **Signature Strategy** - Lead the formation of collaborative economic development groups
 - Supporting Task - Coordinate periodic meetings between the Town of Fountain Hills, Fountain Hills Chamber of Commerce, Ft. McDowell Yavapai Nation, Salt River Maricopa Pima Indian Community, to discuss the local expansion of business and tourism opportunities
 - **Chamber monthly meetings**
 - **SRMPIC quarterly meetings**
 - Supporting Task - Form a business professional advisory group
 - **Form an Economic Advisory Group and Mission**
 - **Develop scope for the group**

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

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



Finance



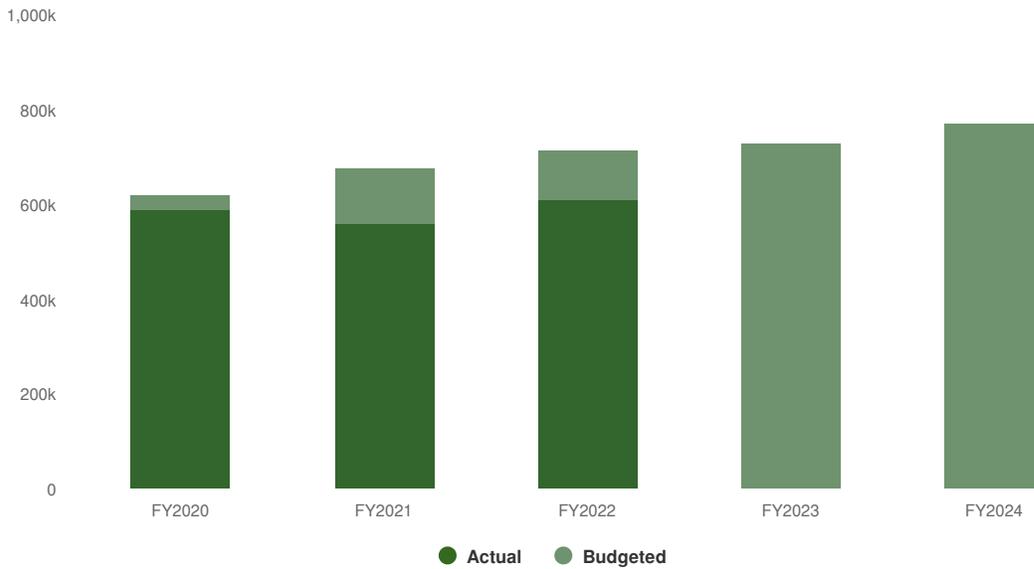
David Pock
Chief Financial Officer

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

Expenditures Summary

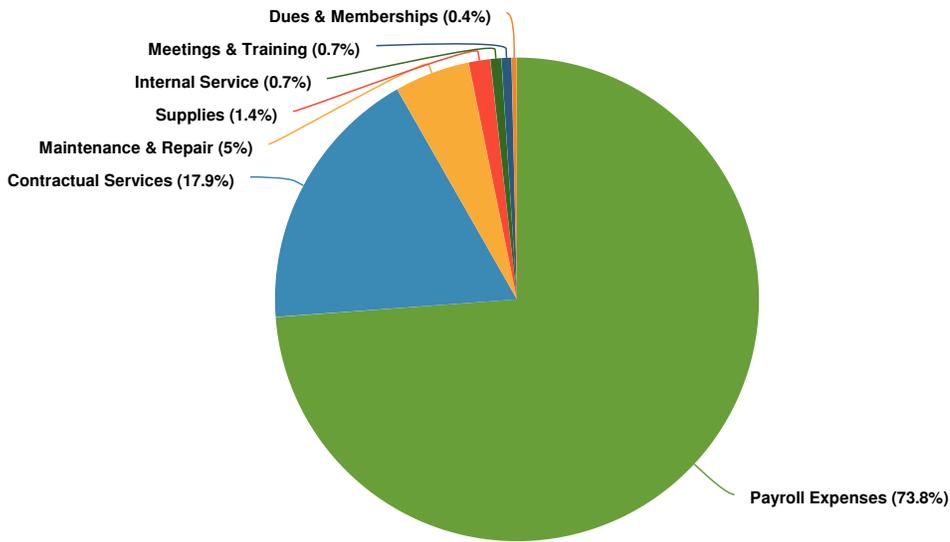
\$770,610 **\$41,371**
(5.67% vs. prior year)

Finance Proposed and Historical Budget vs. Actual

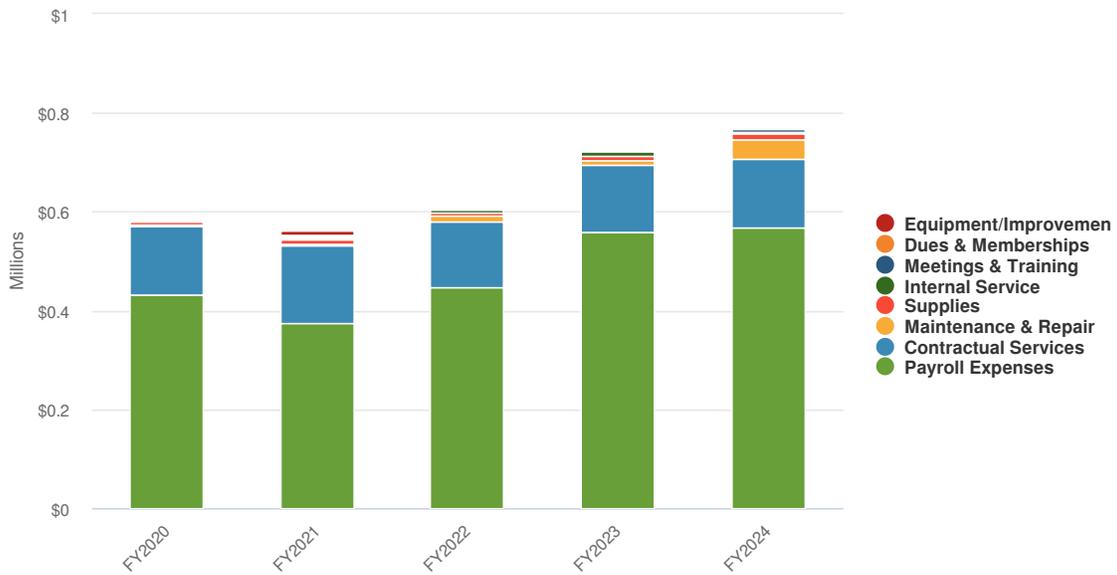


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$374,873	\$447,197	\$557,459	\$569,041	2.1%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Dues & Memberships	\$2,810	\$2,393	\$3,045	\$2,745	-9.9%
Meetings & Training	\$2,073	\$4,900	\$4,825	\$5,125	6.2%
Maintenance & Repair	\$1,191	\$9,205	\$7,250	\$38,850	435.9%
Contractual Services	\$157,852	\$134,324	\$138,053	\$138,053	0%
Supplies	\$8,593	\$6,355	\$11,120	\$11,120	0%
Equipment/Improvement	\$7,617	\$378	\$0	\$0	0%
Internal Service	\$5,606	\$6,291	\$7,487	\$5,676	-24.2%
Total Expense Objects:	\$560,616	\$611,043	\$729,239	\$770,610	5.7%

Strategic Initiatives

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

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

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

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



Administrative Services



David Trimble

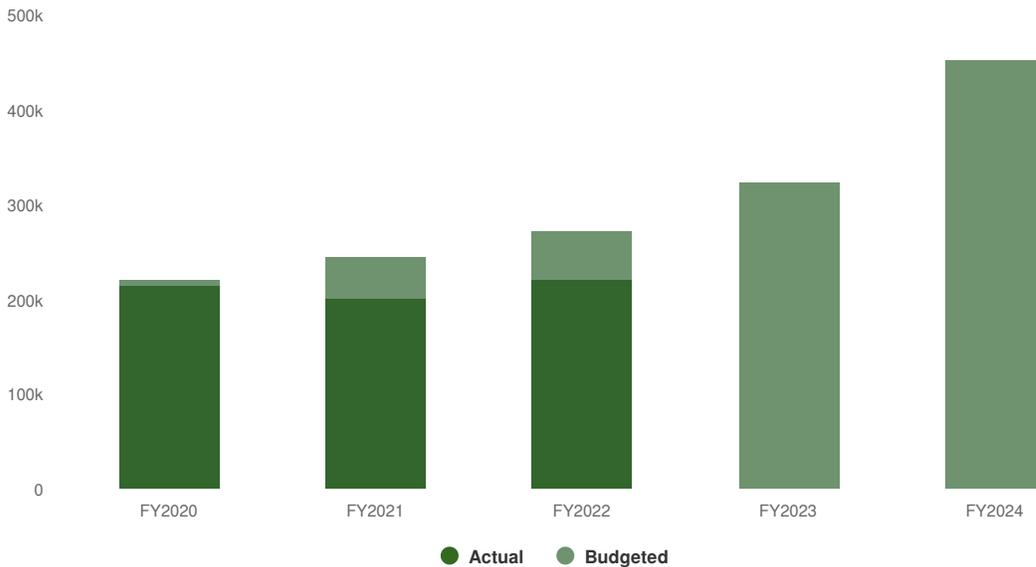
Administrative Services Director/Deputy Town Mgr

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

Expenditures Summary

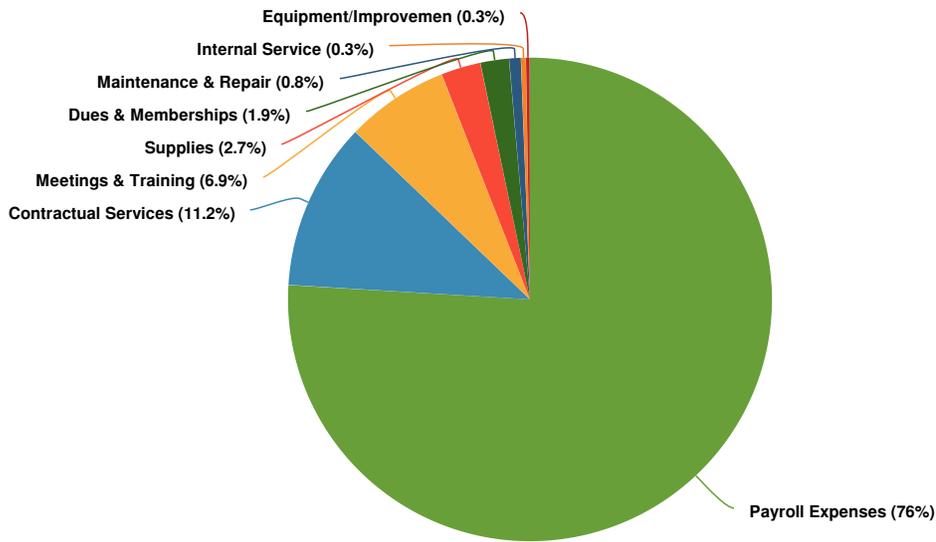
\$452,365 **\$129,096**
(39.93% vs. prior year)

Administrative Services Proposed and Historical Budget vs. Actual

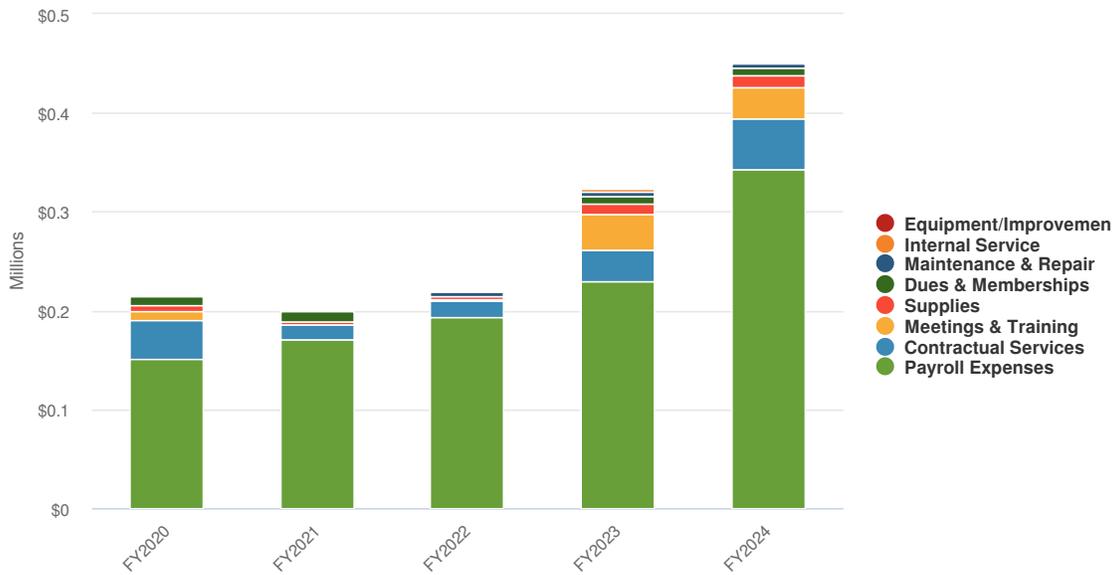


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$170,209	\$192,935	\$229,705	\$343,655	49.6%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Dues & Memberships	\$11,055	\$507	\$8,028	\$8,633	7.5%
Meetings & Training	\$0	\$627	\$36,204	\$31,047	-14.2%
Maintenance & Repair	\$0	\$4,136	\$4,427	\$3,549	-19.8%
Contractual Services	\$16,115	\$17,218	\$31,624	\$50,753	60.5%
Supplies	\$1,883	\$3,822	\$10,271	\$12,070	17.5%
Equipment/Improvement	\$0	\$0	\$0	\$1,200	N/A
Internal Service	\$1,946	\$1,991	\$3,010	\$1,458	-51.6%
Total Expense Objects:	\$201,210	\$221,236	\$323,269	\$452,365	39.9%



Legal Services

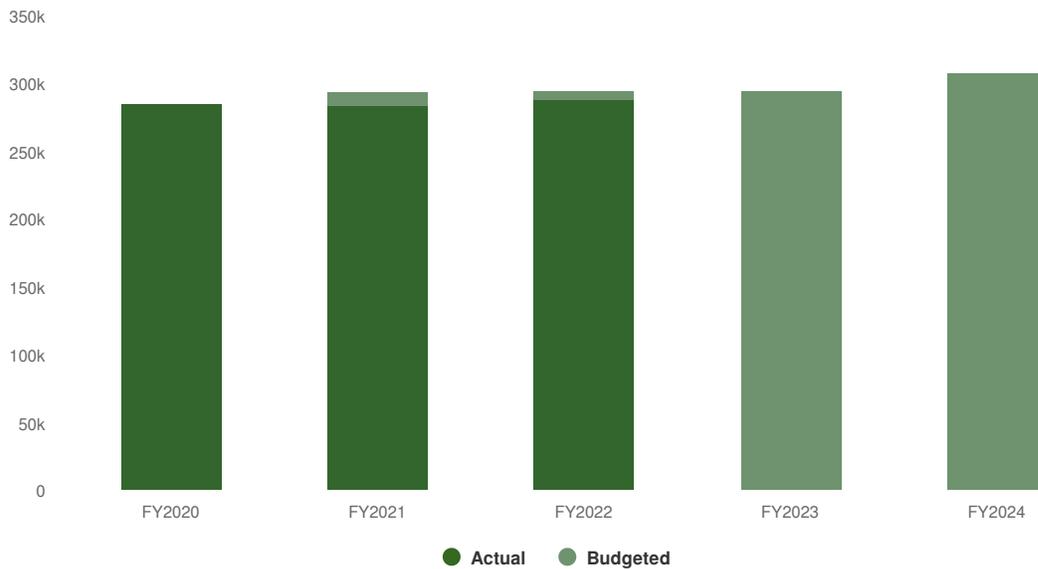


The Town Attorney and Town Prosecutor are appointed by the Town Council to serve as general counsel for the Town in addition to its responsibility for the efficient disposition of criminal cases prosecuted in the Municipal Court.

Expenditures Summary

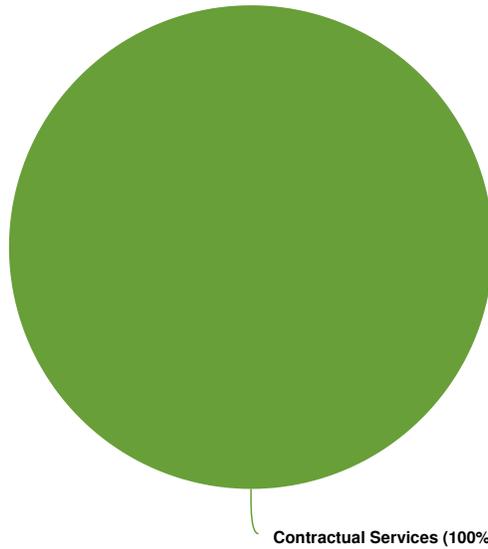
\$308,600 **\$14,088**
(4.78% vs. prior year)

Legal Services Proposed and Historical Budget vs. Actual

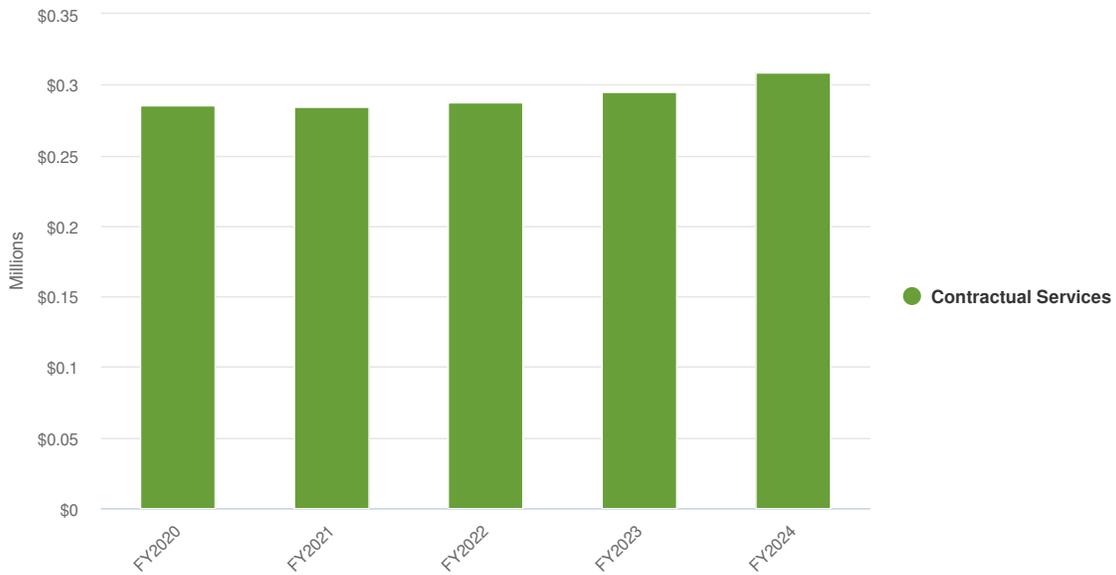


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Contractual Services	\$283,976	\$288,003	\$294,512	\$308,600	4.8%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Total Expense Objects:	\$283,976	\$288,003	\$294,512	\$308,600	4.8%



Public Information



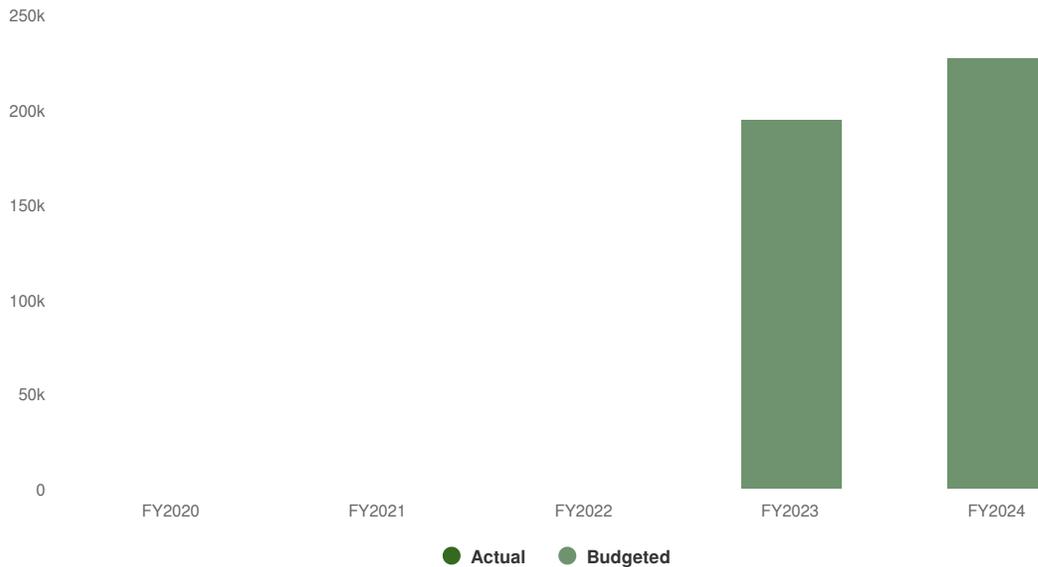
Bo Larsen
Community Relations Director

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

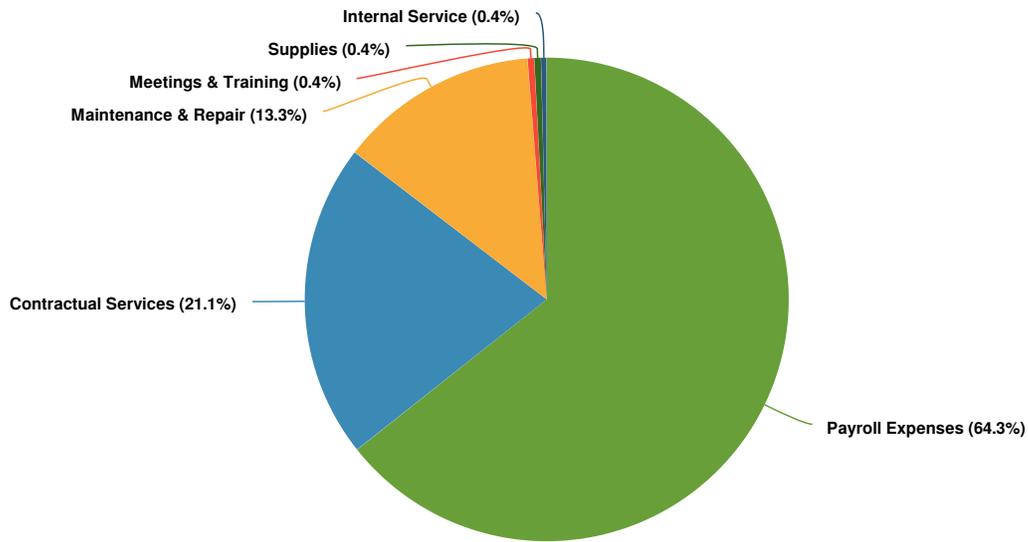
\$227,383 **\$32,642**
(16.76% vs. prior year)

Public Information Proposed and Historical Budget vs. Actual

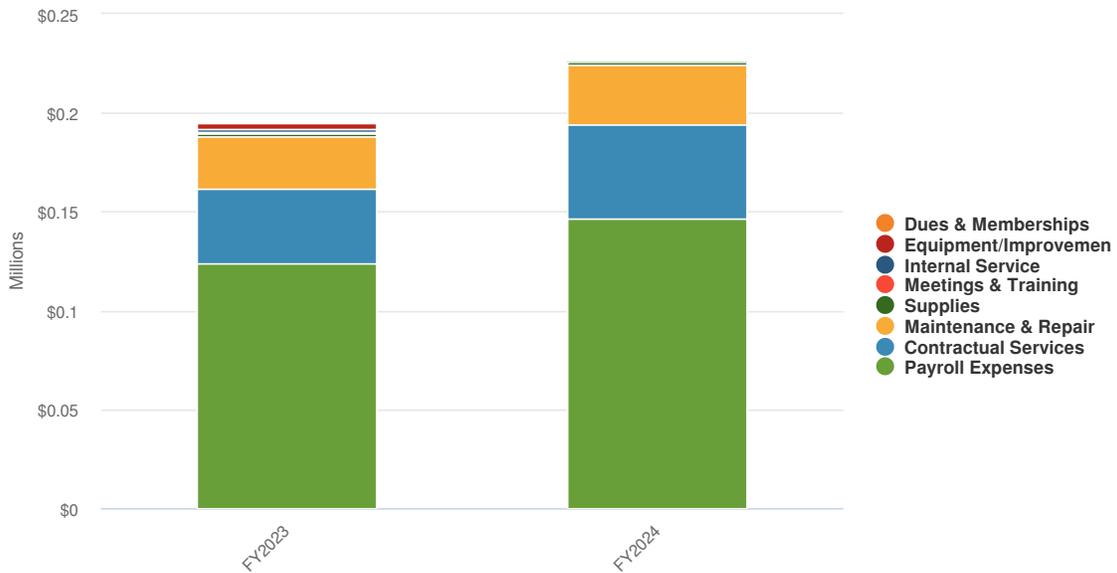


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$0	\$0	\$123,504	\$146,299	18.5%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Dues & Memberships	\$0	\$0	\$47	\$0	-100%
Meetings & Training	\$0	\$0	\$1,000	\$1,000	0%
Maintenance & Repair	\$0	\$0	\$26,280	\$30,310	15.3%
Contractual Services	\$0	\$0	\$38,400	\$47,917	24.8%
Supplies	\$0	\$0	\$1,500	\$1,000	-33.3%
Equipment/Improvement	\$0	\$0	\$3,000	\$0	-100%
Internal Service		\$0	\$1,010	\$857	-15.1%
Total Expense Objects:	\$0	\$0	\$194,741	\$227,383	16.8%

Strategic Initiatives

Targeted Collaborative Economic Development

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

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

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



Purchasing

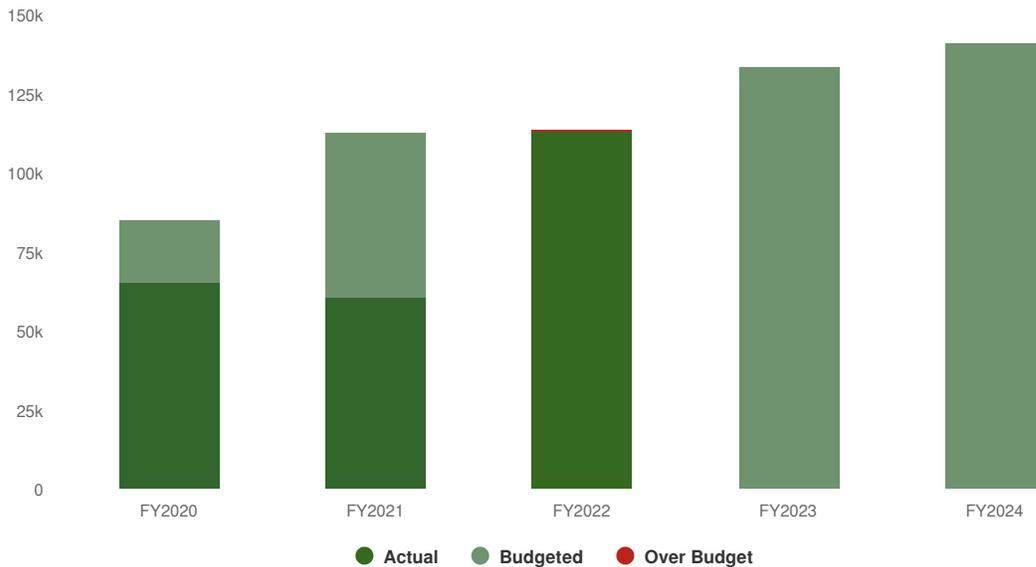


The Purchasing Division is responsible for supporting the Town's need for materials and services in accordance with Federal, State, and Town requirements. These requisitions are conducted in an open, competitive, and professional manner, which maximizes the effectiveness of tax dollars.

Expenditures Summary

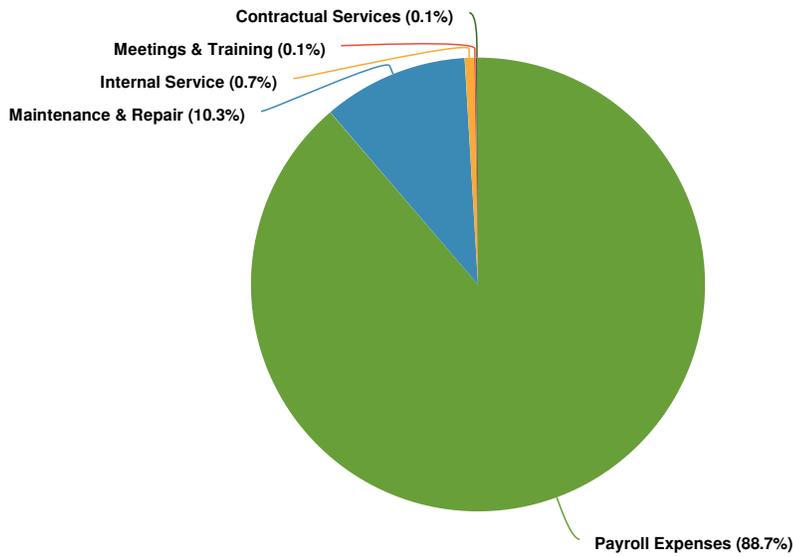
\$140,966 **\$7,555**
(5.66% vs. prior year)

Purchasing Proposed and Historical Budget vs. Actual

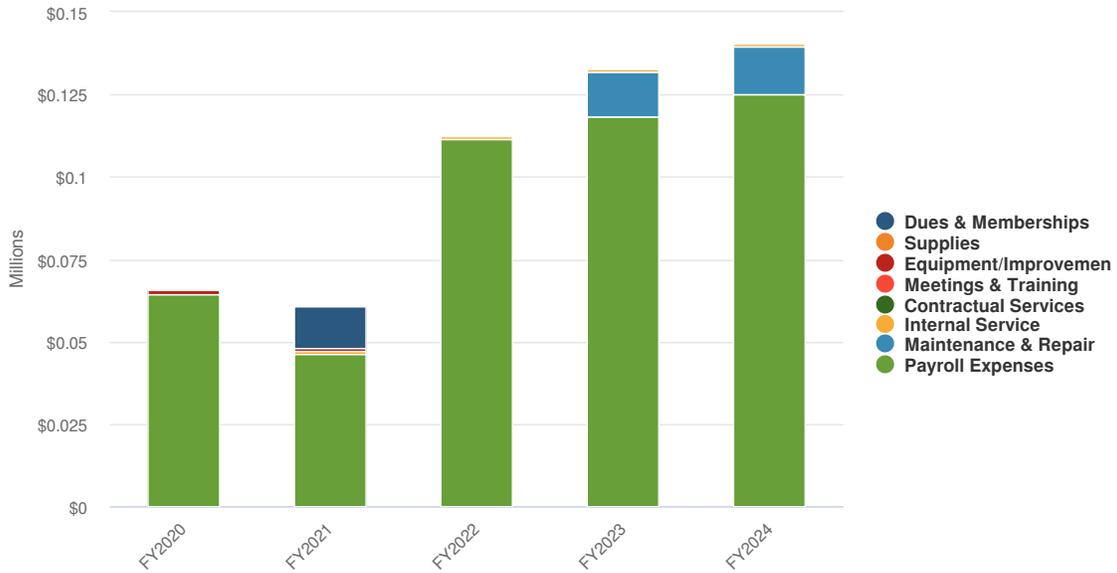


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$46,167	\$111,339	\$118,194	\$125,079	5.8%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Dues & Memberships	\$12,852	\$0	\$245	\$0	-100%
Meetings & Training	\$0	\$219	\$200	\$200	0%
Maintenance & Repair	\$0	\$0	\$13,705	\$14,570	6.3%
Contractual Services	\$78	\$184	\$0	\$200	N/A
Supplies	\$36	\$0	\$150	\$0	-100%
Equipment/Improvement	\$795	\$810	\$0	\$0	0%
Internal Service	\$917	\$897	\$917	\$917	0%
Total Expense Objects:	\$60,845	\$113,449	\$133,411	\$140,966	5.7%



Town Clerk



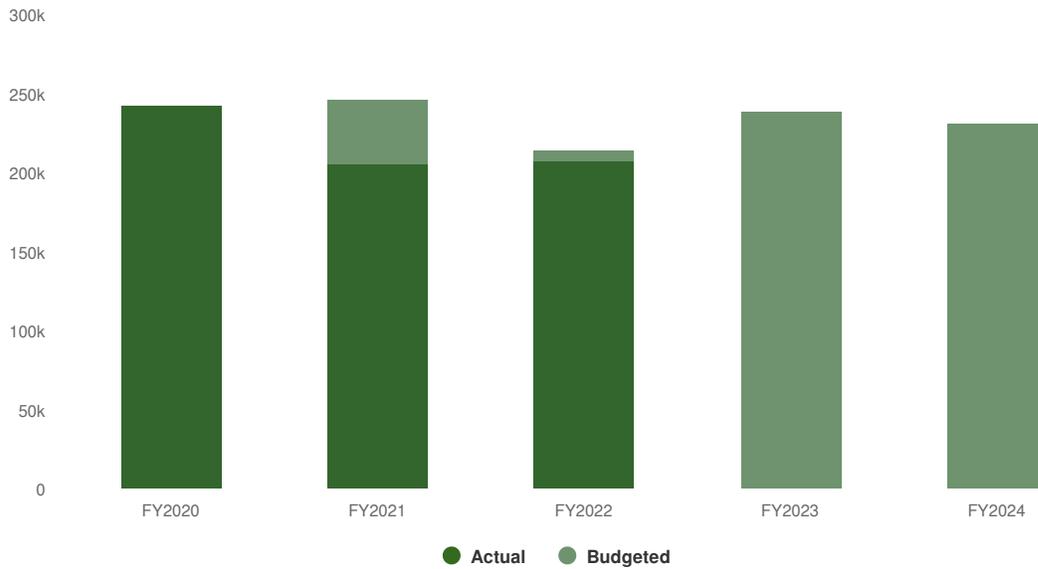
Linda Mendenhall
Town Clerk

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

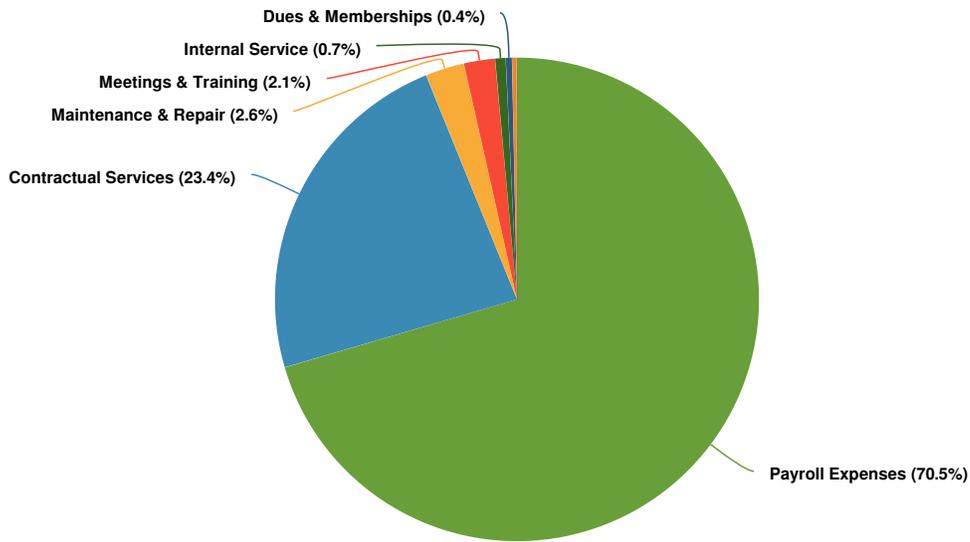
\$231,038 **-\$7,730**
(-3.24% vs. prior year)

Town Clerk Proposed and Historical Budget vs. Actual

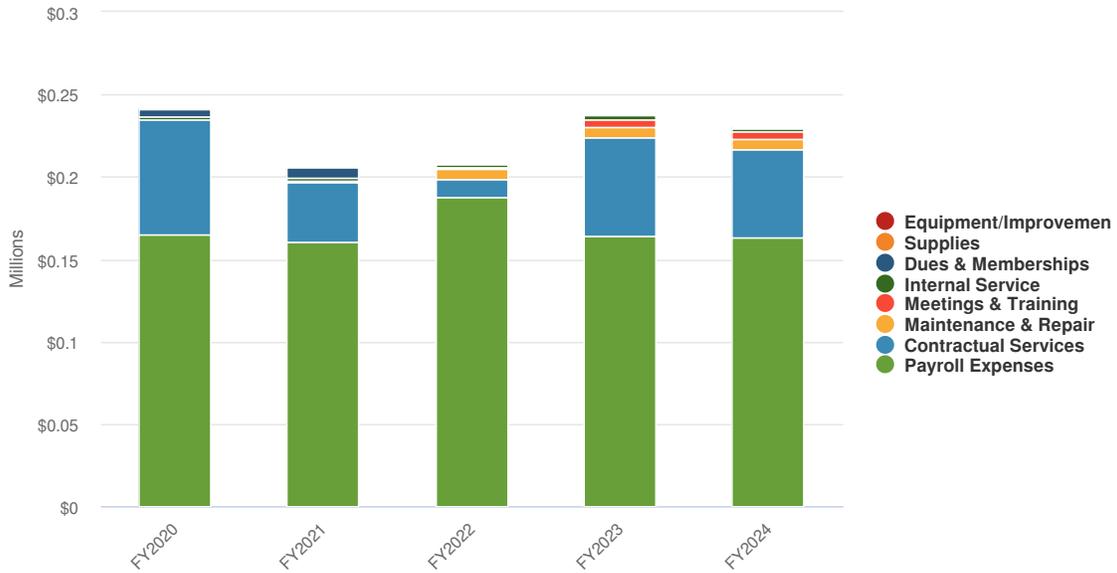


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$160,744	\$187,625	\$163,899	\$162,825	-0.7%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Dues & Memberships	\$6,205	\$215	\$950	\$950	0%
Meetings & Training	\$943	\$310	\$4,824	\$4,824	0%
Maintenance & Repair	\$0	\$6,210	\$6,000	\$6,000	0%
Contractual Services	\$36,182	\$11,233	\$60,080	\$54,080	-10%
Supplies	\$3	\$2	\$695	\$695	0%
Equipment/Improvement	\$0	\$0	\$50	\$50	0%
Internal Service	\$1,628	\$1,840	\$2,270	\$1,614	-28.9%
Total Expense Objects:	\$205,704	\$207,434	\$238,768	\$231,038	-3.2%

Town Manager



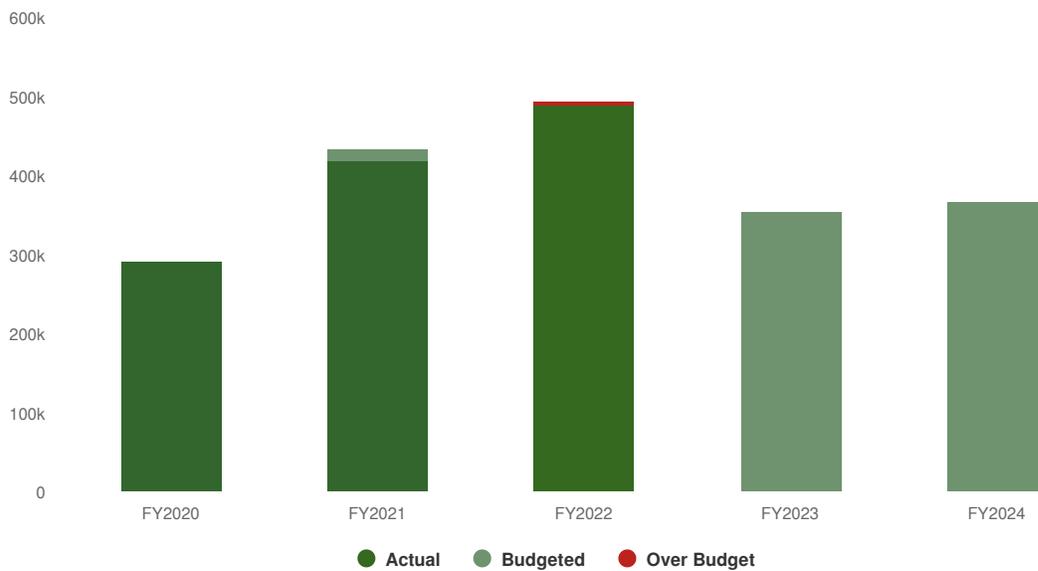
Rachael Goodwin
Interim Town Manager

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

Expenditures Summary

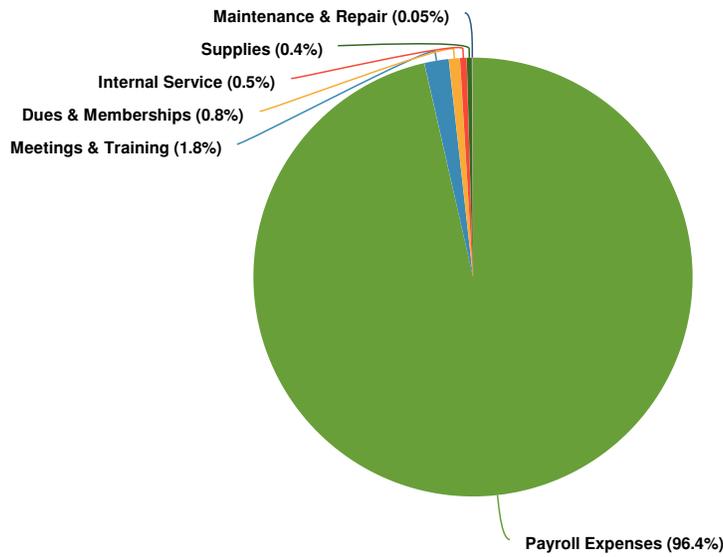
\$368,312 **\$14,284**
(4.03% vs. prior year)

Town Manager Proposed and Historical Budget vs. Actual

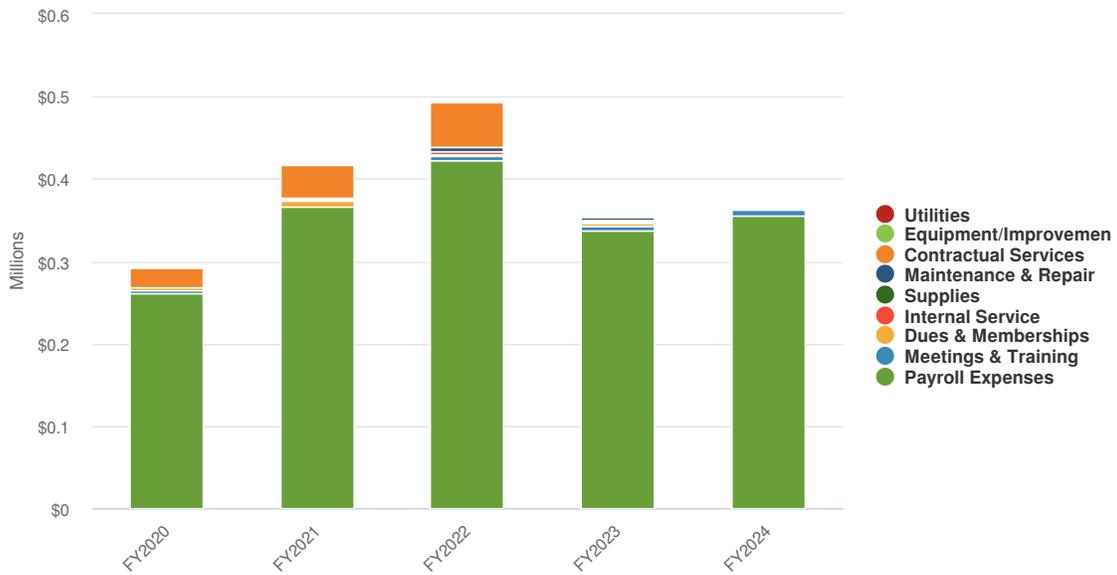


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$366,159	\$421,992	\$336,711	\$355,223	5.5%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Dues & Memberships	\$6,342	\$2,068	\$3,000	\$3,000	0%
Meetings & Training	\$289	\$5,311	\$6,615	\$6,615	0%
Maintenance & Repair	\$0	\$4,228	\$4,230	\$200	-95.3%
Utilities	\$757	\$0	\$0	\$0	0%
Contractual Services	\$39,982	\$55,377	\$80	\$80	0%
Supplies	\$726	\$1,137	\$1,410	\$1,410	0%
Equipment/Improvement	\$1,709	\$106	\$0	\$0	0%
Internal Service	\$2,981	\$3,299	\$1,982	\$1,784	-10%
Total Expense Objects:	\$418,944	\$493,519	\$354,028	\$368,312	4%

Strategic Initiatives

Targeted Collaborative Economic Development

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

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

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

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

- **Signature Strategy** - Promote the natural and built environment of Fountain Hills to improve the public health, well-being, and safety of the community
 - Supporting Task - Incorporate public health, well-being, and safety in Fountain Hills policies when relevant
 - **Pedestrian Traffic Safety Committee**
 - **Discontinue contract with Rural Metro and begin providing fire and emergency services through the Town**



General Government

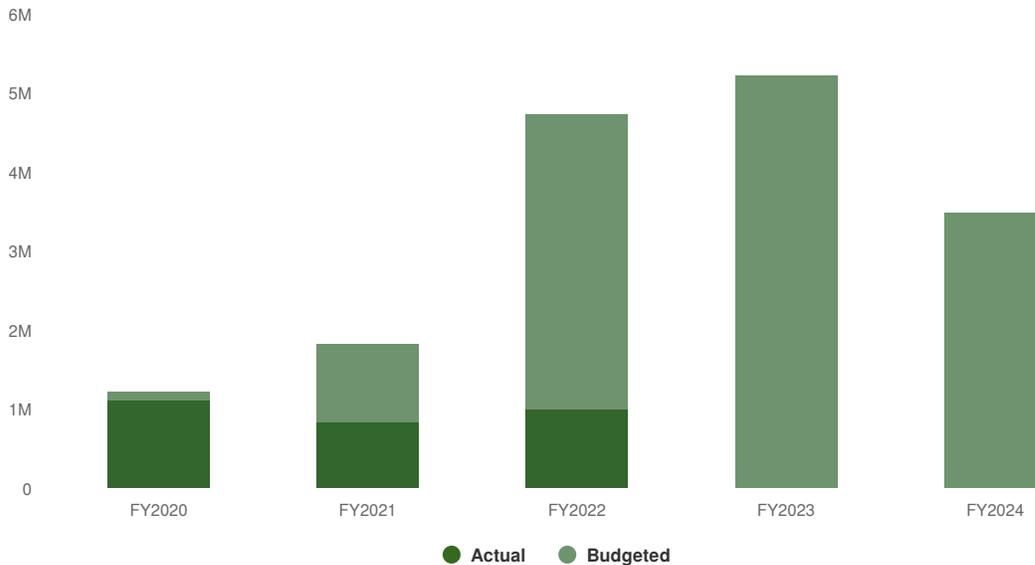


The purpose of the General Government Department is to locate expenditures that are Town-wide and do not belong to any one department. Such expenditures as the community contracts, Town's membership dues in the Arizona League of Cities and Town, Maricopa Association of Governments, East Valley Partnership,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

\$3,493,788 ~~-\$1,731,119~~
 (-33.13% vs. prior year)

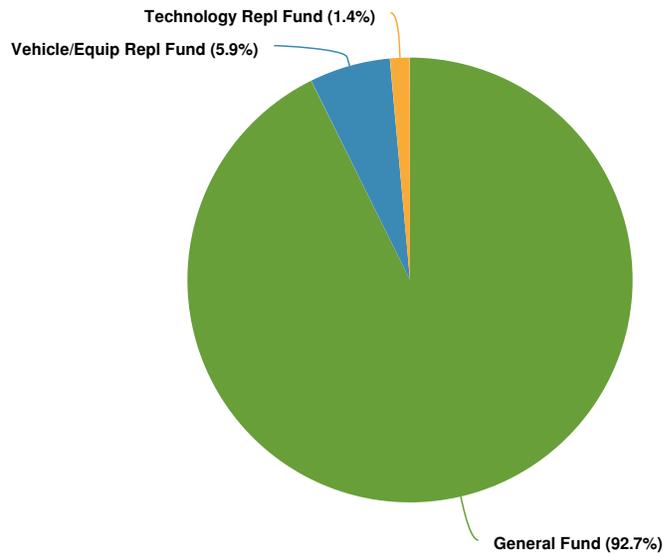
General Government Proposed and Historical Budget vs. Actual



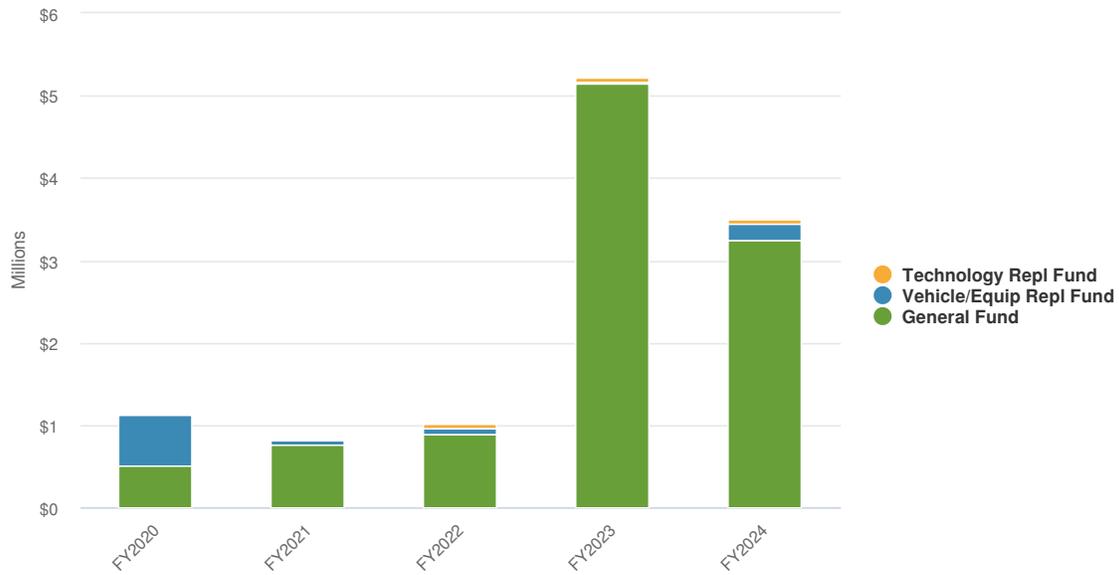
Although the chart above shows more expenditures than budgeted for FY21 and FY22, the expenditure amounts include the interfund transfers of General Fund savings realized due to the payment of Public Safety contracts with federal grants for those two fiscal years. Interfund transfers, although included in expenditure amounts, do not result in a use of resources (cash) since the resources are being moved between accounting Funds.

Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund

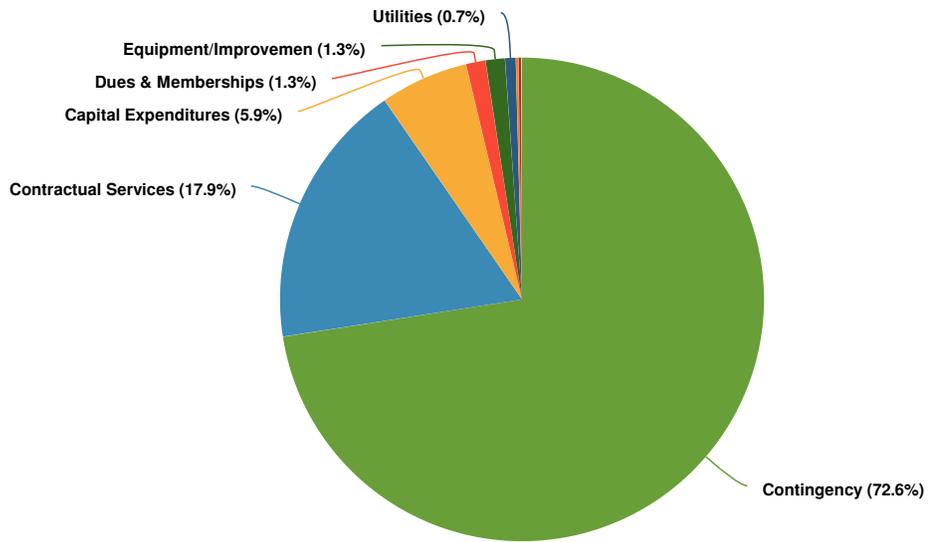


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund	\$753,253	\$884,814	\$5,141,607	\$3,238,088	-37%
Technology Repl Fund	\$19,224	\$43,971	\$50,000	\$50,000	0%
Vehicle/Equip Repl Fund	\$53,525	\$80,580	\$33,300	\$205,700	517.7%
Total:	\$826,001	\$1,009,365	\$5,224,907	\$3,493,788	-33.1%

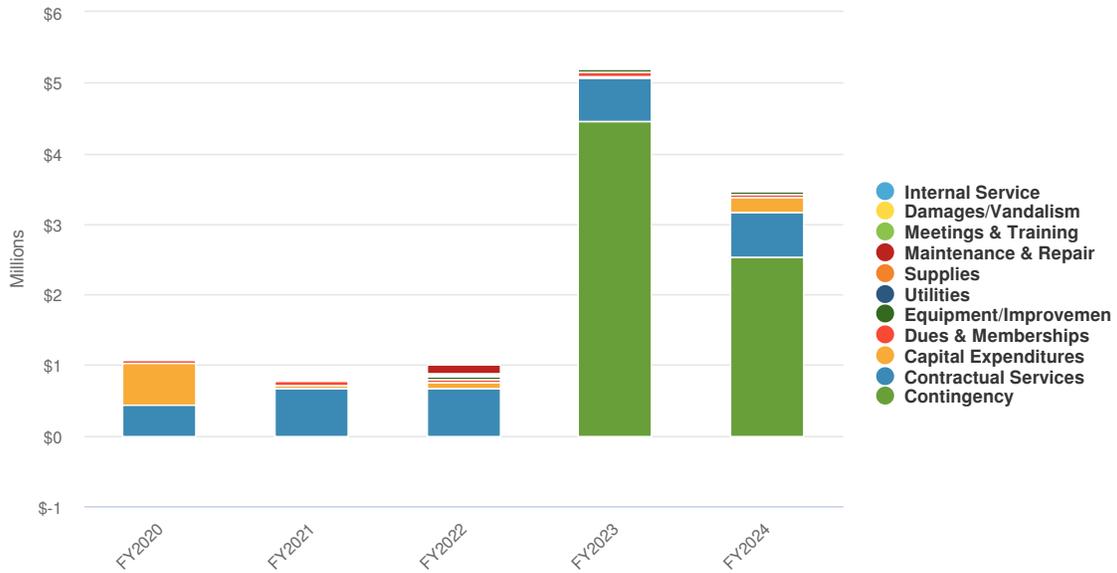


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Dues & Memberships	\$56,297	\$44,840	\$57,223	\$45,987	-19.6%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Meetings & Training	\$0	\$0	\$1,740	\$1,740	0%
Maintenance & Repair	\$572	\$134,532	\$6,000	\$6,000	0%
Utilities	\$23,765	\$24,085	\$25,000	\$25,000	0%
Contractual Services	\$666,230	\$675,505	\$614,925	\$625,002	1.6%
Supplies	\$5,787	\$7,678	\$6,305	\$6,305	0%
Equipment/Improvement	\$22,676	\$43,971	\$45,000	\$45,000	0%
Damages/Vandalism	\$0	\$400	\$0	\$0	0%
Internal Service	-\$2,852	-\$2,226	-\$14,555	-\$4,288	-70.5%
Contingency	\$0	\$0	\$4,449,969	\$2,537,342	-43%
Capital Expenditures	\$53,525	\$80,580	\$33,300	\$205,700	517.7%
Total Expense Objects:	\$826,001	\$1,009,365	\$5,224,907	\$3,493,788	-33.1%



Municipal Court

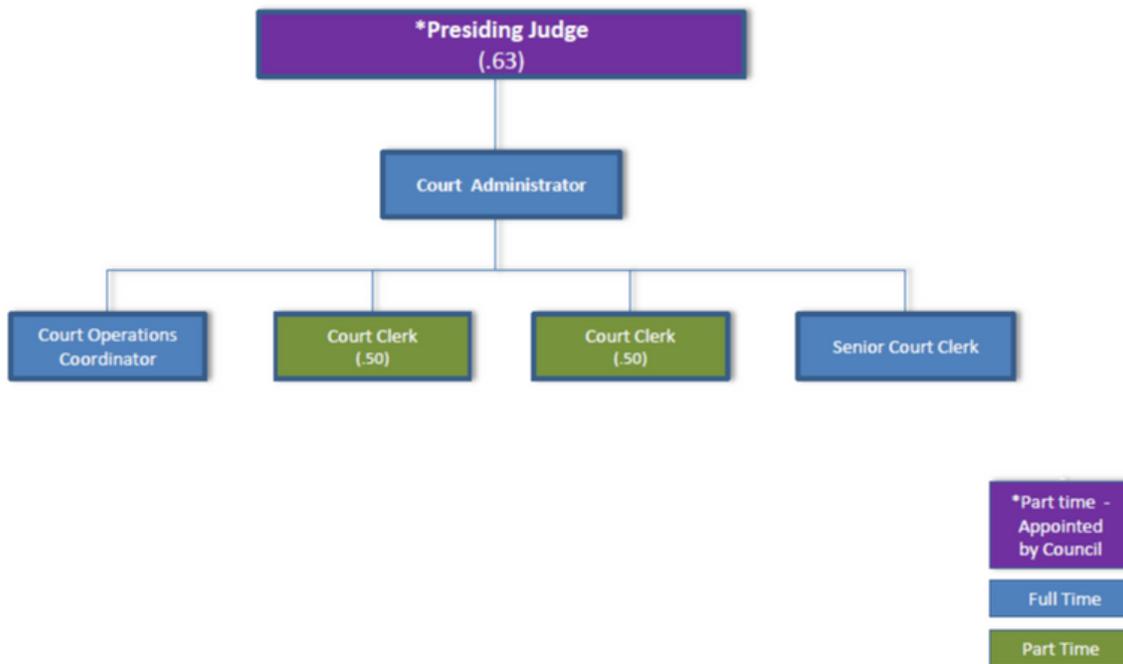


Joanna Elliott
Court Administrator

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

Organizational Chart

MUNICIPAL COURT



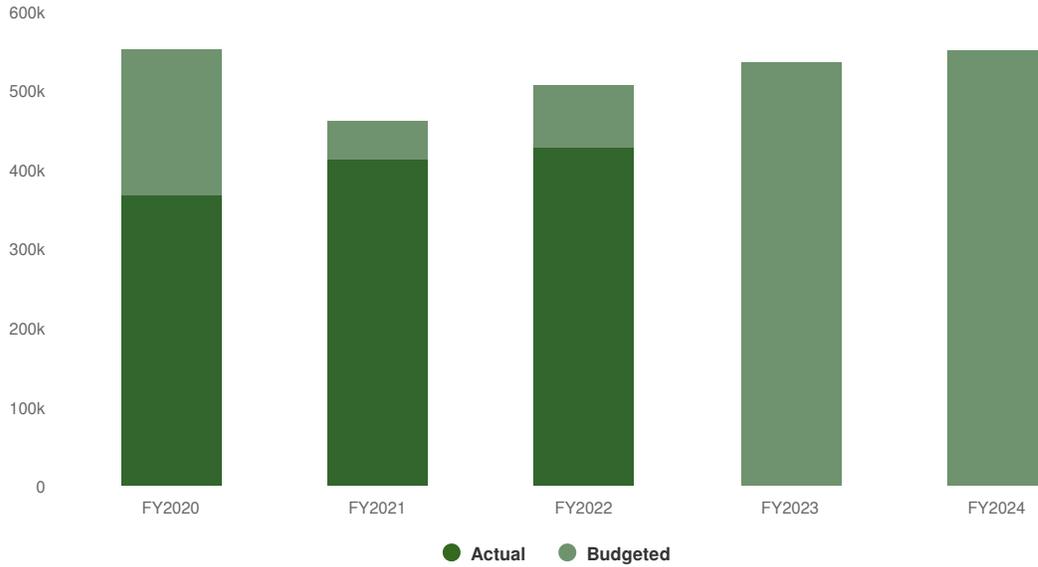
Authorized FTE by Department

Department	FY 20-21 Authorized FTE	FY 21-22 Authorized FTE	FY 22-23 Authorized FTE	FY 23-24 Proposed FTE
Municipal Court				
Authorized FTE	3.63	3.63	4.63	4.63

Expenditures Summary

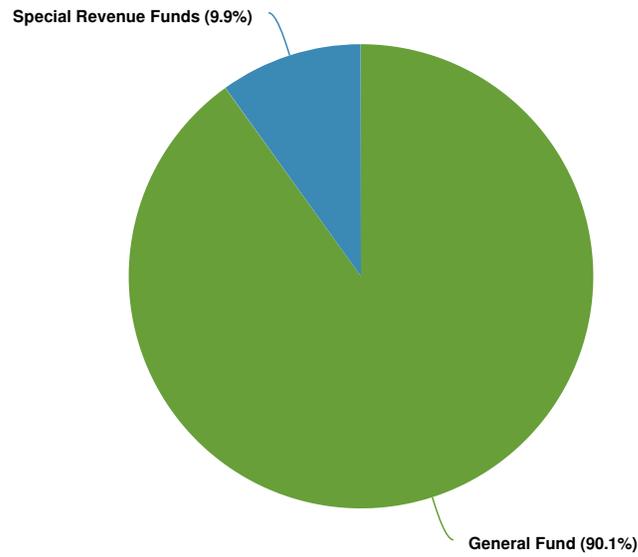
\$550,009 **\$13,410**
(2.50% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual

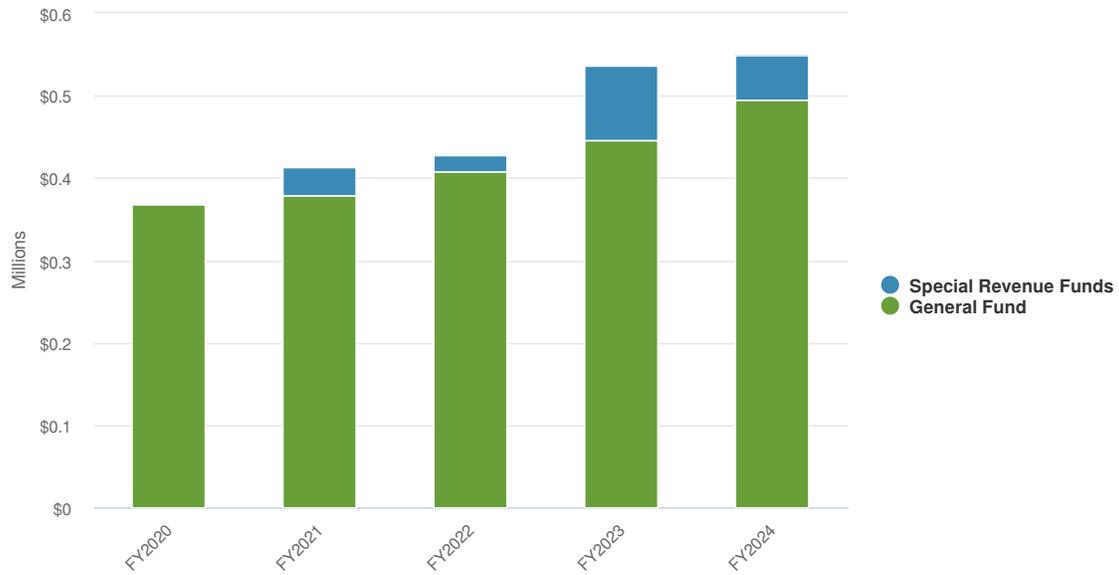


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund

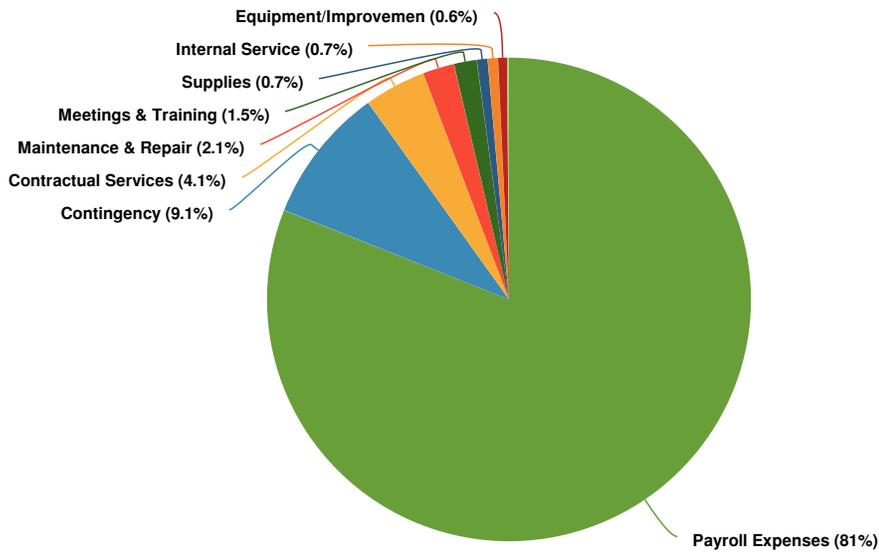


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund	\$378,994	\$408,115	\$446,749	\$495,409	10.9%
Special Revenue Funds	\$35,052	\$19,495	\$89,850	\$54,600	-39.2%
Total:	\$414,046	\$427,611	\$536,599	\$550,009	2.5%

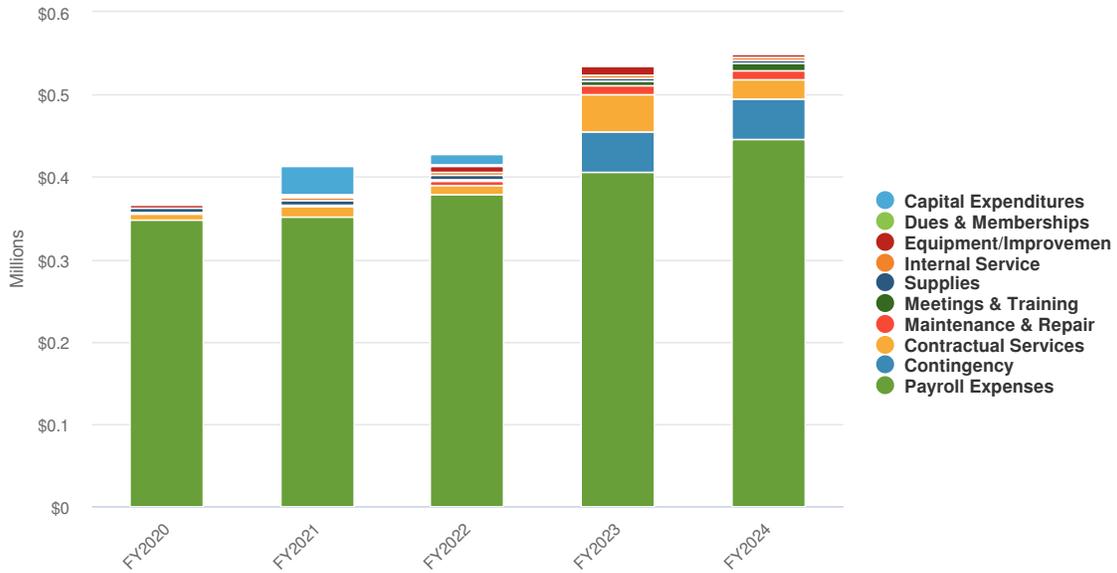


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$352,469	\$379,487	\$405,555	\$445,662	9.9%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Dues & Memberships	\$2,483	\$1,329	\$2,177	\$677	-68.9%
Meetings & Training	\$375	\$1,132	\$5,905	\$8,405	42.3%
Maintenance & Repair	\$1,825	\$5,592	\$10,510	\$11,610	10.5%
Contractual Services	\$12,109	\$10,645	\$44,281	\$22,616	-48.9%
Supplies	\$4,506	\$5,053	\$3,939	\$3,939	0%
Equipment/Improvement	\$1,282	\$7,431	\$9,810	\$3,260	-66.8%
Internal Service	\$3,945	\$3,747	\$4,422	\$3,840	-13.2%
Contingency	\$0	\$0	\$50,000	\$50,000	0%
Capital Expenditures	\$35,052	\$13,196	\$0	\$0	0%
Total Expense Objects:	\$414,046	\$427,611	\$536,599	\$550,009	2.5%



Public Works

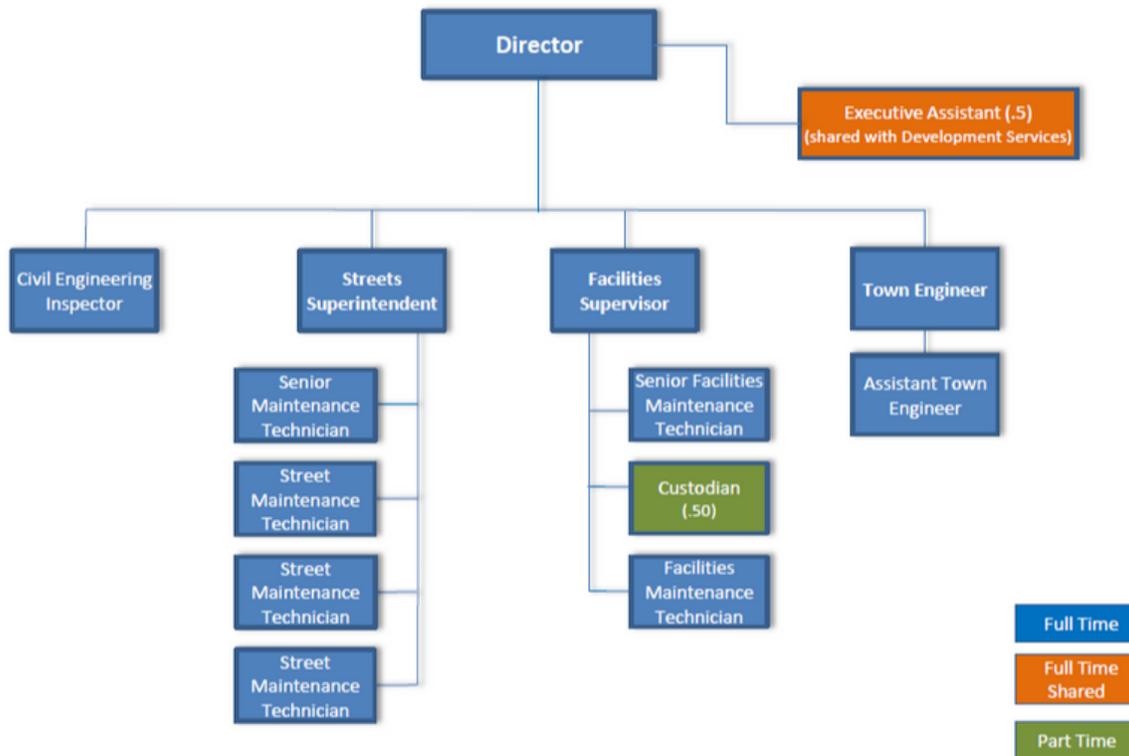


Justin Weldy
Public Works Director

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

Organizational Chart

PUBLIC WORKS DEPARTMENT



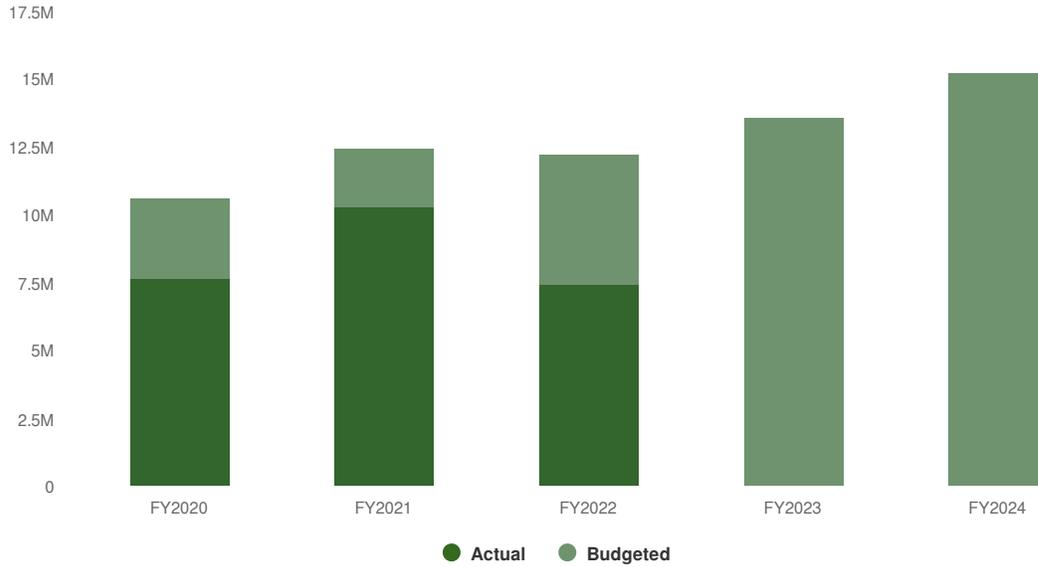
Authorized FTE by Department

Department	FY 20-21 Authorized FTE	FY 21-22 Authorized FTE	FY 22-23 Authorized FTE	FY 23-24 Proposed FTE
Public Works				
Authorized FTE	12.43	12.00	13.00	13.00

Expenditures Summary

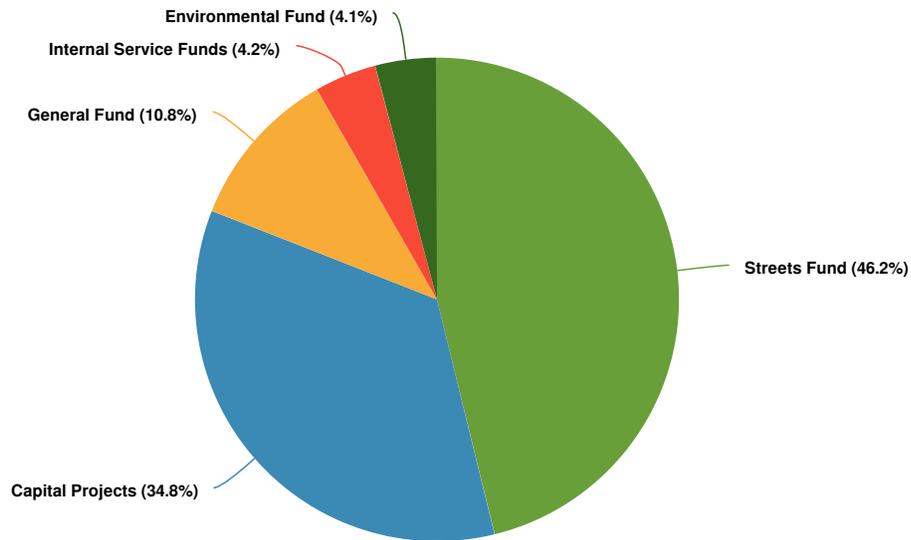
\$15,260,337 **\$1,674,927**
(12.33% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

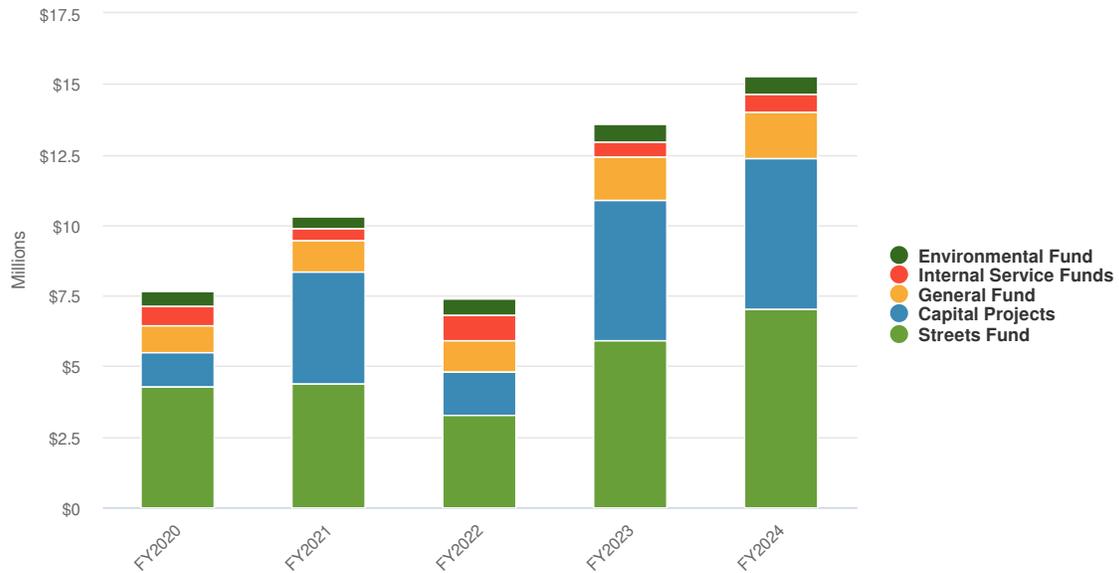


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



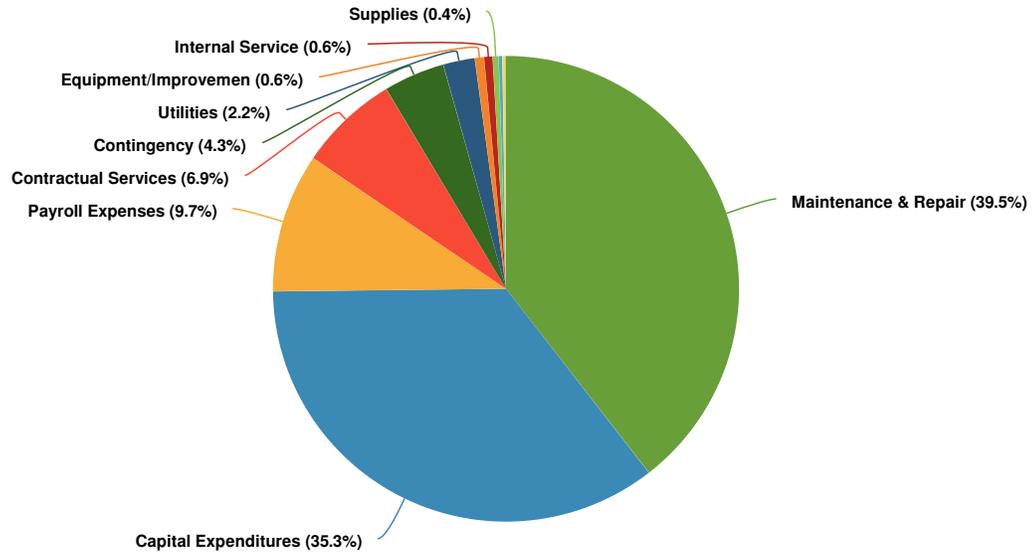
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund	\$1,085,908	\$1,125,503	\$1,497,800	\$1,642,802	9.7%
Capital Projects	\$3,951,399	\$1,546,559	\$5,002,400	\$5,308,231	6.1%
Streets Fund	\$4,404,058	\$3,268,623	\$5,908,110	\$7,048,280	19.3%
Environmental Fund	\$440,666	\$611,382	\$627,100	\$627,024	0%



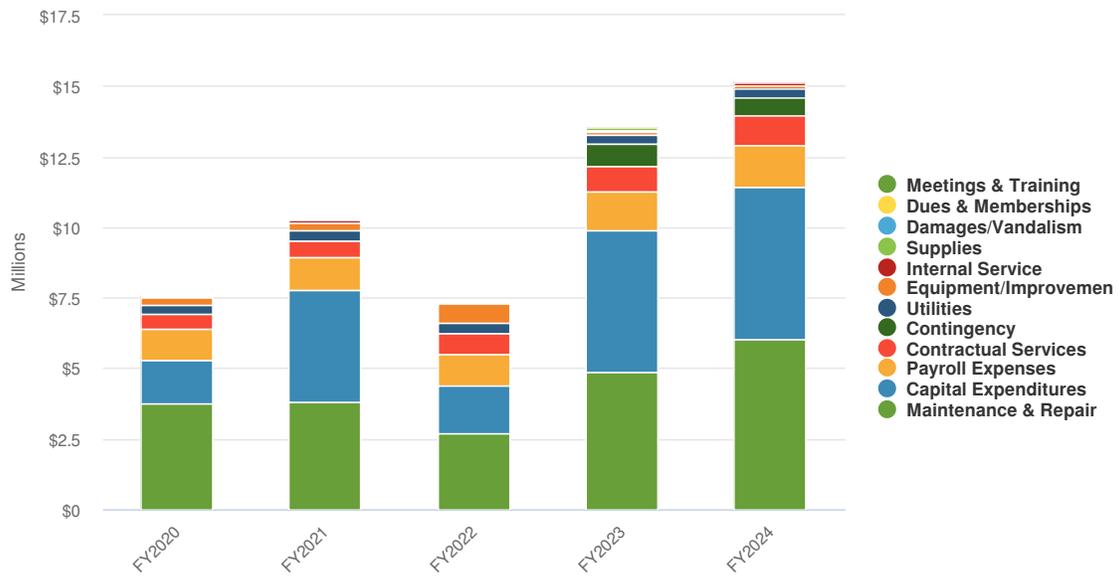
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Internal Service Funds	\$434,166	\$867,619	\$550,000	\$634,000	15.3%
Total:	\$10,316,196	\$7,419,686	\$13,585,410	\$15,260,337	12.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$1,191,074	\$1,127,888	\$1,424,446	\$1,473,746	3.5%
Dues & Memberships	\$12,116	\$12,364	\$26,225	\$28,225	7.6%
Meetings & Training	\$2,199	\$1,065	\$6,515	\$8,015	23%
Maintenance & Repair	\$3,795,057	\$2,714,711	\$4,859,838	\$6,027,583	24%
Utilities	\$320,622	\$365,137	\$334,863	\$334,863	0%
Contractual Services	\$600,447	\$755,393	\$897,816	\$1,055,816	17.6%
Supplies	\$39,726	\$33,474	\$61,093	\$62,493	2.3%
Equipment/Improvement	\$287,498	\$662,714	\$97,350	\$97,350	0%
Damages/Vandalism	\$28,819	\$13,214	\$40,900	\$40,900	0%
Internal Service	\$85,019	\$81,844	\$83,964	\$89,115	6.1%
Contingency	\$0	\$0	\$750,000	\$650,000	-13.3%
Capital Expenditures	\$3,953,620	\$1,651,882	\$5,002,400	\$5,392,231	7.8%
Total Expense Objects:	\$10,316,196	\$7,419,686	\$13,585,410	\$15,260,337	12.3%



Strategic Initiatives

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

- **Signature Strategy** - Develop an investment plan and schedule to maintain/bring FH's streets, medians, buildings, and parks to established standards
 - Supporting Task - Develop a detailed Infrastructure Condition Report with a scoring mechanism for evaluating and reporting the functionality, appearance, and upkeep of the Town's fixed assets
 - **Storm Water Master Plan**
 - **Facilities Reserve**
 - **Citizen's Street Committee**
 - **Community Services Master Plan**
- **Signature Strategy** - Support local Broadband strategic buildouts and deployment efforts while ensuring the preservation of conduit and right of way for future technologies
 - Supporting Task - Make co-location of broadband a requirement with existing infrastructure planning as a condition of permit use or where public funding is provided
 - **Review Town Code (In Progress)**
- **Signature Strategy** - Increase the ease and safety of multi-use aspects of Fountain Hills roads
 - Supporting Task - The Fountain Hills Town Council Subcommittee on Pedestrian and Traffic Safety will continue to identify roads where lack of an interconnected sidewalk system increases risk to pedestrians and will continue to update and schedule to remedy
 - **MAG grant approved**
 - **Construction begins FY 2024**
 - **Public Open House**
 - Supporting Task - Develop a comprehensive bicycle master plan. A successful plan will focus on developing a seamless cycling network that emphasizes short trip distances, multi-modal trips, and is complemented by encouragement, education, and enforcement programs to increase usage
 - **Add bike lane from Beeline/Shea Blvd to Scottsdale/Shea Blvd border**



Development Services

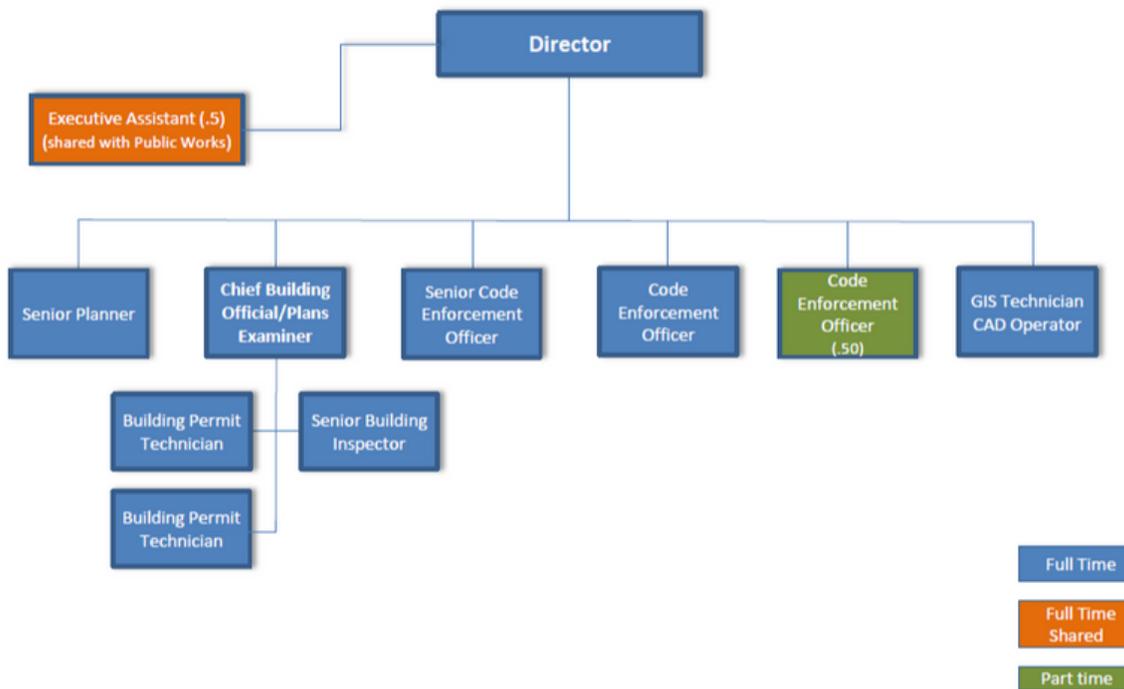


John Wesley
Development Services Director

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

Organizational Chart

DEVELOPMENT SERVICES DEPARTMENT



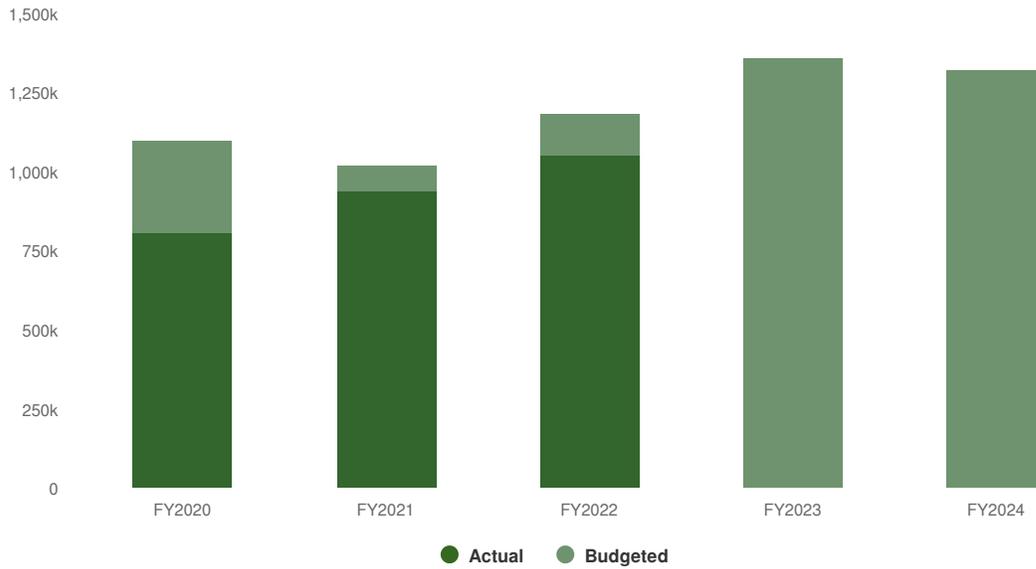
Authorized FTE by Department

Department	FY 20-21 Authorized FTE	FY 21-22 Authorized FTE	FY 22-23 Authorized FTE	FY 23-24 Proposed FTE
Development Services	9.00	9.00	10.00	10.00

Expenditures Summary

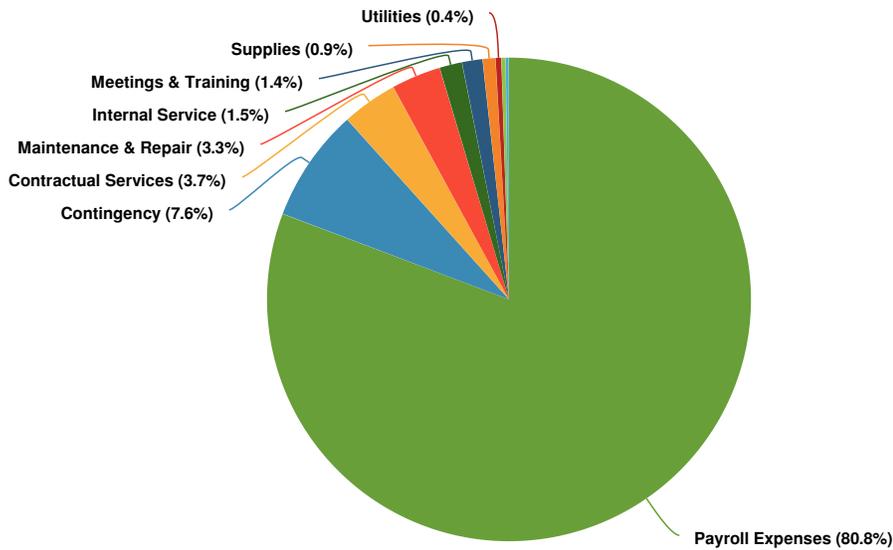
\$1,318,663 **-\$41,015**
(-3.02% vs. prior year)

Development Services Proposed and Historical Budget vs. Actual

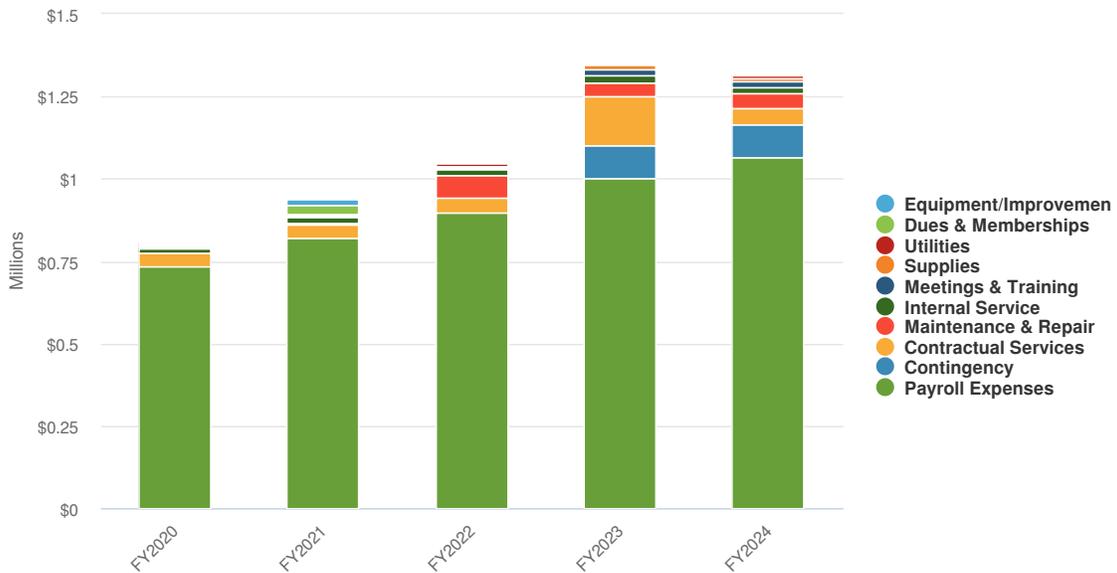


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$820,221	\$898,156	\$1,001,252	\$1,065,074	6.4%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Dues & Memberships	\$27,492	\$5,637	\$4,042	\$3,773	-6.7%
Meetings & Training	\$1,645	\$3,958	\$18,230	\$18,230	0%
Maintenance & Repair	\$2,753	\$65,945	\$40,355	\$43,559	7.9%
Utilities	\$2,689	\$7,391	\$5,040	\$5,040	0%
Contractual Services	\$41,676	\$45,334	\$149,074	\$49,074	-67.1%
Supplies	\$2,984	\$4,166	\$11,710	\$11,260	-3.8%
Equipment/Improvement	\$21,484	\$1,241	\$4,450	\$2,800	-37.1%
Internal Service	\$18,948	\$20,698	\$25,525	\$19,853	-22.2%
Contingency	\$0	\$0	\$100,000	\$100,000	0%
Total Expense Objects:	\$939,892	\$1,052,527	\$1,359,678	\$1,318,663	-3%

Strategic Initiatives

Targeted Collaborative Economic Development

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

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

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

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

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



Community Services

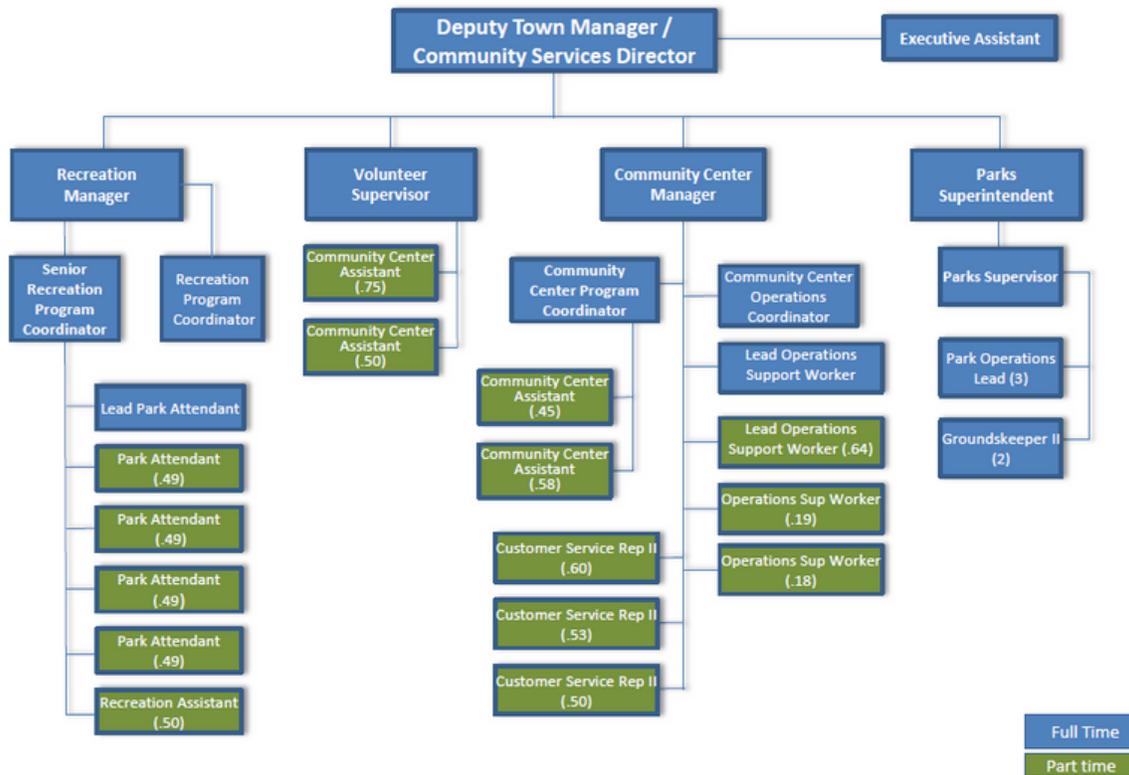


Kevin Snipes
Interim Community Services Director

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

COMMUNITY SERVICES DEPARTMENT



Authorized FTE by Department

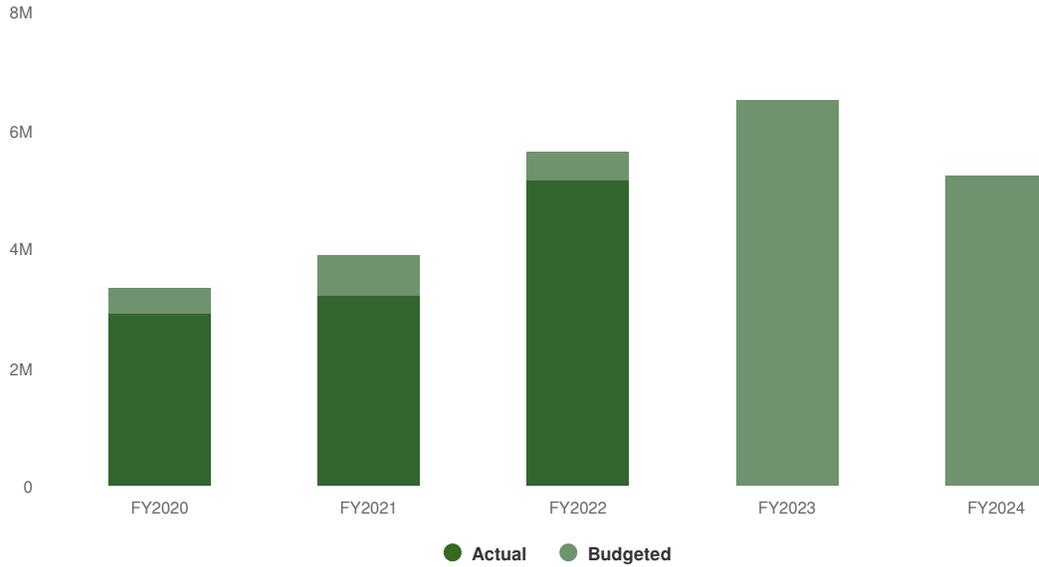
Department	FY 20-21 Authorized FTE	FY 21-22 Authorized FTE	FY 22-23 Authorized FTE	FY 23-24 Proposed FTE
Community Services	22.01	24.02	24.52	25.38



Expenditures Summary

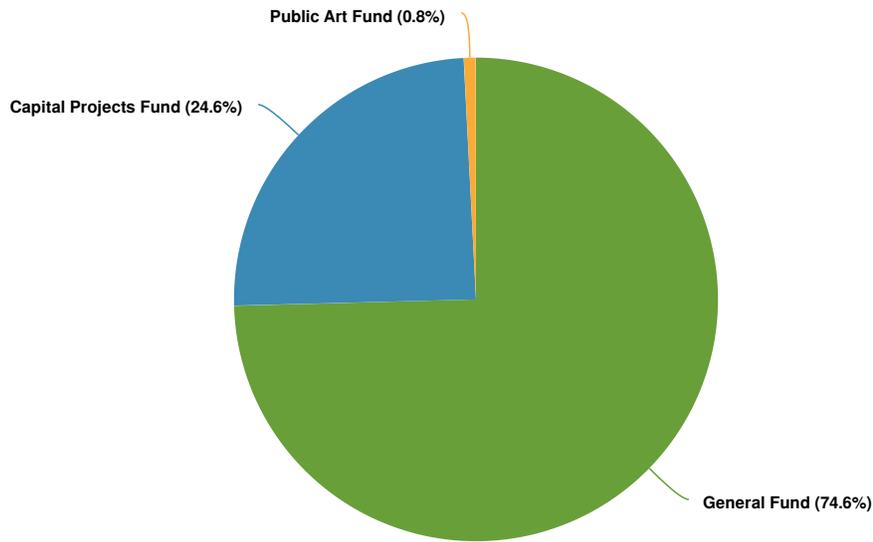
\$5,226,030 **-\$1,300,191**
(-19.92% vs. prior year)

Community Services Proposed and Historical Budget vs. Actual

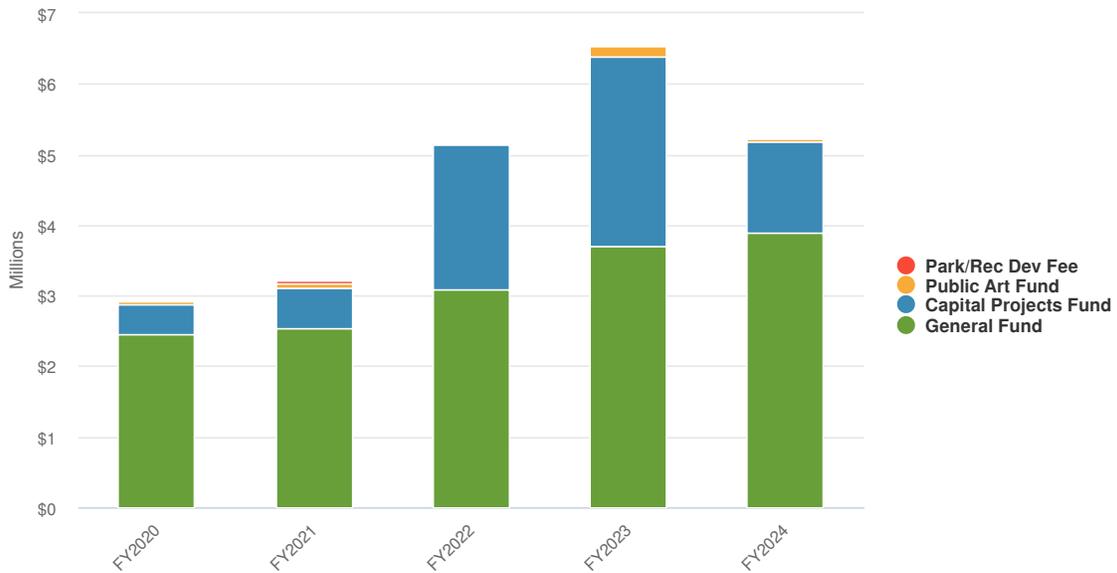


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



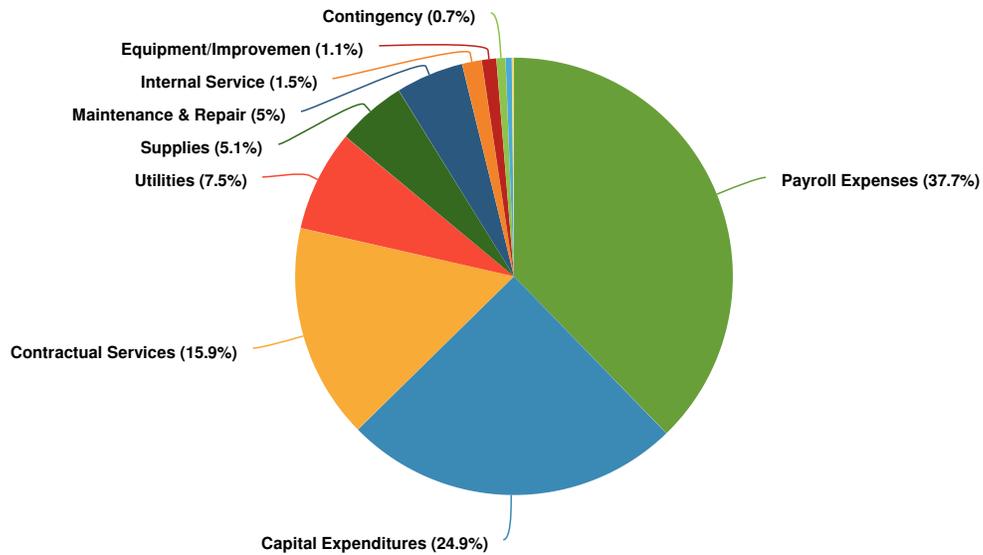
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund	\$2,536,068	\$3,095,977	\$3,695,572	\$3,898,569	5.5%
Capital Projects Fund	\$562,895	\$2,034,285	\$2,686,000	\$1,285,700	-52.1%
Public Art Fund	\$71,712	\$22,468	\$144,649	\$41,761	-71.1%
Park/Rec Dev Fee	\$40,000	\$0	\$0	\$0	0%



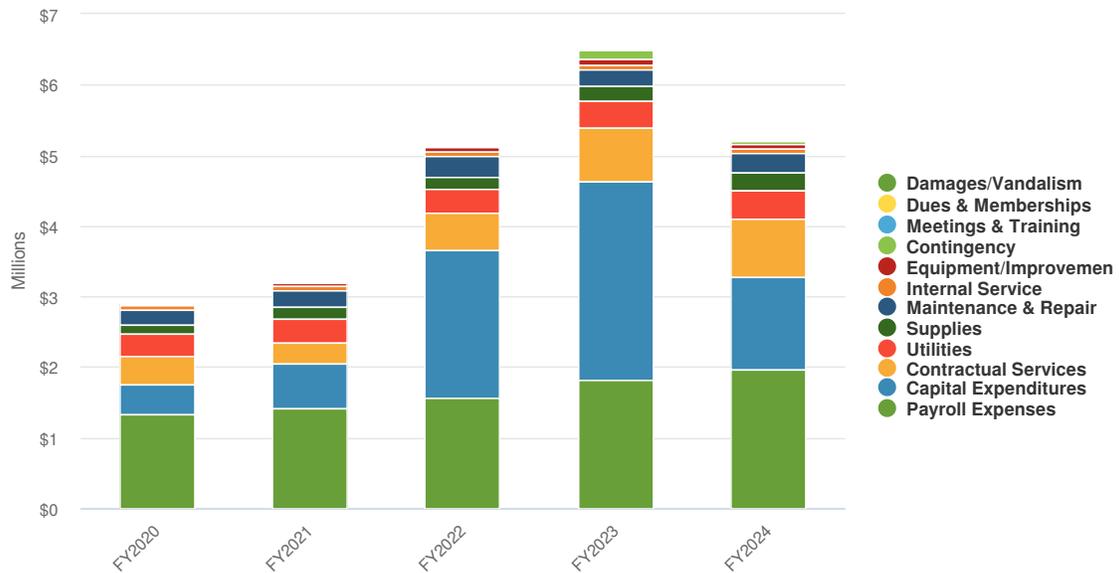
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Total:	\$3,210,675	\$5,152,730	\$6,526,221	\$5,226,030	-19.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$1,407,274	\$1,566,119	\$1,820,378	\$1,972,598	8.4%
Dues & Memberships	\$13,137	\$4,105	\$5,870	\$5,920	0.9%
Meetings & Training	\$3,357	\$18,733	\$27,085	\$24,087	-11.1%
Maintenance & Repair	\$228,039	\$300,204	\$230,029	\$262,192	14%
Utilities	\$331,337	\$333,092	\$390,516	\$391,096	0.1%
Contractual Services	\$303,288	\$539,147	\$760,081	\$830,985	9.3%
Supplies	\$169,662	\$170,564	\$202,813	\$268,301	32.3%
Equipment/Improvement	\$42,569	\$56,290	\$81,200	\$56,050	-31%
Damages/Vandalism	\$1,172	\$11,563	\$2,100	\$2,100	0%
Internal Service	\$68,912	\$69,870	\$64,149	\$76,001	18.5%
Contingency	\$0	\$0	\$135,000	\$35,000	-74.1%
Capital Expenditures	\$641,929	\$2,083,042	\$2,807,000	\$1,301,700	-53.6%
Total Expense Objects:	\$3,210,675	\$5,152,730	\$6,526,221	\$5,226,030	-19.9%

Strategic Initiatives

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

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

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

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



Fire and Emergency Medical Services



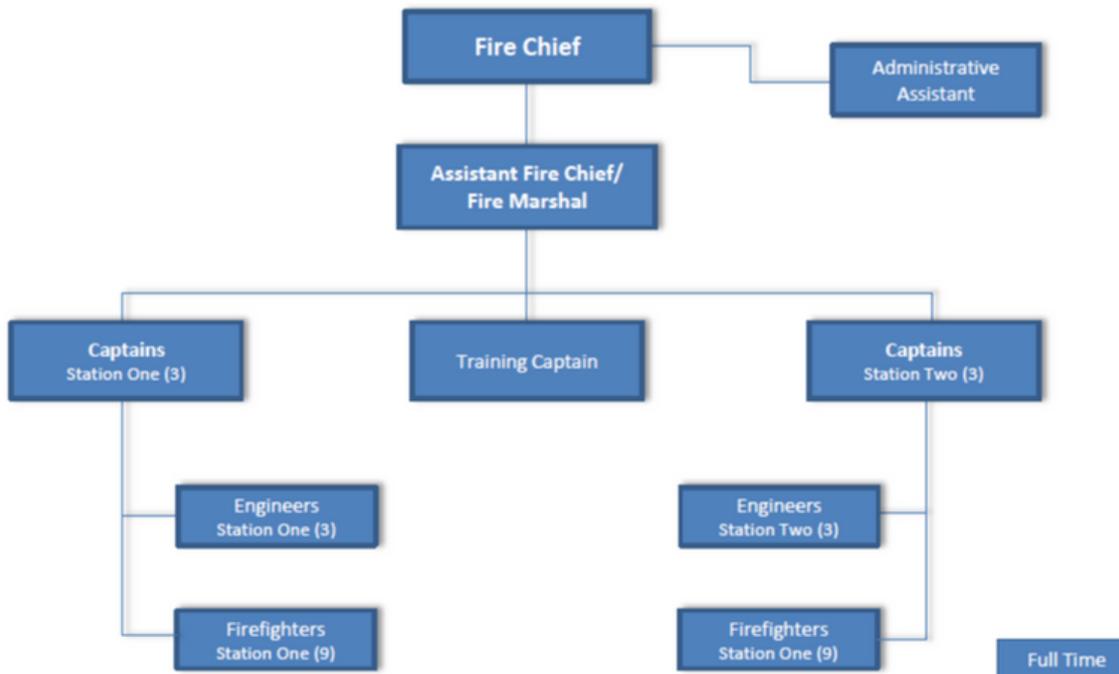
Dave Ott
Fire Chief

Staffing for fire protection and Emergency Medical Services (EMS) will be provided through a contractual agreement between the Town and Rural Metro Corporation until December 31, 2023. During the last fiscal year, Council approved the creation of the Town of Fountain Hills Fire Department. The Town already owns the equipment and facilities, and it will begin providing all staffing for the department starting on January 1, 2024.

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

Organizational Chart

FIRE DEPARTMENT



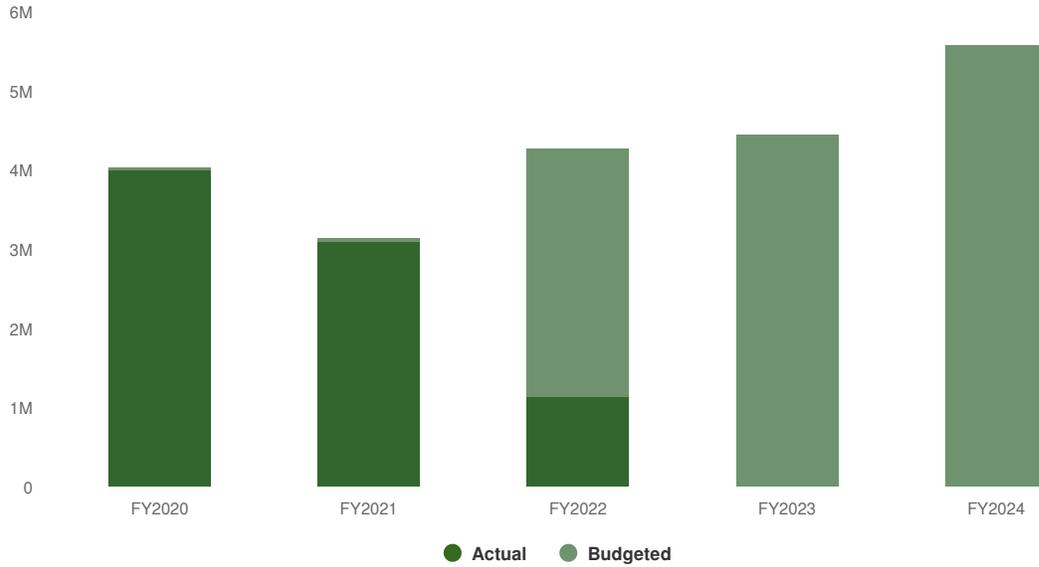
Authorized FTE by Department

<u>Department</u>	<u>FY 20-21 Authorized FTE</u>	<u>FY 21-22 Authorized FTE</u>	<u>FY 22-23 Authorized FTE</u>	<u>FY 23-24 Proposed FTE</u>
<u>Fire Department</u>				
Authorized FTE	-	-	-	34.00

Expenditures Summary

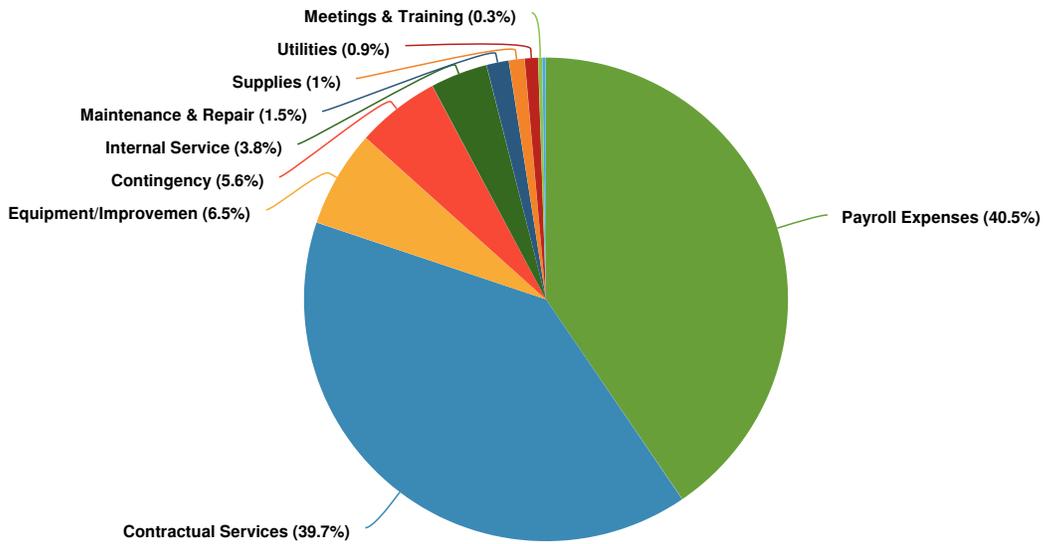
\$5,589,825 **\$1,131,991**
(25.39% vs. prior year)

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

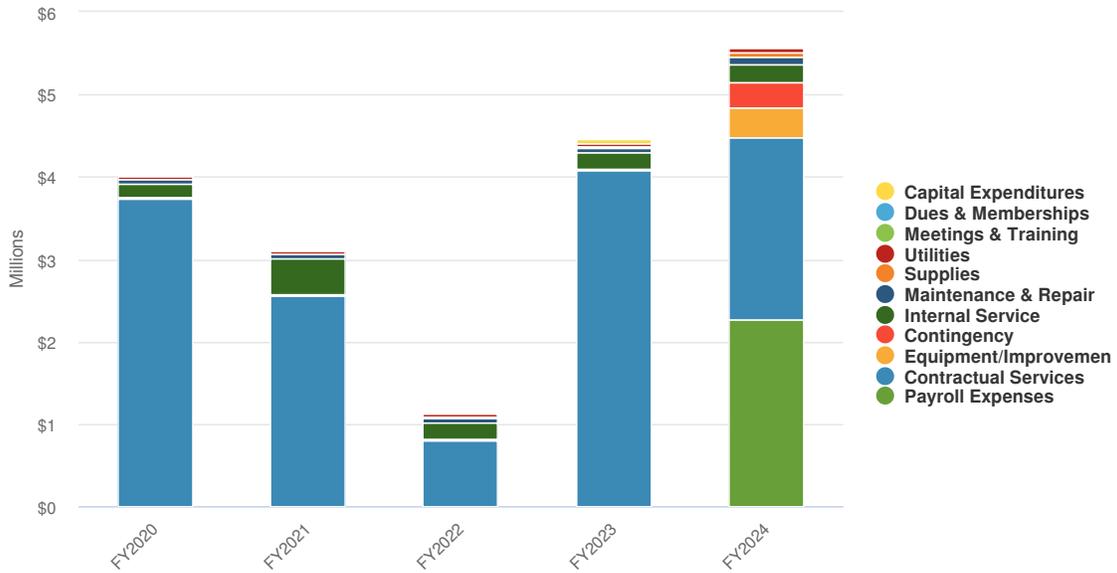


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Payroll Expenses	\$0	\$0	\$0	\$2,262,906	N/A



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Dues & Memberships	\$482	\$390	\$500	\$13,500	2,600%
Meetings & Training	\$319	\$245	\$2,200	\$15,450	602.3%
Maintenance & Repair	\$44,344	\$53,869	\$58,110	\$83,110	43%
Utilities	\$27,009	\$37,502	\$32,340	\$50,040	54.7%
Contractual Services	\$2,559,569	\$792,723	\$4,071,438	\$2,217,831	-45.5%
Supplies	\$6,924	\$12,326	\$14,555	\$58,555	302.3%
Equipment/Improvement	\$18,611	\$30,318	\$22,200	\$361,950	1,530.4%
Internal Service	\$435,191	\$199,561	\$201,491	\$214,243	6.3%
Contingency	\$0	\$0	\$0	\$312,240	N/A
Capital Expenditures	\$0	\$0	\$55,000	\$0	-100%
Total Expense Objects:	\$3,092,450	\$1,126,933	\$4,457,834	\$5,589,825	25.4%



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.

Organizational Chart

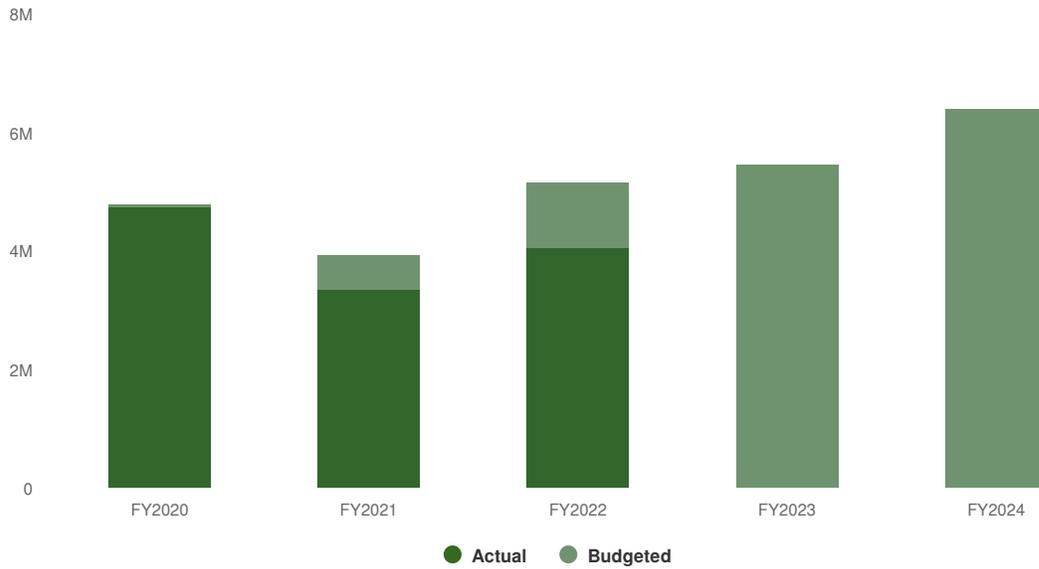
LAW ENFORCEMENT



Expenditures Summary

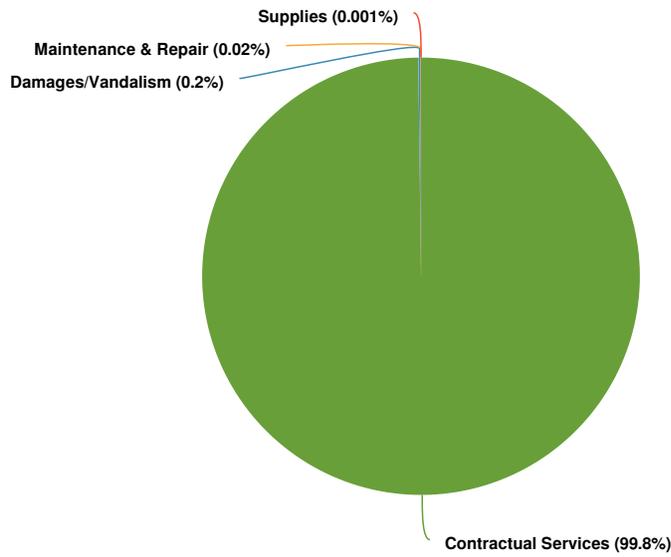
\$6,388,595 **\$932,559**
(17.09% vs. prior year)

Law Enforcement Proposed and Historical Budget vs. Actual

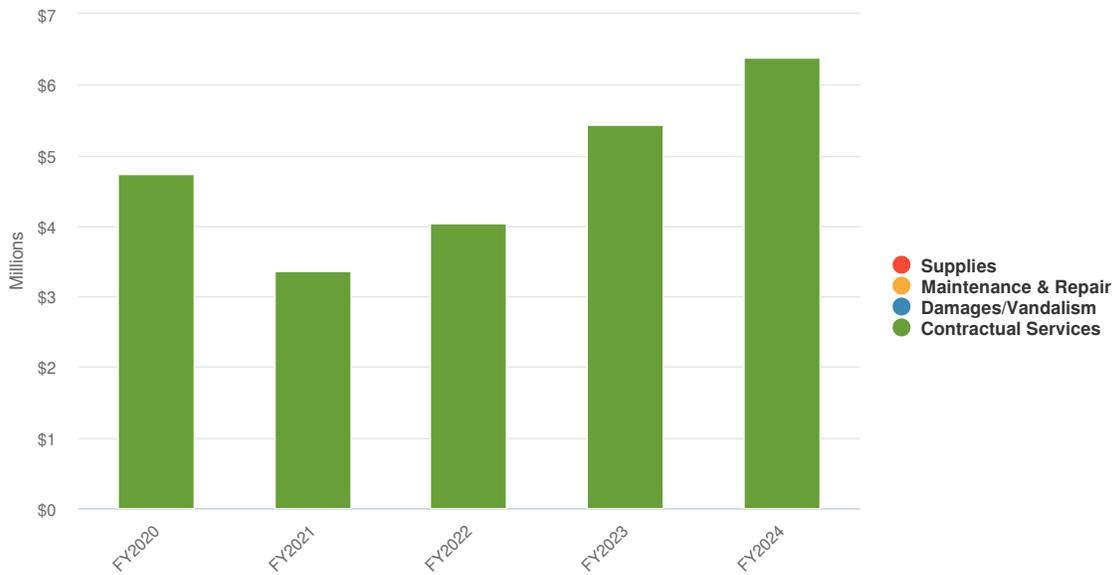


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Maintenance & Repair	\$0	\$0	\$1,296	\$1,296	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Contractual Services	\$3,352,889	\$4,044,580	\$5,444,700	\$6,377,259	17.1%
Supplies	\$0	\$0	\$40	\$40	0%
Damages/Vandalism	\$0	\$0	\$10,000	\$10,000	0%
Total Expense Objects:	\$3,352,889	\$4,044,580	\$5,456,036	\$6,388,595	17.1%



CAPITAL IMPROVEMENTS



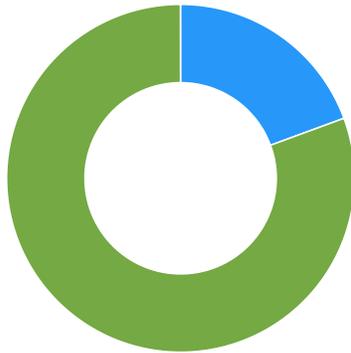
Capital Improvements: One-year Plan

Total Capital Requested

\$6,628,931

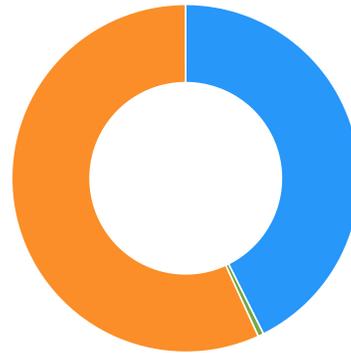
18 Capital Improvement Projects

Total Funding Requested by Department



● Community Services (19%)	\$1,285,700.00
● Public Works (81%)	\$5,343,231.00
TOTAL	\$6,628,931.00

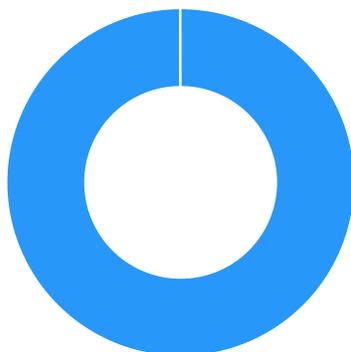
Total Funding Requested by Source



● Capital Project Fund (600) (43%)	\$2,825,852.00
● Other (1%)	\$35,000.00
● Special Revenue (400) (57%)	\$3,768,079.00
TOTAL	\$6,628,931.00

The total cost to the Capital Project's fund balance will be \$5.1M with the remainder provided by other Town Funds or external federal and state grants.

Capital Costs Breakdown



● Capital Costs (100%)	\$6,628,931.00
● Operational Costs (0%)	\$4,500.00
TOTAL	\$6,633,431.00

Cost Savings & Revenue Breakdown

There's no data for building chart

Community Services Requests

Itemized Requests for 2024

Centennial Pavilion **\$250,000**

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...

Desert Vista Park - Multi Year Improvements **\$235,700**

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...

Fountain Park **\$100,000**

Panorama Hillside Erosion Control - P3055 The hillside along Panorama is very steep and hasn't had irrigation since the sidewalk was installed. There are medium to large rocks placed on the hill to prevent mud from covering the sidewalk...

Golden Eagle Park - Field Lights **\$700,000**

Ballfield light upgrades- YEAR 2 (Year one was approved as part of the FY23 budget and second year signed contract approval was made so parts could be manufactured and installed in July) The four ballfields within Golden Eagle Park currently use...

Total: \$1,285,700



Public Works Requests

Itemized Requests for 2024

Bridge Repair

\$75,000

This project will repair deficiencies to existing Town-maintained bridges. The Arizona Department of Transportation (ADOT) Bridge Group conducts bridge inspections every four (4) years on twenty-three (23) Town bridges. In 2022, three...

Community Center Renovations Phase II

\$200,000

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

Deuce Court Drainage Improvements

\$20,000

This project will construct new drainage improvements to assist the surface drainage conditions in a cul-de-sac located in Deuce Court. Due to unknown reasons, the existing stormwater infrastructure constructed in Deuce Ct. was not...

Fountain Hills Boulevard & Palisades Boulevard Intersection Improvements

\$90,000

In FY21, an evaluation of the intersection geometry and level of service was performed. Based on the findings of that assessment, this project will consist of the optimization of signal timing for the traffic signal and replacing the curb ramps...

Grande Rosita Drainage Channel

\$62,500

This project will construct new drainage improvements to improve an unlined ditch between Grande Boulevard and Rosita Drive to address past and future flooding concerns as well as frequent maintenance issues. Improvements will include the resizing...

Palisades & La Montana Intersection Improvements

\$150,000

This 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 be determined...

Palisades Boulevard & Eagle Ridge/Palomino Drive Traffic Signal

\$34,910

This project will design a traffic signal at the intersection of Palisades Blvd and Eagle Ridge Drive/Palomino Blvd. Design will be completed in FY24.

Panorama Drive Spring Pump Electrical Upgrade

\$100,000

This project will design and construct electrical upgrades to the pump located on Panorama Drive, which will allow for the pump to operate at a higher pumping capacity.

Public Restroom Facility on the Avenue of the Fountains

\$35,000

This project will involve the planning, siting and design for a public restroom facility on the Avenue of the Fountains. There exists Town-owned land on the south side of the Avenue, immediately west of Georgie's that might serve...

Replacement of Chiller #3 Compressors

\$110,000

Chiller # 3's two compressors are original equipment installed in 2000. Chiller #2 is also original but has had both compressors replaced in recent years. Chiller #1 was added several years later. Chillers are responsible for providing...

Shea Boulevard Widening - Palisades Boulevard to Technology Drive

\$565,000

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



Sidewalk Gap infill, Palisades & Saguaro**\$3,510,821**

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

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

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

Town Hall Fire Alarm Panel and Device Upgrade**\$90,000**

This project will upgrade the fire alarm panel and associated components in the Town Hall building.

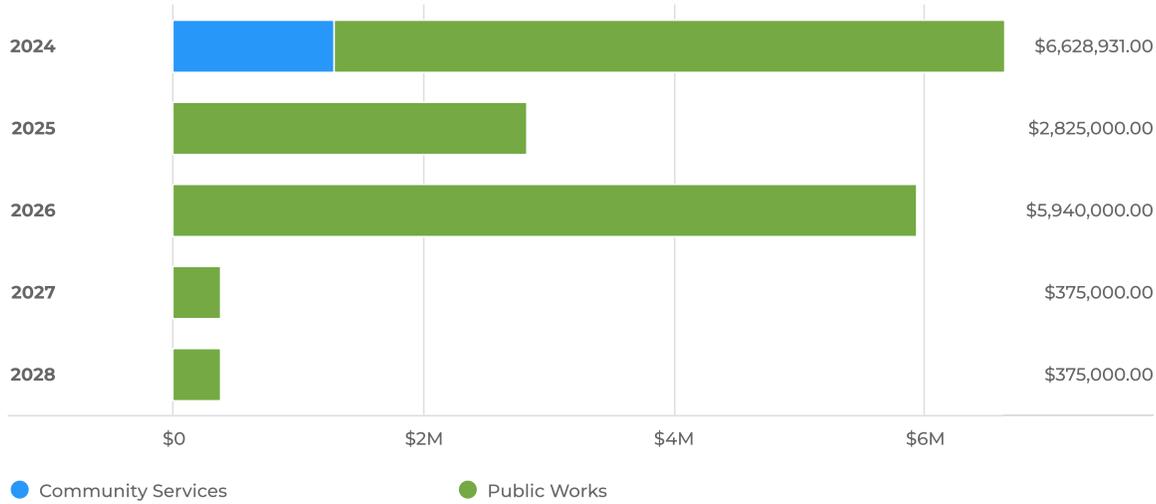
Total: \$5,343,231

Capital Improvements: Multi-year Plan

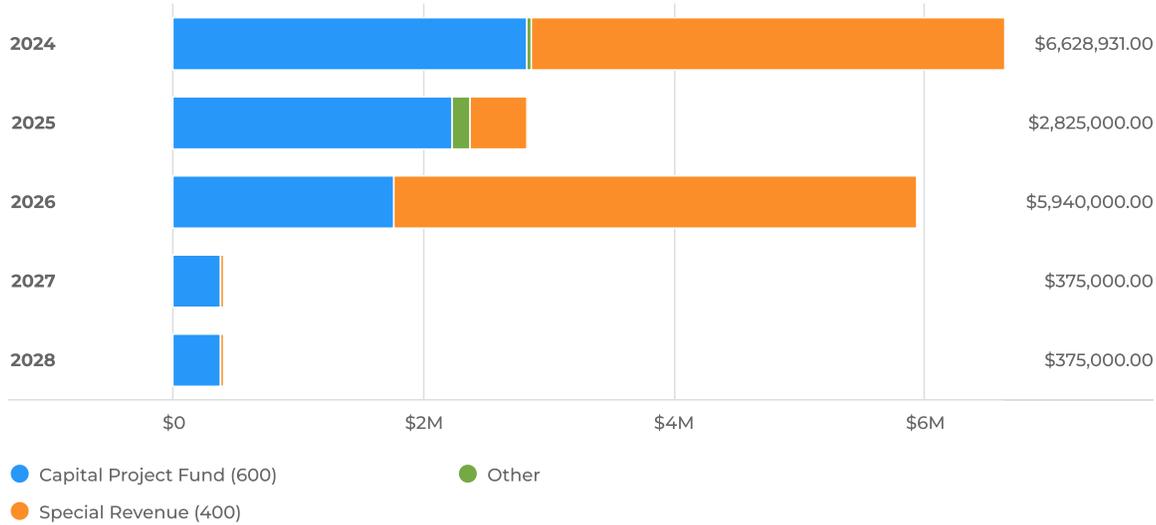
Total Capital Requested \$16,143,931

22 Capital Improvement Projects

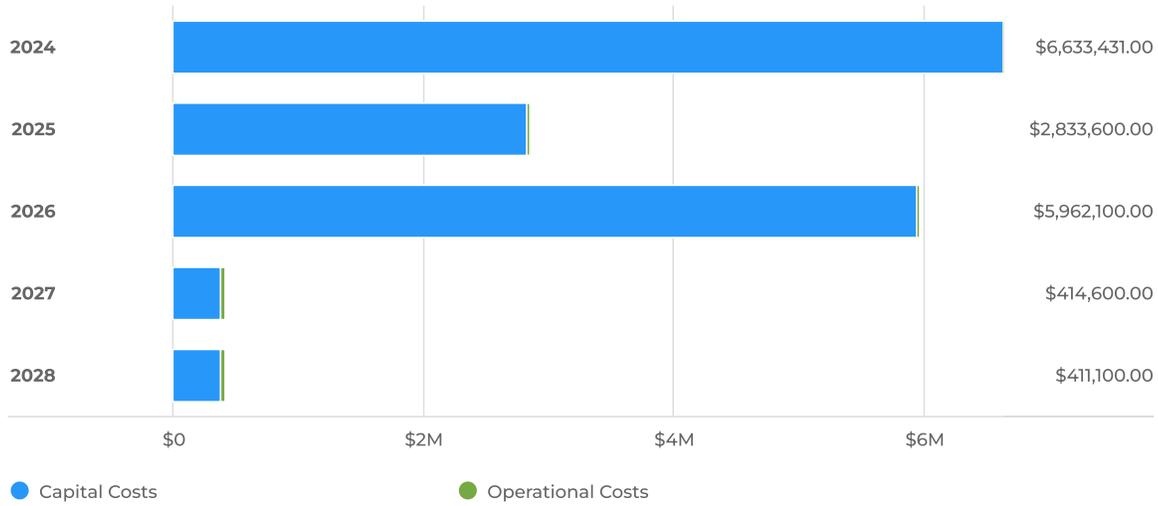
Total Funding Requested by Department



Total Funding Requested by Source



Capital Costs Breakdown



Cost Savings & Revenues

There's no data for building chart

Public Works Requests

Itemized Requests for 2024-2029

Bridge Repair

\$375,000

This project will repair deficiencies to existing Town-maintained bridges. The Arizona Department of Transportation (ADOT) Bridge Group conducts bridge inspections every four (4) years on twenty-three (23) Town bridges. In 2022, three...

Community Center Renovations Phase II

\$200,000

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

Del Cambre Avenue Culvert Crossing at Ashbrook Wash

\$1,050,000

The proposed project will design and construct drainage improvements on Del Cambre Avenue where it crosses the Ashbrook Wash. This is currently a low-flow crossing that is subject to flooding and sediment deposition from the adjacent Wash...

Deuce Court Drainage Improvements

\$20,000

This project will construct new drainage improvements to assist the surface drainage conditions in a cul-de-sac located in Deuce Court. Due to unknown reasons, the existing stormwater infrastructure constructed in Deuce Ct. was not...

El Pueblo Boulevard Culvert Crossing at Ashbrook Wash

\$1,315,000

The proposed project will design and construct drainage improvements on El Pueblo Boulevard where it crosses the Ashbrook Wash. This is currently a low-flow crossing that is subject to flooding and sediment deposition from the adjacent Wash...

Fountain Hills Boulevard & Palisades Boulevard Intersection Improvements

\$290,000

In FY21, an evaluation of the intersection geometry and level of service was performed. Based on the findings of that assessment, this project will consist of the optimization of signal timing for the traffic signal and replacing the curb ramps...

Fountain Hills Boulevard/Legend Wash Crossing Drainage Improvements

\$1,300,000

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

Grande Rosita Drainage Channel

\$62,500

This project will construct new drainage improvements to improve an unlined ditch between Grande Boulevard and Rosita Drive to address past and future flooding concerns as well as frequent maintenance issues. Improvements will include the resizing...

McDowell Mountain Road Culvert Crossing at Escalante Wash

\$2,500,000

The proposed project will design and construct drainage improvements on McDowell Mountain Road where it crosses the Escalante Wash. This is currently a low-flow crossing that is subject to flooding and sediment deposition from the adjacent...

Palisades & La Montana Intersection Improvements

\$1,650,000

This 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 be determined...

Palisades Boulevard & Eagle Ridge/Palomino Drive Traffic Signal

\$34,910

This project will design a traffic signal at the intersection of Palisades Blvd and Eagle Ridge Drive/Palomino Blvd. Design will be completed in FY24.



Panorama Drive Spring Pump Electrical Upgrade **\$100,000**

This project will design and construct electrical upgrades to the pump located on Panorama Drive, which will allow for the pump to operate at a higher pumping capacity.

Public Restroom Facility on the Avenue of the Fountains **\$185,000**

This project will involve the planning, siting and design for a public restroom facility on the Avenue of the Fountains. There exists Town-owned land on the south side of the Avenue, immediately west of Georgie's that might serve...

Replacement of Chiller #3 Compressors **\$110,000**

Chiller # 3's two compressors are original equipment installed in 2000. Chiller #2 is also original but has had both compressors replaced in recent years. Chiller #1 was added several years later. Chillers are responsible for providing...

Shea Boulevard Widening - Palisades Boulevard to Technology Drive **\$565,000**

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

Sidewalk Gap infill, Palisades & Saguaro **\$3,510,821**

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

Sidewalk Infill and Design **\$1,500,000**

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

Town Hall Fire Alarm Panel and Device Upgrade **\$90,000**

This project will upgrade the fire alarm panel and associated components in the Town Hall building.

Total: \$14,858,231

Community Services Requests

Itemized Requests for 2024-2029

Centennial Pavilion **\$250,000**

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...

Desert Vista Park - Multi Year Improvements **\$235,700**

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...

Fountain Park **\$100,000**

Panorama Hillside Erosion Control - P3055 The hillside along Panorama is very steep and hasn't had irrigation since the sidewalk was installed. There are medium to large rocks placed on the hill to prevent mud from covering the sidewalk...

Golden Eagle Park - Field Lights **\$700,000**

Ballfield light upgrades- YEAR 2 (Year one was approved as part of the FY23 budget and second year signed contract approval was made so parts could be manufactured and installed in July) The four ballfields within Golden Eagle Park currently use...

Total: \$1,285,700



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>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>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>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.

Curently, the Town does not have any outstanding debt.

	<u>FY19-20</u>	<u>FY20-21</u>	<u>FY21-22</u>	<u>FY22-23</u>
6% Debt Limit				
Debt limit	\$ 33,951,090	\$ 35,683,229	\$ 37,823,715	\$ 40,238,671
Total applicable to limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Legal debt margin	<u>\$ 27,998,343</u>	<u>\$ 35,683,229</u>	<u>\$ 37,823,715</u>	<u>\$ 40,238,671</u>
Total net debt applicable to the limit as a percentage of debt limit				
	-	-	-	-
20% Debt Limit				
Debt limit	\$ 113,170,302	\$ 118,944,098	\$ 126,079,049	\$ 134,128,903
Total applicable to limit	<u>1,615,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Legal debt margin	<u>\$ 89,832,809</u>	<u>\$ 118,944,098</u>	<u>\$ 126,079,049</u>	<u>\$ 134,128,903</u>
Total net debt applicable to the limit as a percentage of debt limit				
	1%	-	-	-
Net Assessed Full Cash Value	\$ 565,851,508	\$ 594,720,491	\$ 630,395,243	\$ 670,644,516

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 2024.

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 2024.

SCHEDULES & RESOURCES



FY24 Schedule of Authorized Positions

Schedule of Authorized Positions

Position Title	FY 20-21 Authorized FTE	FY 21-22 Authorized FTE	FY 22-23 Authorized FTE	FY 23-24 Proposed FTE
<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	1.00	-	1.00
Court Operations Coordinator	-	1.00	1.00	1.00
Court Clerk	-	-	2.00	1.00
Authorized FTE	3.63	3.63	4.63	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 and Tourism Specialist	1.00	1.00	-	-
Management Analyst	-	-	1.00	1.00
Economic Development Director	1.00	1.00	1.00	1.00
Community Relations Manager	1.00	1.00	-	-
Community Relations Director	-	-	1.00	1.00
Chief Technology Administrator	-	1.00	1.00	1.00
Network & Information Technology Administrator	1.00	-	-	-
Information Technology Support Specialist	0.50	0.50	0.74	1.00
Finance Director	1.00	1.00	-	-
Chief Financial Officer	-	-	1.00	1.00
Senior Accountant	-	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00
Financial Services Technician	2.00	2.00	2.00	2.00
Procurement Administrator	-	1.00	1.00	1.00
Procurement Officer	1.00	-	-	-
Human Resources Analyst	-	-	-	1.00
Benefits and Payroll Specialist	-	-	0.50	0.50
Accounting Clerk	0.50	0.50	-	-
Customer Service Representative II	1.00	1.00	1.00	1.00
Authorized FTE	15.00	16.00	16.24	17.50
<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	1.00	1.00	1.00
Facilities Supervisor	1.00	1.00	1.00	1.00
Senior Facilities Maintenance Tech	1.00	1.00	1.00	1.00
Facilities Maintenance Tech	-	-	1.00	1.00
Custodian	1.30	0.50	0.50	0.50
Streets Superintendent	1.00	1.00	1.00	1.00
Senior Maintenance Technician	1.00	1.00	1.00	1.00
Street Maintenance Technician	3.00	3.00	3.00	3.00
Authorized FTE	12.43	12.00	13.00	13.00



Development Services

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

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

Community Services

Community Services Director	1.00	1.00	-	-
Deputy Town Manager/Community Services Dir.			1.00	1.00
Recreation Manager	1.00	1.00	1.00	1.00
Recreation Program Coordinator	2.00	2.00	1.00	1.00
Recreation Assistant	-	-	-	0.50
Senior Recreation Program Coordinator	-	-	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Parks Supervisor	-	-	-	1.00
Parks Superintendent	1.00	1.00	1.00	1.00
Park Operations Lead	4.00	4.00	4.00	3.00
Lead Park Attendant	0.49	1.00	1.00	1.00
Park Attendant	1.96	1.96	1.96	1.96
Groundskeeper II	1.00	2.00	2.00	2.00
Customer Service Representative II	1.13	1.63	1.63	1.63
Community Center Manager	1.00	1.00	1.00	1.00
Operations Coordinator - Community Center	1.00	1.00	1.00	1.00
Operations Support Worker	0.37	0.37	0.37	0.37
Lead Operations Support Worker	1.28	1.28	1.28	1.64
Senior Services Supervisor	1.00	1.00	-	-
Community Center Program Coordinator	-	-	1.00	1.00
Senior Services Activities Coordinator	1.78	1.78	-	-
Community Center Assistant	-	-	2.28	2.28
Volunteer Supervisor				1.00
Volunteer Coordinator	1.00	1.00	1.00	-

Authorized FTE **22.01** **24.02** **24.52** **25.38**

Fire Department

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

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

Total Authorized FTE **62.07** **64.65** **68.39** **104.51**



FY24 Pay Plan

FY 23-24 PAY PLAN - Non-Public Safety Positions (July 2023)

Exempt Positions

<u>Position Title</u>	<u>Minimum</u>	<u>Maximum</u>
Deputy Town Manager/Community Services Director	\$ 139,727	\$ 199,810
Deputy Town Manager/Administrative Services Director	139,727	199,810
Chief Financial Officer	139,727	199,810
Public Works Director	130,589	186,742
Development Services Director	130,589	186,742
Town Clerk	122,046	174,526
Community Services Director	122,046	174,526
Economic Development Director	122,046	174,526
Chief Technology Administrator	116,111	166,039
Town Engineer	114,450	163,664
Community Relations Director	114,450	163,664
Assistant Town Engineer	97,288	139,122
Court Administrator	95,577	136,675
Chief Building Official/Plans Examiner	84,548	120,904
Recreation Manager	83,521	119,435
Parks Superintendent	83,521	119,435
Community Center Manager	83,521	119,435
Senior Accountant	83,521	119,435
Procurement Administrator	83,521	119,435
Streets Superintendent	82,774	118,367
Senior Planner	82,435	117,882
Human Resources Analyst	73,000	104,390
Facilities Supervisor	72,113	103,122
Volunteer Supervisor	72,113	103,122
Parks Supervisor	72,113	103,122
Senior Recreation Program Coordinator	72,113	103,122
Executive Assistant to Town Manager/Council	69,350	99,171
Management Analyst	69,173	98,917
Accountant	64,014	91,540
Court Operations Coordinator	64,014	91,540
Community Center Program Coordinator	64,014	91,540
Operations Coordinator - Community Center	64,014	91,540
Recreation Program Coordinator	64,014	91,540
Senior Code Enforcement Officer	64,014	91,540

Non-Exempt Positions

<u>Position Title</u>	<u>Minimum</u>	<u>Maximum</u>
Senior Building Inspector	\$ 34.25	\$ 48.98
Information Technology Support Specialist	33.48	47.88
GIS Technician/CAD Operator	32.68	46.73
Civil Engineer Inspector	29.97	42.86
Benefits and Payroll Specialist	28.12	40.21
Executive Assistant	26.63	38.08
Code Enforcement Officer	26.63	38.08
Senior Maintenance Technician	25.98	37.15
Senior Facilities Maintenance Technician	25.98	37.15
Park Operations Lead	25.98	37.15
Facilities Maintenance Technician	24.03	34.36
Building Permit Technician	23.40	33.46
Senior Court Clerk	22.80	32.60
Street Maintenance Technician	22.80	32.60
Administrative Assistant	22.80	32.60
Court Clerk	21.79	31.16
Financial Services Technician	21.79	31.16
Groundskeeper II	21.79	31.16
Customer Service Representative II	21.10	30.17
Community Center Assistant	20.63	29.50
Lead Park Attendant	20.63	29.50
Lead Operations Support Worker	20.63	29.50
Customer Service Representative I	18.80	26.88
Recreation Assistant	18.36	26.25
Operations Support Worker	18.36	26.25
Park Attendant	18.36	26.25
Custodian	16.97	24.27

FY24 Fire Department Pay Plan

FY 23-24 FIRE DEPARTMENT PAY PLAN (July 2023)

Salaried / Exempt Positions

Position Title	Minimum	Maximum
Fire Chief	\$ 139,727	\$ 186,738
Fire Assistant Chief / Fire Marshal	122,046	174,526

Hourly / Non-Exempt Positions

Position Title	Minimum	Maximum	Annualized Minimum	Annualized Maximum	Work Schedule	Designated FLSA Work Period	Average Hours Scheduled Per Year	Average Overtime Hours Scheduled Per Year	Average Scheduled Straight Time Hours Scheduled Per Year
Fire Training Captain	45.06	64.44	93,725	134,026	Five 8 hour days / week	7 days = 40 hours	2,080	0	2,080
Fire Battalion Chief	38.38	54.88	116,426	166,489	48 hours worked / 96 hours off	14 days = 106 hours	2,912	243	2,669
Fire Captain	30.90	44.19	93,735	134,041	48 hours worked / 96 hours off	14 days = 106 hours	2,912	243	2,669
Fire Lieutenant	29.44	42.10	89,306	127,708	48 hours worked / 96 hours off	14 days = 106 hours	2,912	243	2,669
Fire Engineer	27.98	40.01	84,877	121,375	48 hours worked / 96 hours off	14 days = 106 hours	2,912	243	2,669
Firefighter	19.84	28.37	60,185	86,064	48 hours worked / 96 hours off	14 days = 106 hours	2,912	243	2,669

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



FY24 Fee Schedule

TOWN OF FOUNTAIN HILLS		
COMPREHENSIVE FEE SCHEDULE		
FISCAL YEAR 2023-2024		

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

Community Services

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

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



Weekday Rates: Monday thru Thursday		
Classrooms - Minimum 2 hours	\$25.00	per hour
Ballroom - Per Ballroom; Minimum 4 hours	\$50.00	per hour
Lobby - Minimum 4 hours	\$50.00	per hour
Weekend Rates: Friday & Saturday (no rentals on Sunday)		
Ballroom - Per Ballroom; Minimum 4 hours	\$75.00	per hour
Lobby - Minimum 4 hours	\$75.00	per hour
Ballroom Damage Deposit	\$50.00	per Ballroom
Community Center Rentals - Non-Resident/Commercial:		
Weekday Rates: Monday thru Thursday		
Classrooms - Minimum 2 hours	\$50.00	per hour
Ballroom - Per Ballroom; Minimum 4 hours	\$100.00	per hour
Lobby - Minimum 4 hours	\$100.00	per hour
Weekend Rates: Friday & Saturday (no rentals on Sunday)		
Ballroom - Per Ballroom; Minimum 4 hours	\$150.00	per hour
Lobby - Minimum 4 hours	\$150.00	per hour
Ballroom Damage Deposit	\$50.00	per Ballroom
Community Center Extra Service Fees:		
Video Projector	\$55.00 plus \$300.00 deposit	per rental
Flat Screen TV	\$55.00 plus \$500.00 deposit	per rental
Small Screen	\$55.00 plus \$250.00 deposit	per rental
Large Screen (8' x 10')	\$55.00 plus \$600.00 deposit	per rental
Ping Pong Table	\$55.00 plus \$500.00 deposit	per rental
Sound Reinforcement		
Wireless Microphones	\$25.00	per rental
Speaker Table (Includes Mixing Board)	\$25.00	per rental
Conference Phone	\$55.00 plus \$100.00 deposit	per rental
Portable Sound System (Includes Mixing Board and/or Portable Speaker)	\$85.00 plus \$500.00 deposit	per rental
Electricity (per booth)	n/a	
Portable White Board	\$5.00	per rental
Walker Display Board	\$5.00	per rental
Items for Sale	\$5.00	per rental
Miscellaneous	n/a	
Dance Floor - per 3' x 3' parquet square (15' x 15')	\$225.00	per rental
Dance Floor - per 3' x 3' parquet square (18' x 18')	\$280.00	per rental
Dance Floor - per 3' x 3' parquet square (21' x 21')	\$325.00	per rental
Staging 6' x 8" section (1 piece)	\$25.00	per rental
Coffee Service	\$20.00	per request
Portable Bar	\$50.00 plus \$250.00 deposit	per request
Labor Charges	\$55.00	per hour per staff
MCSO Charges - Minimum 4 hours	Actual Cost	pre-paid/no refunds
Piano Tuning	Actual Cost	pre-paid/no refunds
Drop-In Fee for Presentations/Classes	\$5.00	per presentation/class
Senior Services Annual Membership Fees:		
Resident	\$30.00	per year
Non - Resident	\$45.00	per year



Special Event Fees

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

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



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

Development Services

Planning Fees

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



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

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

Building Fees

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



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

Development Fees (Adopted by Resolution 2020-03)

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

Development Services - Miscellaneous

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



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

Fire Fees

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

Finance

Services:		
Notarization	\$2.00	per request
Affix Town Seal	\$5.00	per request
Returned Check Fee	\$50.00	per check
Convenience Fee - credit card payment	\$4.00	per transaction
Art Commission	\$35.00	per transaction
Copies		
Photocopies 8 1/2 x 11	\$0.65	per page
Photocopies 8 1/2 x 14	\$0.70	per page
Photocopies 11 x 17	\$0.75	per page
Reports:		
License Report (Non - Commercial Use)	\$30.00	CD or hard copy



License Report (Commercial Use)	\$30.00	CD or hard copy
Business License Fees:		
New Business License	\$50.00	per application and first year fee - non-refundable
Annual renewal fee for business within the Town limits	\$35.00	per renewal
Annual renewal fee for business without a fixed place of business within the Town limits	\$50.00	per renewal
Late fee for renewal of business license fee	25% of renewal fee	per renewal
Penalty for operating a business without a license	\$150.00	per incident
Peddlers, solicitors and mobile merchants	\$250.00	calendar quarter or fraction thereof - non-refundable
Peddler investigation fee (per person)	\$55.00	per person
Promoters of entertainments, circuses, bazaars, etc., who receive a percentage of receipts or other consideration for their services. Each such promoter shall also obtain liability insurance of a minimum of \$1 million naming the Town as insured.	\$150.00	per week
Handbill Distributor	\$50.00	per day
Amusement Company, such as ferris wheel, merry-go-round, etc., not part of a circus. Tent Show. Wrestling Exhibition. Road Show, Carnival or Circus.	\$150.00	per day
Practice of palmistry, phrenology, astrology, fortune telling, mind reading, clairvoyancy, magic or any healing practices not licensed by the State of Arizona, or any similar calling without a fixed place of business	\$50.00	per day
Duplicate Business License	\$15.00	per request
Verification of License Letter	\$15.00	per request
False Alarm Service Charges:		
First and Second	\$0.00	each
Third	\$100.00	each
Fourth	\$150.00	each
Fifth and Sixth	\$175.00	each
Seventh or more	\$275.00	each
Wireless Communications:		
	Per State Statute	
Wireless Tower Lease	\$4.75	per square foot
Lease Agreement Application Fee, each location	\$285.00	per location - non-refundable
Amendments to Cell Tower Lease Agreements	\$285.00	per location - non-refundable
Small Cell Wireless Facilities: (all fees are non-refundable)		
ROW Use Fee	\$50.00	year x number of small wireless facilities (SWF)
Authority utility pole attachment	\$50.00	year per utility pole attachment
Small Wireless Facilities (SWF) collocation	\$100.00	per SWF up to five
Small Wireless Facilities (SWF) collocation	\$50.00	for SWF over five
Batched applications for up to 25 SWF's	\$100.00	per SWF up to five
Batched applications for up to 25 SWF's	\$50.00	per SWF 6 - 20 sites
Applications for new, replacement or modified utility poles NOT subject to zoning review	\$750.00	per application



Applications for new, replacement or modified utility poles and collocation of wireless facilities subject to zoning review	\$1,000.00	per application
Alcohol License Application:		
Person Transfer Fee	\$200.00	per request
Location Transfer Fee	\$200.00	per request
Probate/Will Assignment/Divorce Decree	\$200.00	per request
Extension of Premise	\$200.00	per request
Sampling Permit	\$200.00	per request
Acquisition of Control/Restructure/Agent Change	\$200.00	per request
Initial/Interim Application Fee		
01 - In State Producer	\$600.00	per request
02 - Out of State Producer	\$600.00	per request
03 - Domestic Microbrewery	\$600.00	per request
04 - In State Wholesaler	\$600.00	per request
05 - Government	\$600.00	per request
06 - Bar, All Spirituous Liquors	\$600.00	per request
07 - Beer & Wine Bar	\$600.00	per request
08 - Conveyance	\$600.00	per request
09 - Liquor Store	\$600.00	per request
10 - Beer & Wine Store	\$600.00	per request
11 - Hotel/Motel	\$600.00	per request
12 - Restaurant	\$600.00	per request
13 - Domestic Farm Winery	\$600.00	per request
14 - Private Club	\$600.00	per request
Alcohol Permit Renewal	\$200.00	per year
Environmental Fees:		
per residential solid waste account	\$0.00	per month
per multifamily solid waste account (with a range for number of units)	\$0.00	per month
commercial solid waste accounts (license fee and/or cost per commercial account)	\$0.00	per month
Late fee for paying the environmental fee	\$0.00	
Short-Term/Vactation Rentals		
Annual Registration Fee	\$250.00	per year

Public Works		
Excavations/In-Lieu Fees:		
Base fee (per excavation)	\$250.00	Base fee
Trench cut fees:		
Newly paved or overlaid 0 - 1 yrs.	\$55.00	per linear foot
Newly paved or overlaid 1 - 2 yrs.	\$45.00	per linear foot
Newly paved or overlaid 2 - 3 yrs.	\$35.00	per linear foot
Newly paved or overlaid 3 - 4 yrs.	\$25.00	per linear foot
Newly paved or overlaid 4 - 5 yrs.	\$15.00	per linear foot
Newly paved or overlaid 5 - 6 yrs.	\$10.00	per linear foot
Slurry or chip sealed 0 - 2 years	\$4.00	per linear foot
Pavement replacement greater than 300 feet in length	\$2.50	per square yard
Utility Pit fees:		
Newly paved or overlaid 0 - 1 yrs.	\$5.50	per square foot
Newly paved or overlaid 1 - 2 yrs.	\$4.50	per square foot
Newly paved or overlaid 2 - 3 yrs.	\$3.50	per square foot
Newly paved or overlaid 3 - 4 yrs.	\$2.50	per square foot
Newly paved or overlaid 4 - 5 yrs.	\$1.50	per square foot
Newly paved or overlaid 5 - 6 yrs.	\$1.00	per square foot



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



Investigation Fee for Work Done Without Permit	\$400.00 or the permit fee, whichever is greater, but not to exceed \$2,500.00 for every day or a portion of a day from the time unpermitted work began until a permit is obtained	per incident
Land Disturbance Fee	\$10.00 per square foot plus revegetation	per square foot
Oversize/Overweight Vehicle Permit	\$250.00	per permit
Haul Route Permit (greater than or equal to 500 cubic yards)	\$160.00	per permit
Failure to barricade or improper barricading	\$1,00.00 to \$5,000.00	per incident
Permit Extension	\$50.00	per request
Penalty for work w/o permit	50% of Permit Fee	per incident
Minimum Plan Review	\$115.00	per hour
Traffic Study - Cost to recover staff time and materials	\$150.00 base fee plus \$50.00 per additional location request	per request
<i>Public Works - Miscellaneous</i>		
Adopt a Street:		
Fee, per sign	\$60.00	per request
Honorary Street Naming:		
Application Fee and Sign	\$300.00	per application
Electric Vehicle Charging		
Charging Station Fee - 2 hour maximum	\$2.00	per hour

Final Budget Resolution

RESOLUTION 2023-15

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, 2023 AND ENDING JUNE 30, 2024

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 2, 2023, 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 2, 2023, 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 6, 2023, 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:

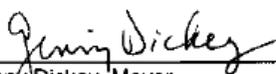
SECTION 1. The recitals above are hereby incorporated as if fully set forth herein.

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, 2023 and ending June 30, 2024.

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 6, 2023.

FOR THE TOWN OF FOUNTAIN HILLS:



Ginny Dickey, Mayor

ATTESTED TO:



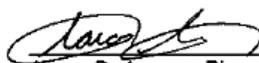
Linda Mendenhall, Town Clerk

REVIEWED BY:



Rachael Goodwin, Interim Town Manager

APPROVED AS TO FORM:



Aaron D. Arnson, Pierce Coleman PLLC
Town Attorney



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	MCFCFD -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



COMMUNITY SERVICES REQUESTS



This requests information is generated from , Adopted Version.

Centennial Pavilion

Overview

Request Owner	Kevin Snipes, Parks Supervisor
Est. Start Date	06/30/2023
Est. Completion Date	06/29/2024
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 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 \$200,000 for the shade structure and 50,000 for Pavilion renovation for a total of 250,000.

Images



RENDERING - OVERHEAD



RENDERING - 3/4 VIEW



RENDERING - SIDE



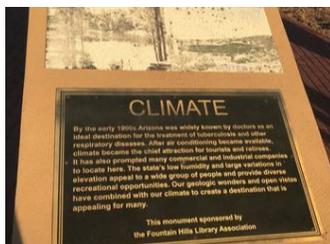
RENDERING - UNDERNEATH



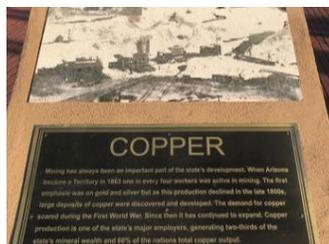
SUGGESTED SHADE COLORS



SHADE EXAMPLE - MARYVALE HS



5C SIGNS



5C SIGNS



Tree Issues



Tree Issues



Tree Issues



Tree Issues

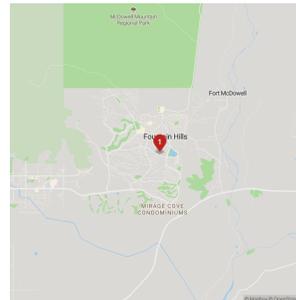


Tree Issues

Details

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

Location



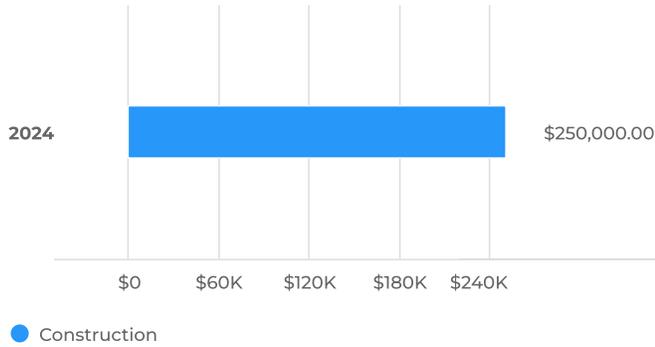
Supplemental Attachments

 [shade quote\(/resource/cleargov-prod/projects/documents/85b90b4b52fd326a2fb9.docx\)](/resource/cleargov-prod/projects/documents/85b90b4b52fd326a2fb9.docx)

Capital Cost

FY2024 Budget **\$250,000** Total Budget (all years) **\$250K** Project Total **\$250K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



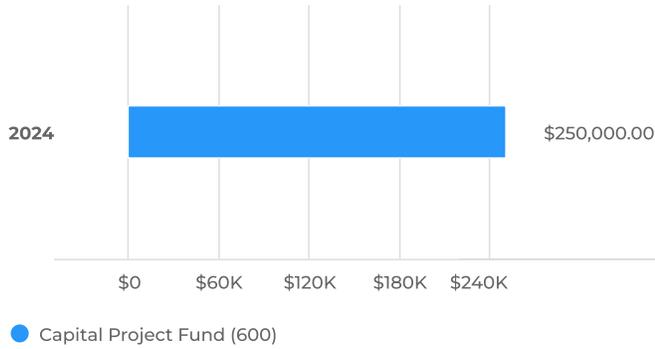
Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction	\$250,000	\$250,000
Total	\$250,000	\$250,000

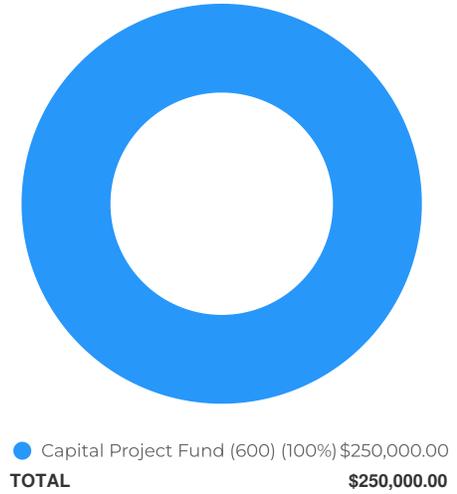
Funding Sources

FY2024 Budget **\$250,000** Total Budget (all years) **\$250K** Project Total **\$250K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Capital Project Fund (600)	\$250,000	\$250,000
Total	\$250,000	\$250,000

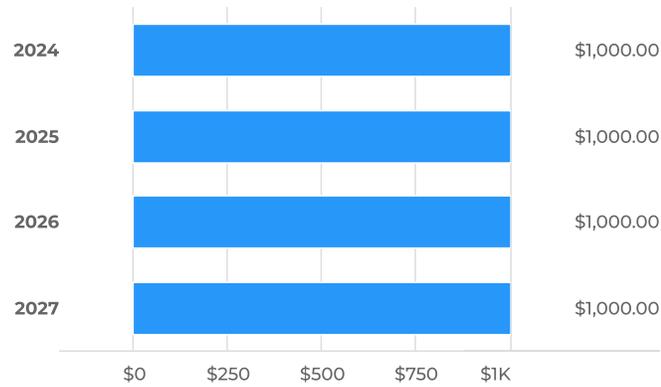
Operational Costs

FY2024 Budget
\$1,000

Total Budget (all years)
\$4K

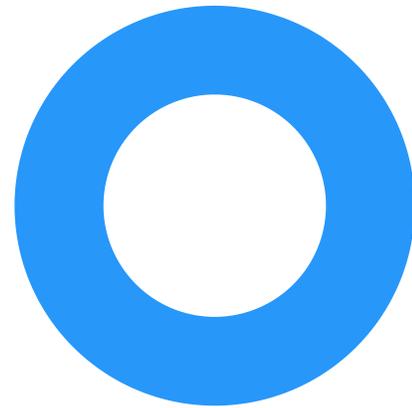
Project Total
\$4K

Operational Costs by Year (Adopted)



● Other Impact

Operational Costs for Budgeted Years (Adopted)



● Other Impact (100%) \$4,000.00
TOTAL \$4,000.00

Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026	FY2027	Total
Other Impact	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000
Total	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000

This requests information is generated from , Adopted Version.

Desert Vista Park - Multi Year Improvements

Overview

Request Owner	Kevin Snipes, Parks Supervisor
Est. Start Date	07/03/2023
Est. Completion Date	06/29/2024
Department	Community Services
Type	Capital Improvement
Project Number	P3036

Description

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.

This is the second year of the multiyear improvement plan for Desert Vista Park.. Staff began the multi-year improvement to the park last year by renovating and expanding the skate/bike park area and installing a Ramada near the playground. This year staff will be lighting the new section of the walking loop on the east end and adding a cross training fitness area to the eastern portion of the park. Staff is requesting the second half of the \$400,000 funding for this 2 year project for a total of \$200,000 in 2024.

Images



Details

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

Location



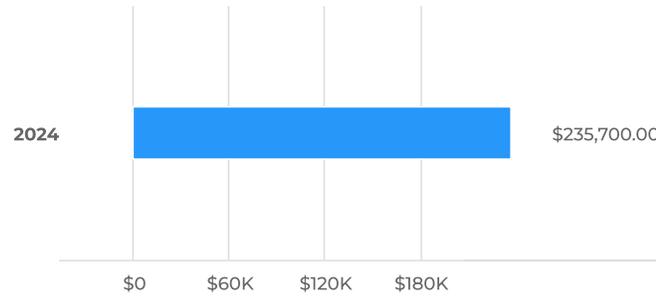
Benefit to Community

This will be the town's first outdoor fitness park and will provide residents with the ability to cross train in the parks for free while enjoying the beauty of the surrounding area. This will also activate an area of the park that has been under utilized.

Capital Cost

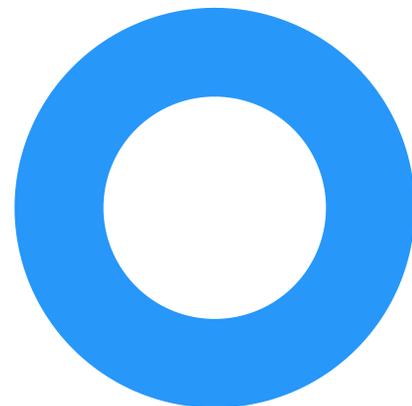
FY2024 Budget: **\$235,700**
 Total Budget (all years): **\$235.7K**
 Project Total: **\$235.7K**

Capital Cost by Year (Adopted)



● Construction

Capital Cost for Budgeted Years (Adopted)



● Construction (100%) \$235,700.00
TOTAL \$235,700.00

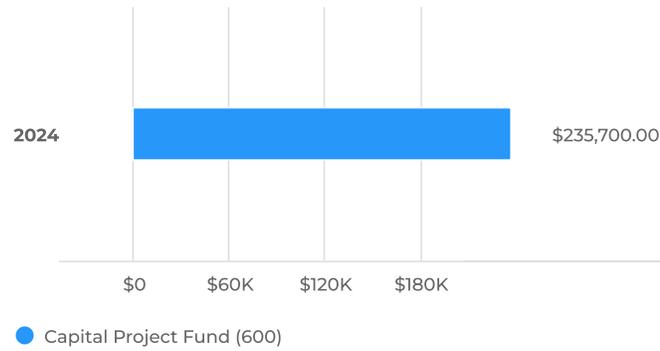
Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction	\$235,700	\$235,700
Total	\$235,700	\$235,700

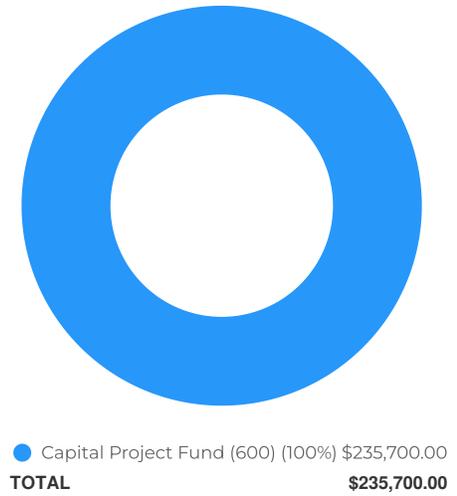
Funding Sources

FY2024 Budget **\$235,700** Total Budget (all years) **\$235.7K** Project Total **\$235.7K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Capital Project Fund (600)	\$235,700	\$235,700
Total	\$235,700	\$235,700

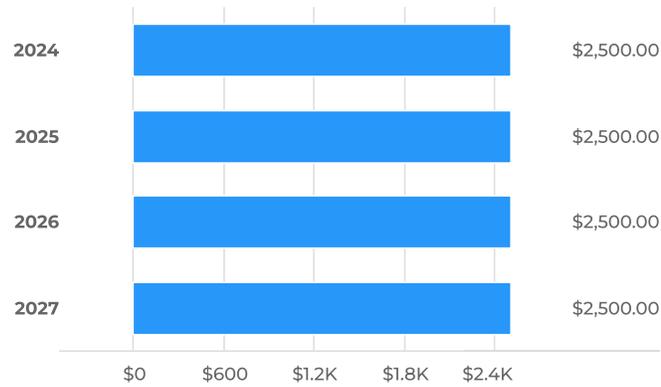
Operational Costs

FY2024 Budget
\$2,500

Total Budget (all years)
\$10K

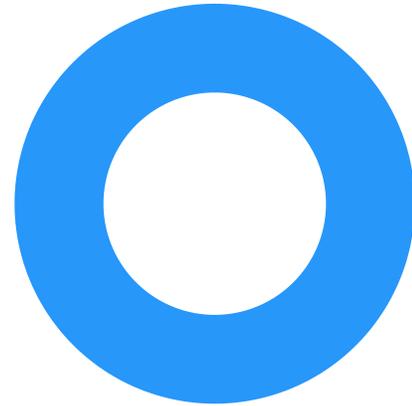
Project Total
\$10K

Operational Costs by Year (Adopted)



● Other Impact

Operational Costs for Budgeted Years (Adopted)



● Other Impact (100%)

\$10,000.00

TOTAL

\$10,000.00

Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026	FY2027	Total
Other Impact	\$2,500	\$2,500	\$2,500	\$2,500	\$10,000
Total	\$2,500	\$2,500	\$2,500	\$2,500	\$10,000

This requests information is generated from , Adopted Version.

Fountain Park

Overview

Request Owner	Kevin Snipes, Parks Supervisor
Est. Start Date	07/01/2023
Est. Completion Date	06/29/2024
Department	Community Services
Type	Capital Improvement
Project Number	P3056/P3055

Description

Panorama Hillside Erosion Control - P3055

The hillside along Panorama is very steep and hasn't had irrigation since the sidewalk was installed. There are medium to large rocks placed on the hill to prevent mud from covering the sidewalk when it rains. However, this is not a permanent solution. Staff recommends \$100,000.00 for regrading the slope and making this area a landscaping hillside protection area to help slow the erosion and improve the ascetics of the area and possible redesigning the sidewalk pathway.

Splash Pad Picnic Area - P3056

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

Images

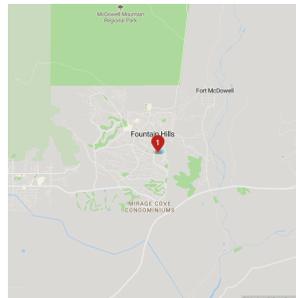




Details

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

Location



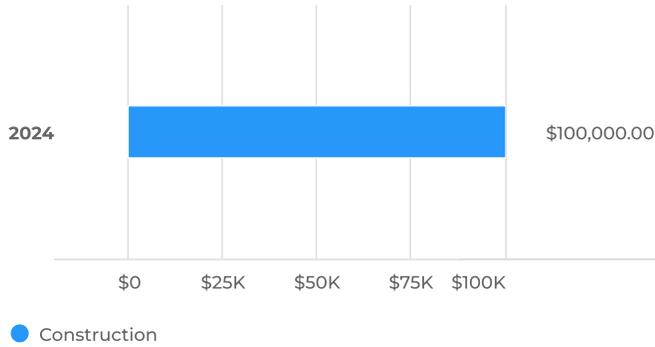
Capital Cost

FY2024 Budget
\$100,000

Total Budget (all years)
\$100K

Project Total
\$100K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown		
Capital Cost	FY2024	Total
Construction	\$100,000	\$100,000
Total	\$100,000	\$100,000

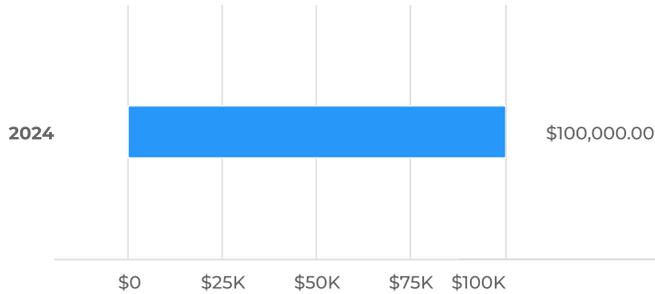
Funding Sources

FY2024 Budget
\$100,000

Total Budget (all years)
\$100K

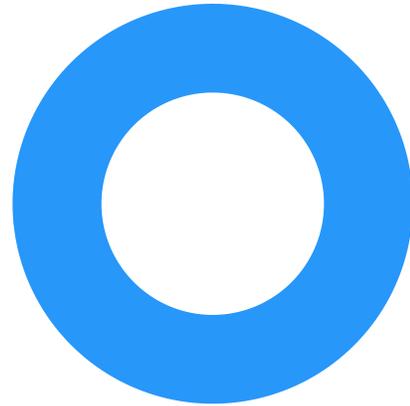
Project Total
\$100K

Funding Sources by Year (Adopted)



● Capital Project Fund (600)

Funding Sources for Budgeted Years (Adopted)



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

Funding Sources Breakdown

Funding Sources	FY2024	Total
Capital Project Fund (600)	\$100,000	\$100,000
Total	\$100,000	\$100,000

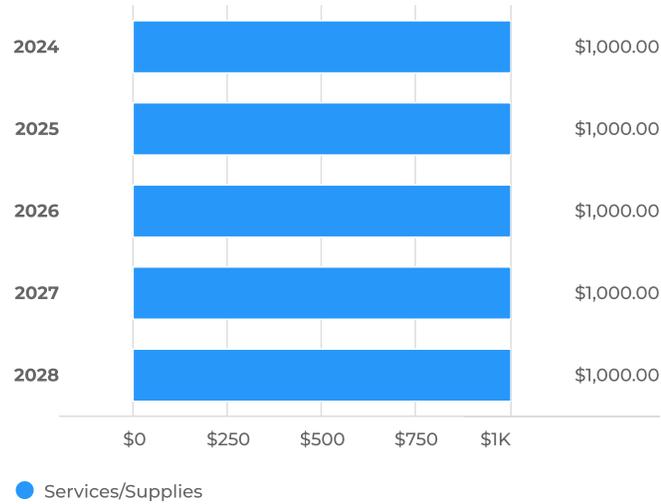
Operational Costs

FY2024 Budget
\$1,000

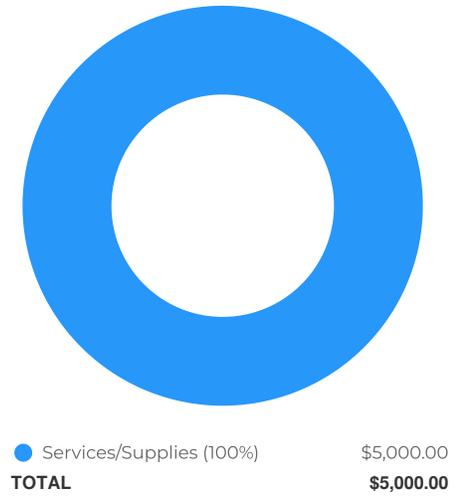
Total Budget (all years)
\$5K

Project Total
\$5K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026	FY2027	FY2028	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.

Golden Eagle Park - Field Lights

Overview

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

Description

Ballfield light upgrades- YEAR 2

(Year one was approved as part of the FY23 budget and second year signed contract approval was made so parts could be manufactured and installed in July)

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

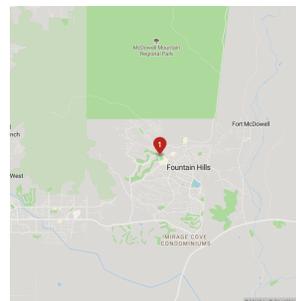


GEP Field 1 Image

Details

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)

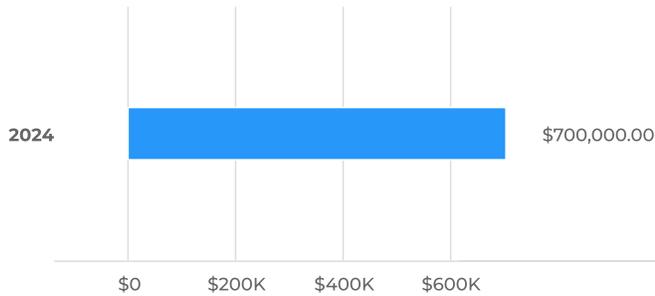
Quote to replace fixtures on poles only. This does not include the rewiring.

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

Capital Cost

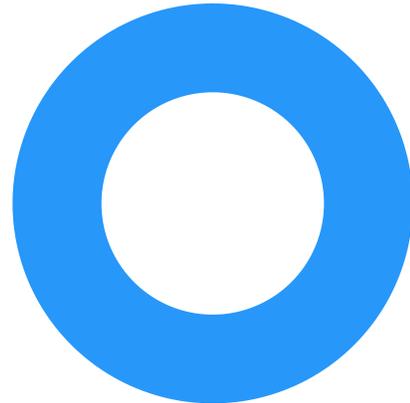
Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$700,000	\$700,000	\$700K	\$1.4M

Capital Cost by Year (Adopted)



● Construction

Capital Cost for Budgeted Years (Adopted)



● Construction (100%)

\$700,000.00

TOTAL

\$700,000.00

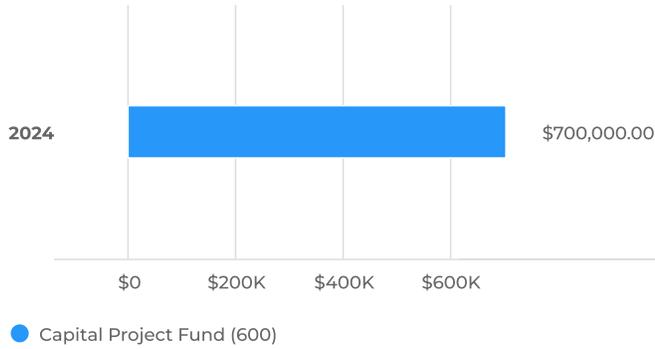
Capital Cost Breakdown

Capital Cost	To Date	FY2024	Total
Construction	\$700,000	\$700,000	\$1,400,000
Total	\$700,000	\$700,000	\$1,400,000

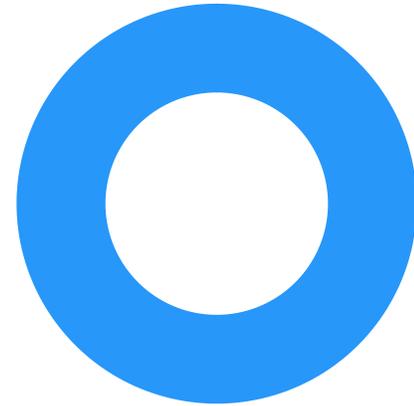
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$700,000	\$700,000	\$700K	\$1.4M

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



● Capital Project Fund (600) (100%) \$700,000.00
TOTAL \$700,000.00

Funding Sources Breakdown

Funding Sources	To Date	FY2024	Total
Capital Project Fund (600)	\$700,000	\$700,000	\$1,400,000
Total	\$700,000	\$700,000	\$1,400,000

PUBLIC WORKS REQUESTS



This requests information is generated from , Adopted Version.

Bridge Repair

Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2028
Department	Public Works
Type	Capital Improvement
Project Number	S6075

Description

This project will repair deficiencies to existing Town-maintained bridges. The Arizona Department of Transportation (ADOT) Bridge Group conducts bridge inspections every four (4) years on twenty-three (23) Town bridges. In 2022, three (3) of the bridges were noted to require maintenance:

- Structure #10129 -Zapata Wash – Sunridge Dr – Repair & Stabilize the headcut that is approaching the culvert
- Structure #10144 – Cholula Wash – Sunridge Dr – Repair erosion behind SE corner wingwall
- Structure #10137 – Bristol Wash – Golden Eagle Blvd – Patch spall with exposed rebar at inlet side of south barrel

Images



Zapata Wash and Sunridge Drive



Cholula Wash and Sunridge Drive



Bristol Wash and Golden Eagle Boulevard

Details

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

Location



Benefit to Community

Bridge deficiencies are important to address early, before they become major repairs that are more costly. Early maintenance intervention reduces risk to the traveling public, and lowers the overall cost of maintenance of our bridge network.

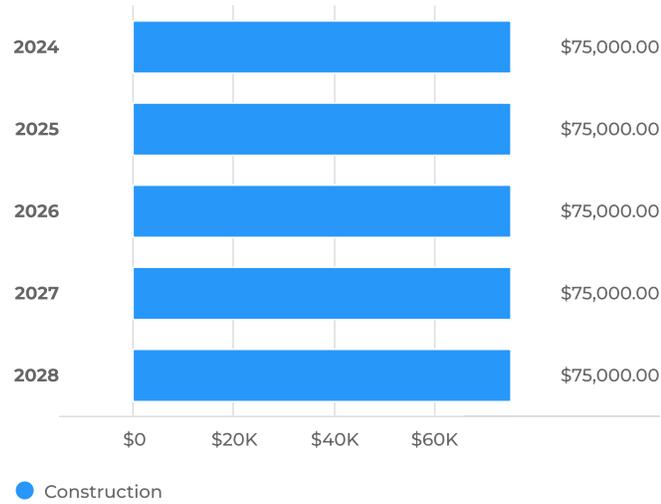
Capital Cost

FY2024 Budget
\$75,000

Total Budget (all years)
\$375K

Project Total
\$375K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



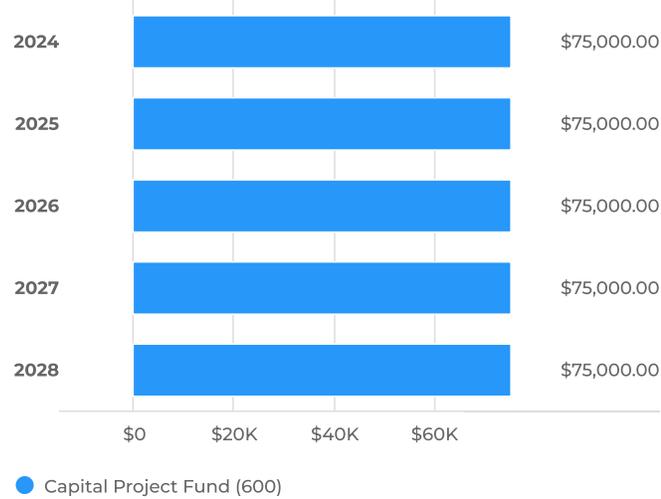
Capital Cost Breakdown

Capital Cost	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Construction	\$0	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000
Total	\$0	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000

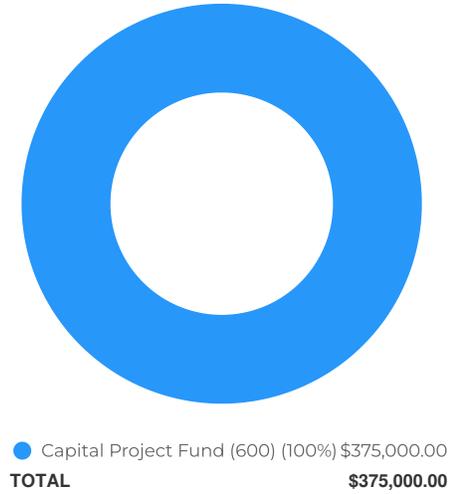
Funding Sources

FY2024 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	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Capital Project Fund (600)	\$0	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000
Total	\$0	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000

This requests information is generated from , Adopted Version.

Community Center Renovations Phase II

Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2022
Est. Completion Date	06/29/2024
Department	Public Works
Type	Capital Improvement
Project Number	F4037

Description

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

This proposed multi-year project is the second phase of the Community Center Renovation, and will follow the Evaluation's recommendations, will repair structural damage and address the moisture intrusion issues to minimize any future intrusion. Work will include modifying the exterior wall bases to change the direction of water flow, to drain away from the building.

Images



Community Center Renovations - Phase II

Details

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

Location



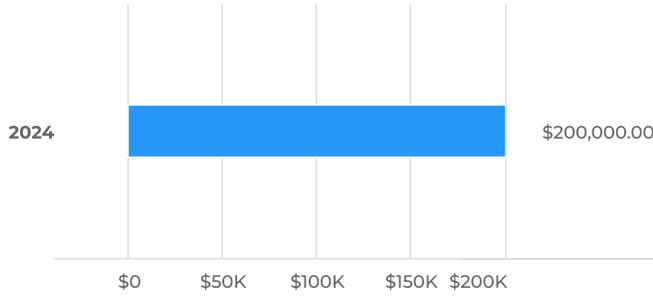
Benefit to Community

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

Capital Cost

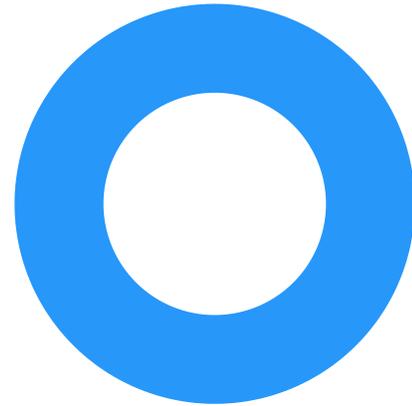
FY2024 Budget **\$200,000** Total Budget (all years) **\$200K** Project Total **\$200K**

Capital Cost by Year (Adopted)



● Construction

Capital Cost for Budgeted Years (Adopted)



● Construction (100%) \$200,000.00
TOTAL **\$200,000.00**

Capital Cost Breakdown

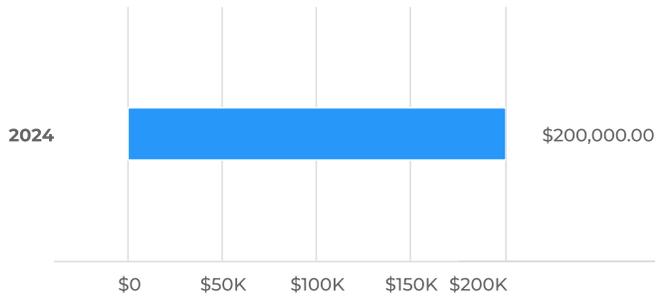
Capital Cost	FY2024	Total
Construction	\$200,000	\$200,000
Total	\$200,000	\$200,000



Funding Sources

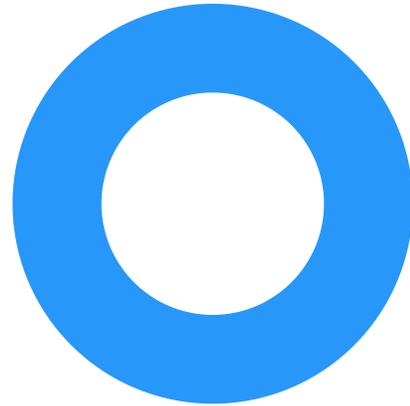
FY2024 Budget **\$200,000** Total Budget (all years) **\$200K** Project Total **\$200K**

Funding Sources by Year (Adopted)



● Capital Project Fund (600)

Funding Sources for Budgeted Years (Adopted)



● Capital Project Fund (600) (100%) \$200,000.00
TOTAL \$200,000.00

Funding Sources Breakdown

Funding Sources	FY2024	Total
Capital Project Fund (600)	\$200,000	\$200,000
Total	\$200,000	\$200,000

This requests information is generated from , Adopted Version.

Del Cambre Avenue Culvert Crossing at Ashbrook Wash

Overview

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

Description

The proposed project will design and construct drainage improvements on Del Cambre Avenue where it crosses the Ashbrook Wash. This is currently a low-flow crossing that is subject to flooding and sediment deposition from the adjacent Wash during storm events. This project will remove the existing road at the crossing, and reconstruct the road as a properly designed culvert crossing.

Town staff has applied for Federal grant funding under the Building Resilient Infrastructure and Communities (BRIC) program, which, if awarded, provides a 75% share of the total cost of the project, while the Town would provide its 25% share. The preliminary high-level total project cost is \$1.050M, with a Federal grant share of \$787,500 and a Town contribution of \$262,500.

FY25 - Design - Total \$100k (Fed share \$75k, Town share \$25k)

FY26 - Construction - Total \$950k (Fed share \$712,500, Town share \$237,500k)

Images

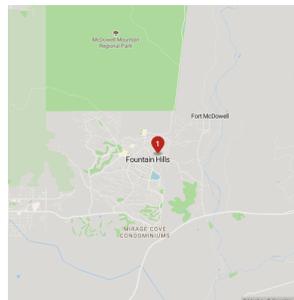


Del Cambre Avenue Crossing at Ashbrook Wash

Details

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

Location



Benefit to Community

By elevating the road, this will allow for the passage of storm flows under the roadway through the new culvert, and will drastically reduce the risk and frequency of road washout and sediment deposition on the roadway. This project will allow for the uninterrupted use of the road by emergency vehicles during and after major storm events. Once the improvements are implemented, the Town will perform routine maintenance and cleaning of the culvert under the road, to avoid sediment buildup and retain the efficiency of the drainage system.

Capital Cost

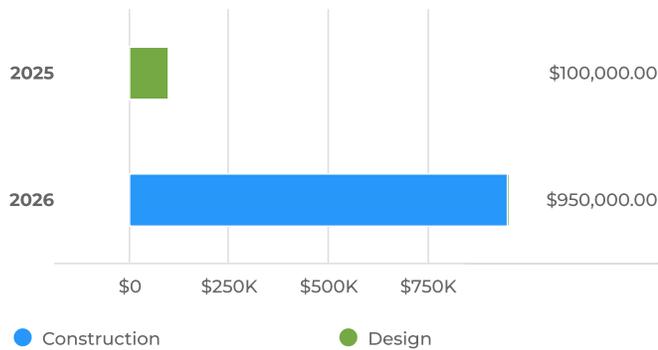
Total Budget (all years)

\$1.05M

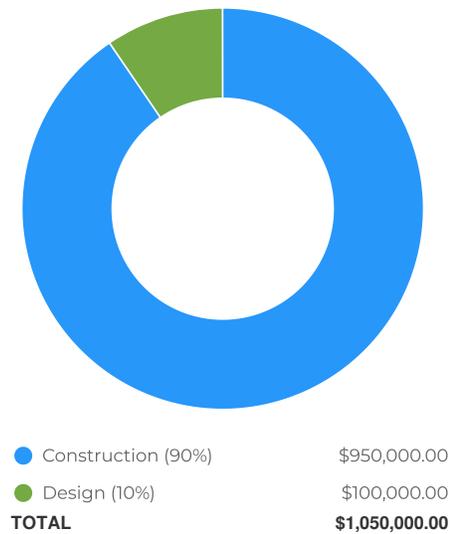
Project Total

\$1.05M

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

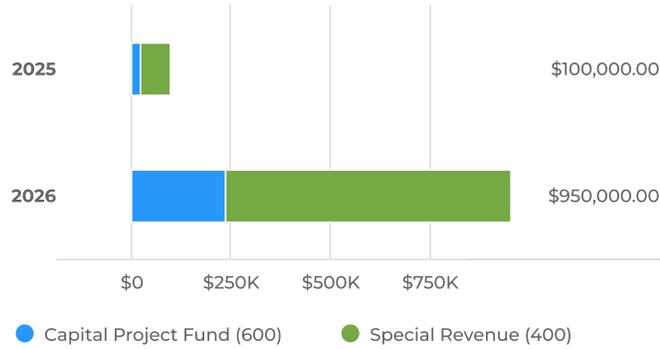
Capital Cost	FY2025	FY2026	Total
Design	\$100,000		\$100,000
Construction		\$950,000	\$950,000
Total	\$100,000	\$950,000	\$1,050,000

Funding Sources

Total Budget (all years)
\$1.05M

Project Total
\$1.05M

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

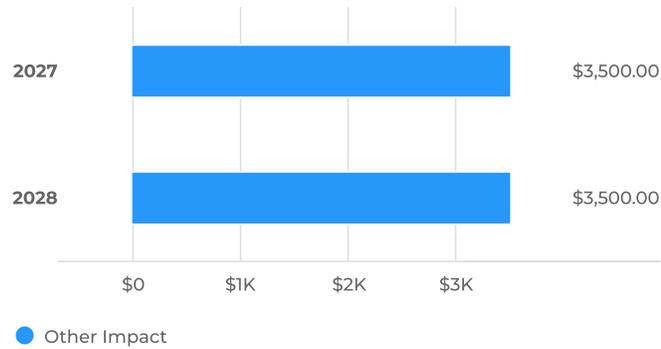
Funding Sources	FY2025	FY2026	Total
Special Revenue (400)	\$75,000	\$712,500	\$787,500
Capital Project Fund (600)	\$25,000	\$237,500	\$262,500
Total	\$100,000	\$950,000	\$1,050,000

Operational Costs

Total Budget (all years)
\$7K

Project Total
\$7K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown			
Operational Costs	FY2027	FY2028	Total
Other Impact	\$3,500	\$3,500	\$7,000
Total	\$3,500	\$3,500	\$7,000

This requests information is generated from , Adopted Version.

Deuce Court Drainage Improvements

Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2022
Est. Completion Date	09/29/2023
Department	Public Works
Type	Capital Improvement
Project Number	D6063

Description

This project will construct new drainage improvements to assist the surface drainage conditions in a cul-de-sac located in Deuce Court. Due to unknown reasons, the existing stormwater infrastructure constructed in Deuce Ct. was not built per the approved construction plans, resulting in a catch basin with inadequate depth and undersized storm drain. This failing system is to blame for past flooding events as well as future flooding concerns for multiple homeowners on Deuce Ct. The extent of the proposed improvements include the design, sizing and construction of a new catch basin and accompanying storm drain to replace the existing failing system. The cost for design and construction is \$95,000.

In 2022, Town staff applied to the Flood Control District of Maricopa County (FCDMC) for funding through their Small Project Assistance Program (SPAP) for this drainage project. The grant was awarded, and the FCDMC will provide a 75% share of the total cost of the project, and the Town will provide its 25% share. The approved IGA is Resolution 2022-41.

The Flood Control District's share amounts to \$71,250 (75%), with the Town's match being \$23,750 (25%). If the actual project cost exceeds the Flood Control District's grant allocation, the grant amount will increase as appropriate, while maintaining the 75%/25% contribution match. In FY23, design was completed and construction was started. Construction will be completed in FY24. The Project Cost summary is provided below:

FY23 - Design and Construction - Total \$75k (FCDMC share \$56,250, Town share \$18,750) - Completed

FY24 - Construction - Total \$20k (FCDMC share \$15k, Town share \$5k)

Images

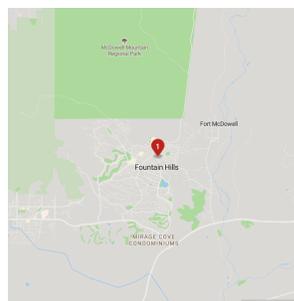


Deuce Court Drainage Improvements

Details

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

Location



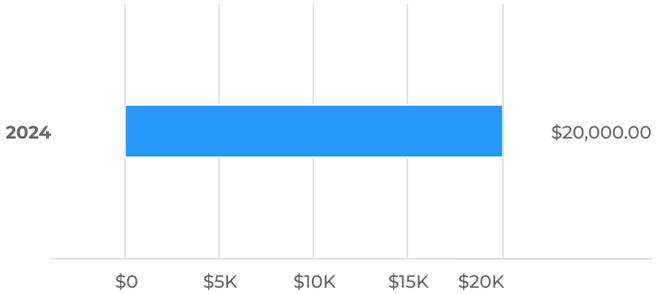
Benefit to Community

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

Capital Cost

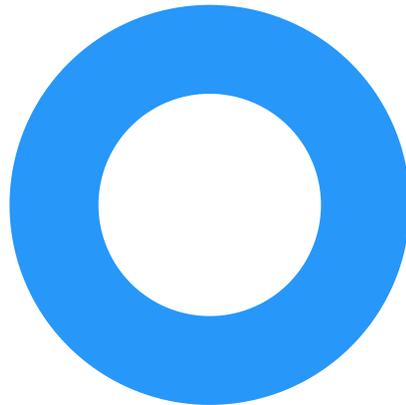
Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$75,000	\$20,000	\$20K	\$95K

Capital Cost by Year (Adopted)



● Construction

Capital Cost for Budgeted Years (Adopted)



● Construction (100%) \$20,000.00
TOTAL \$20,000.00

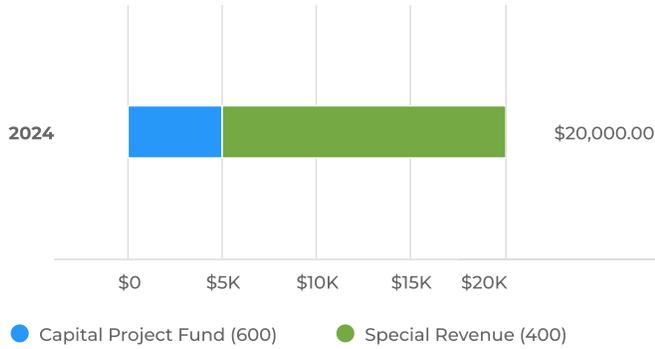
Capital Cost Breakdown			
Capital Cost	To Date	FY2024	Total
Design	\$15,000		\$15,000
Construction	\$60,000	\$20,000	\$80,000
Total	\$75,000	\$20,000	\$95,000



Funding Sources

Total To Date **\$75,000** FY2024 Budget **\$20,000** Total Budget (all years) **\$20K** Project Total **\$95K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



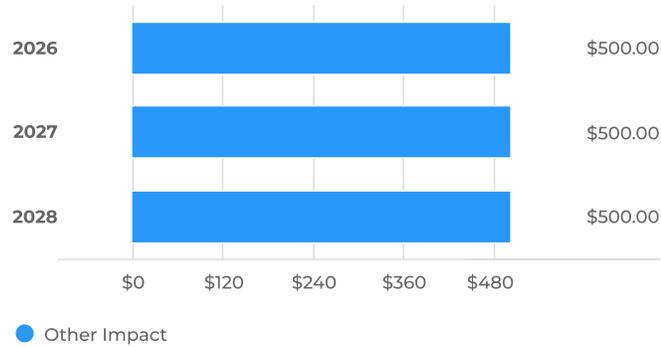
Funding Sources Breakdown			
Funding Sources	To Date	FY2024	Total
Special Revenue (400)	\$56,250	\$15,000	\$71,250
Capital Project Fund (600)	\$18,750	\$5,000	\$23,750
Total	\$75,000	\$20,000	\$95,000

Operational Costs

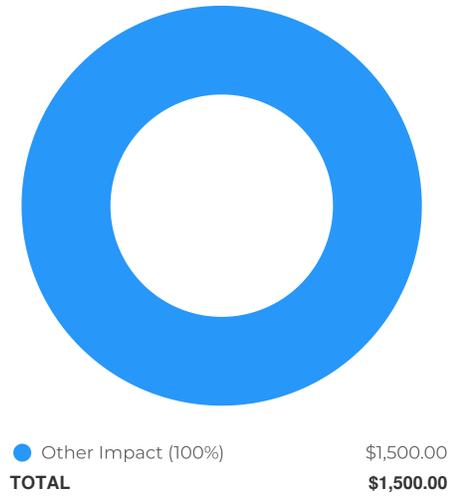
Total Budget (all years)
\$1.5K

Project Total
\$1.5K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	To Date	FY2026	FY2027	FY2028	Total
Other Impact	\$0	\$500	\$500	\$500	\$1,500
Total	\$0	\$500	\$500	\$500	\$1,500

This requests information is generated from , Adopted Version.

El Pueblo Boulevard Culvert Crossing at Ashbrook Wash

Overview

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

Description

The proposed project will design and construct drainage improvements on El Pueblo Boulevard where it crosses the Ashbrook Wash. This is currently a low-flow crossing that is subject to flooding and sediment deposition from the adjacent Wash during storm events. This project will remove the existing road at the crossing, and reconstruct the road as a properly designed culvert crossing.

Town staff has applied for Federal grant funding under the Building Resilient Infrastructure and Communities (BRIC) program, which, if awarded, provides a 75% share of the total cost of the project, while the Town would provide its 25% share. The preliminary high-level total project cost is \$1.315M, with a Federal grant share of \$986,250 and a Town contribution of \$328,750.

FY25 - Design - Total \$100k (Fed share \$75k, Town share \$25k)

FY26 - Construction - Total \$1.215M (Fed share \$911,250, Town share \$303,750k)

Images

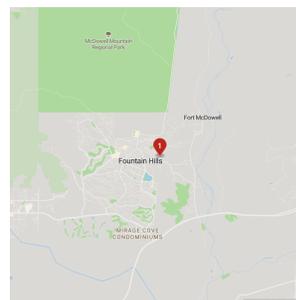


El Pueblo Boulevard Crossing at Ashbrook Wash

Details

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

Location



Benefit to Community

By elevating the road, this will allow for the passage of storm flows under the roadway through the new culvert, and will drastically reduce the risk and frequency of road washout and sediment deposition on the roadway. This project will allow for the uninterrupted use of the road by emergency vehicles during and after major storm events. Once the improvements are implemented, the Town will perform routine maintenance and cleaning of the culvert under the road, to avoid sediment buildup and retain the efficiency of the drainage system.

Capital Cost

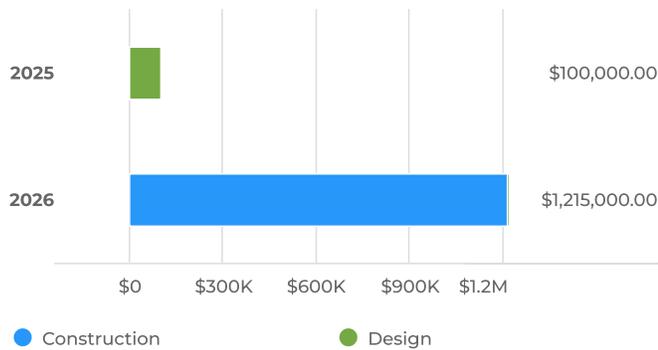
Total Budget (all years)

\$1.315M

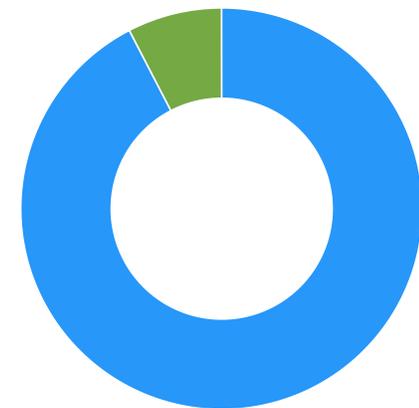
Project Total

\$1.315M

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



● Construction (92%) \$1,215,000.00
● Design (8%) \$100,000.00
TOTAL **\$1,315,000.00**

Capital Cost Breakdown

Capital Cost	To Date	FY2025	FY2026	Total
Design	\$0	\$100,000		\$100,000
Construction	\$0		\$1,215,000	\$1,215,000
Total	\$0	\$100,000	\$1,215,000	\$1,315,000

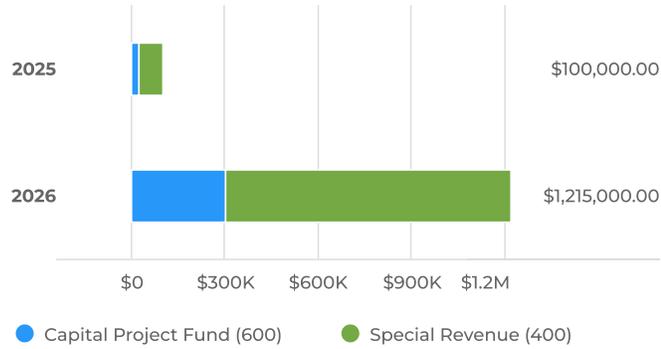


Funding Sources

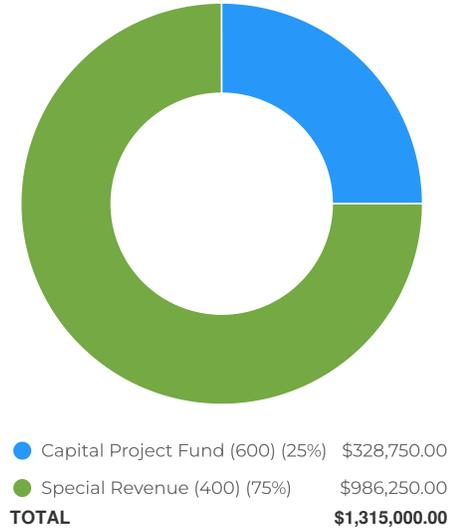
Total Budget (all years)
\$1.315M

Project Total
\$1.315M

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



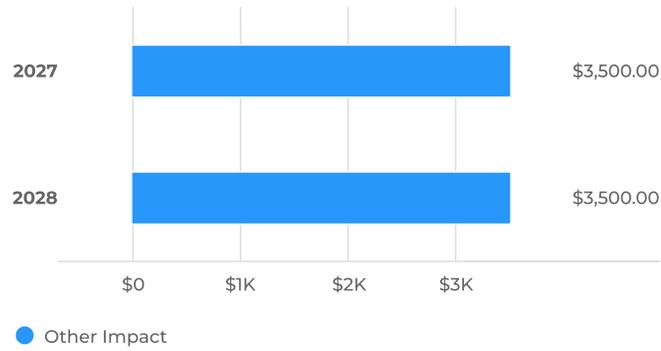
Funding Sources Breakdown				
Funding Sources	To Date	FY2025	FY2026	Total
Special Revenue (400)	\$0	\$75,000	\$911,250	\$986,250
Capital Project Fund (600)	\$0	\$25,000	\$303,750	\$328,750
Total	\$0	\$100,000	\$1,215,000	\$1,315,000

Operational Costs

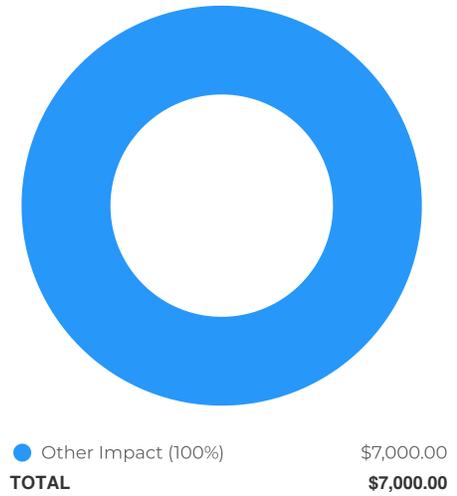
Total Budget (all years)
\$7K

Project Total
\$7K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	To Date	FY2027	FY2028	Total
Other Impact	\$0	\$3,500	\$3,500	\$7,000
Total	\$0	\$3,500	\$3,500	\$7,000

This requests information is generated from , Adopted Version.

Fountain Hills Boulevard & Palisades Boulevard Intersection Improvements

Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2025
Department	Public Works
Type	Capital Improvement
Project Number	S6066

Description

In FY21, an evaluation of the intersection geometry and level of service was performed. Based on the findings of that assessment, this project will consist of the optimization of signal timing for the traffic signal and replacing the curb ramps at Palisades Blvd and Fountain Hills Blvd. The signal phasing will also be changed from protected-only left turns to protected/permitted left turns on all of the approaches, to reduce the delay and length of the left-turn queues. Striping enhancements and physical median modifications will be installed to improve the left turn offsets and sight distance at the intersection. This project will increase the overall intersection level of service (LOS).

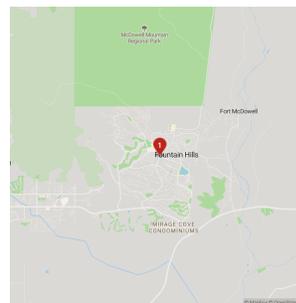
Images



Details

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

Location



Supplemental Attachments

 [Traffic Study results\(/resource/cleargov-prod/projects/documents/3ec9236b31a44d326776.pdf\)](/resource/cleargov-prod/projects/documents/3ec9236b31a44d326776.pdf)

 [Design Scope & Fee\(/resource/cleargov-prod/projects/documents/2ea3761a4cd312d4ec3e.pdf\)](/resource/cleargov-prod/projects/documents/2ea3761a4cd312d4ec3e.pdf)

 [Design Scope & Fee\(/resource/cleargov-prod/projects/documents/ffd4ef46cc644cfac8f9.pdf\)](/resource/cleargov-prod/projects/documents/ffd4ef46cc644cfac8f9.pdf)

 [Traffic Study results\(/resource/cleargov-prod/projects/documents/19957880c0863cde3a9b.pdf\)](/resource/cleargov-prod/projects/documents/19957880c0863cde3a9b.pdf)



Benefit to Community

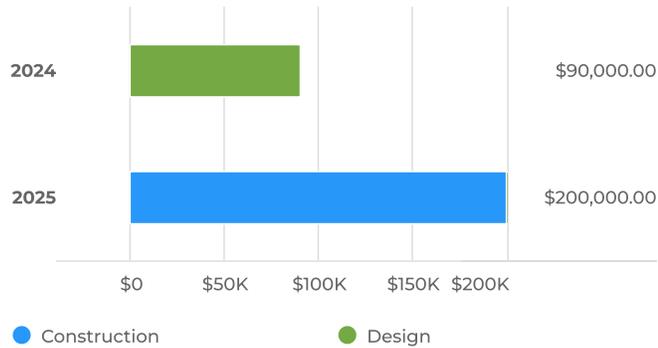
The Federal Americans with Disabilities Act (ADA) requires curb ramps be brought into compliance with certain street alteration projects. Curb ramps are a small but important part of making sidewalks, street crossings, and the other pedestrian routes that make up the public right-of-way accessible to people with disabilities. The ramps at this intersection in their current configuration do not comply with the Federal Americans with Disabilities Act (ADA)

Additional critical work which will optimize signal timing and phasing at Palisades Blvd and Fountain Hills Blvd, will provide additional safety for the neighborhood by increasing the efficiency of the intersection and reducing the number of crashes. By implementing the left-turn permissive phase change at this signal, left turns from all approaches will be allowed during the green phase whenever there are appropriate gaps in oncoming traffic. This will reduce the buildup of the left-turn queues and allow more vehicles to make their turn during the cycle. To support the permissive left turn phase, physical intersection improvements will be installed to improve sight distance. The result is the reduced delay of 4 seconds per vehicle in the midday and PM peak hours.

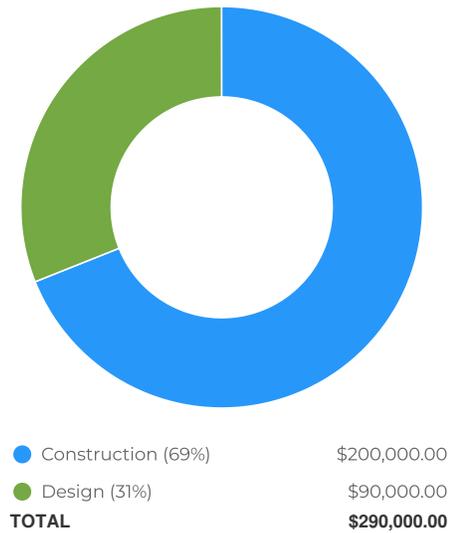
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$90,000	\$290K	\$290K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown				
Capital Cost	To Date	FY2024	FY2025	Total
Design	\$0	\$90,000		\$90,000
Construction	\$0		\$200,000	\$200,000
Total	\$0	\$90,000	\$200,000	\$290,000



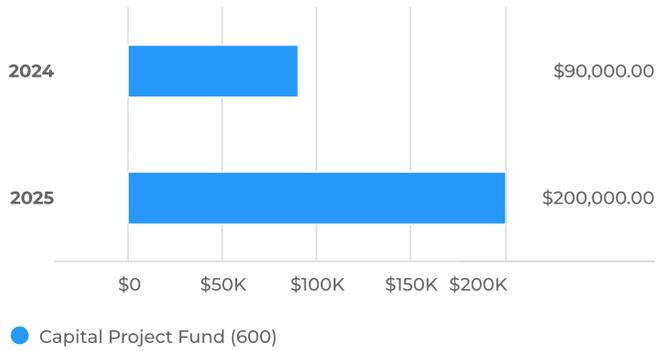
Funding Sources

FY2024 Budget
\$90,000

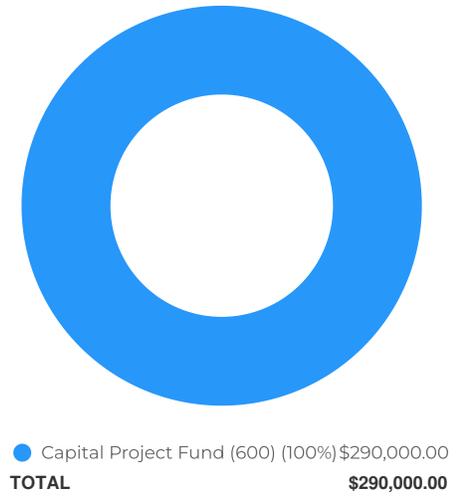
Total Budget (all years)
\$290K

Project Total
\$290K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



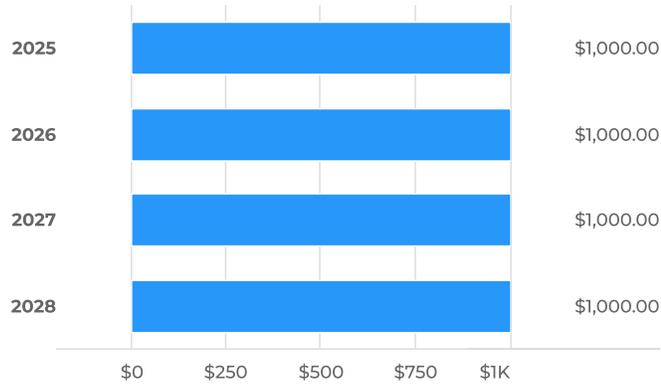
Funding Sources Breakdown				
Funding Sources	To Date	FY2024	FY2025	Total
Capital Project Fund (600)	\$0	\$90,000	\$200,000	\$290,000
Total	\$0	\$90,000	\$200,000	\$290,000

Operational Costs

Total Budget (all years)
\$4K

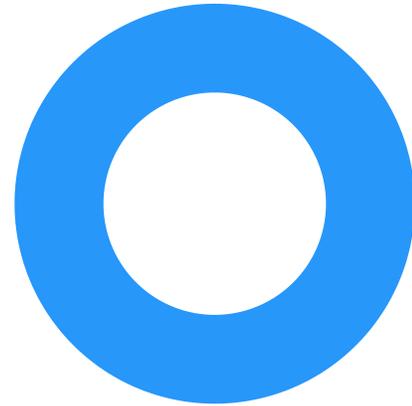
Project Total
\$4K

Operational Costs by Year (Adopted)



● Service/Supplies

Operational Costs for Budgeted Years (Adopted)



● Service/Supplies (100%) \$4,000.00
TOTAL \$4,000.00

Operational Costs Breakdown

Operational Costs	To Date	FY2025	FY2026	FY2027	FY2028	Total
Service/Supplies	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000
Total	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000

This requests information is generated from , Adopted Version.

Fountain Hills Boulevard/Legend Wash Crossing Drainage Improvements

Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2026
Department	Public Works
Type	Capital Improvement
Project Number	D6064

Description

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

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

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

FY25 - Design - FCDMC share \$150k, Town share \$50k

FY26 - Construction - FCDMC share \$825k, Town share \$275k

Total Project Federal share = \$975k

Total Project Local share = \$325k

Images



Fountain Hills Blvd / Legend Wash Crossing Drainage Improvements

Details

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

Location



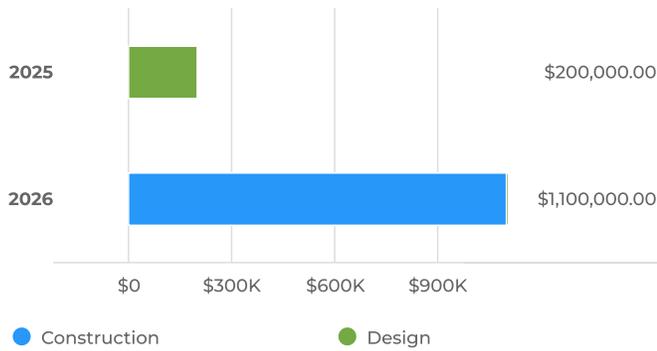
Benefit to Community

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

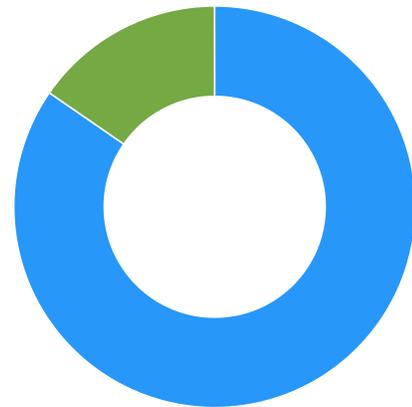
Capital Cost

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

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



● Construction (85%)	\$1,100,000.00
● Design (15%)	\$200,000.00
TOTAL	\$1,300,000.00

Capital Cost Breakdown				
Capital Cost	To Date	FY2025	FY2026	Total
Design	\$0	\$200,000		\$200,000
Construction			\$1,100,000	\$1,100,000
Total	\$0	\$200,000	\$1,100,000	\$1,300,000

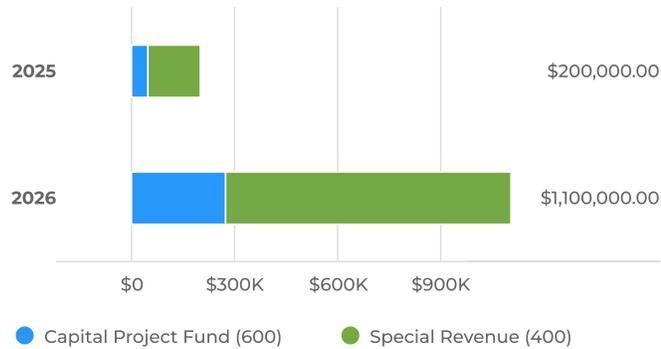


Funding Sources

Total Budget (all years)
\$1.3M

Project Total
\$1.3M

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

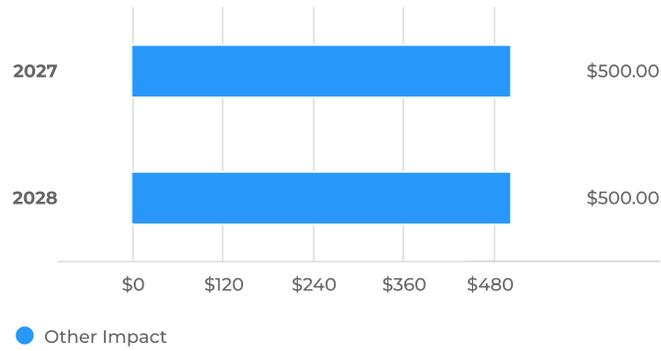
Funding Sources	To Date	FY2025	FY2026	Total
Special Revenue (400)		\$150,000	\$825,000	\$975,000
Capital Project Fund (600)	\$0	\$50,000	\$275,000	\$325,000
Total	\$0	\$200,000	\$1,100,000	\$1,300,000

Operational Costs

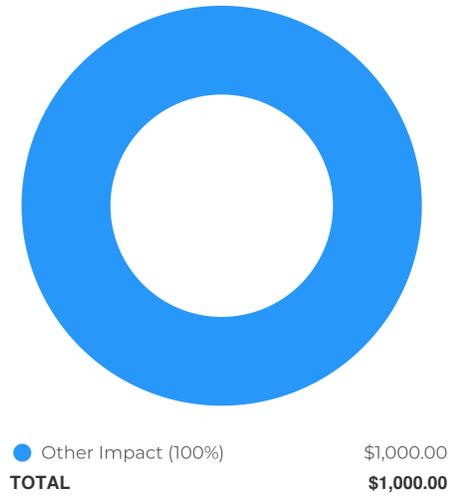
Total Budget (all years)
\$1K

Project Total
\$1K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	To Date	FY2027	FY2028	Total
Other Impact	\$0	\$500	\$500	\$1,000
Total	\$0	\$500	\$500	\$1,000

This requests information is generated from , Adopted Version.

Grande Rosita Drainage Channel

Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2022
Est. Completion Date	09/29/2023
Department	Public Works
Type	Capital Improvement
Project Number	D6062

Description

This project will construct new drainage improvements to improve an unlined ditch between Grande Boulevard and Rosita Drive to address past and future flooding concerns as well as frequent maintenance issues. Improvements will include the resizing and regrading of both the curb opening inlet and outlet, as well as replacing the existing unlined dirt ditch with a redesigned concrete-lined u-shaped drainage channel to convey storm water runoff from Grande Boulevard to Rosita Drive. The cost for design and construction is \$290,000.

In 2022, Town staff applied to the Flood Control District of Maricopa County (FCDMC) for funding through their Small Project Assistance Program (SPAP) for this drainage project. The grant was awarded, and the FCDMC will provide a 75% share of the total cost of the project, and the Town will provide its 25% share. The approved IGA is Resolution 2022-40.

The Flood Control District's share amounts to \$217,500 (75%), with the Town's match being \$72,500 (25%). If the actual project cost exceeds the Flood Control District's grant allocation, the grant amount will increase as appropriate, while maintaining the 75%/25% contribution match. In FY23, design was completed and construction was started. Construction will be completed in FY24. The Project Cost summary is provided below:

FY23 - Design and Construction - Total \$227,500k (FCDMC share \$170,625, Town share \$56,875) - Completed

FY24 - Construction - Total \$62,500 (FCDMC share \$46,875, Town share \$15,625)

Images

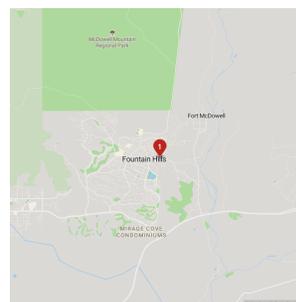


Grande Blvd & Rosita Drive
Drainage Channel Improvements

Details

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

Location



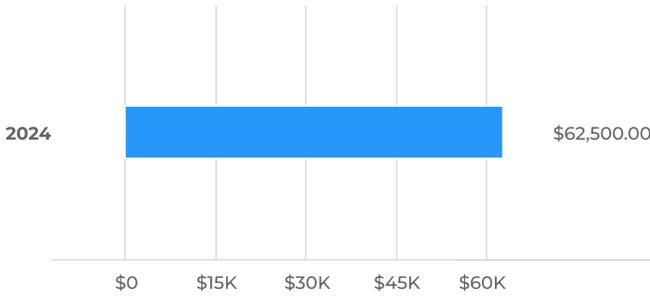
Benefit to Community

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

Capital Cost

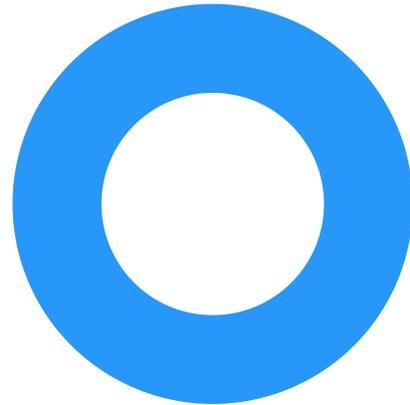
Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$227,500	\$62,500	\$62.5K	\$290K

Capital Cost by Year (Adopted)



● Construction

Capital Cost for Budgeted Years (Adopted)



● Construction (100%) \$62,500.00
TOTAL \$62,500.00

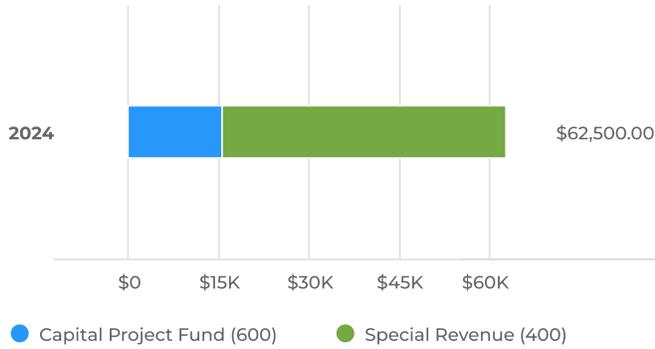
Capital Cost Breakdown

Capital Cost	To Date	FY2024	Total
Design	\$40,000		\$40,000
Construction	\$187,500	\$62,500	\$250,000
Total	\$227,500	\$62,500	\$290,000

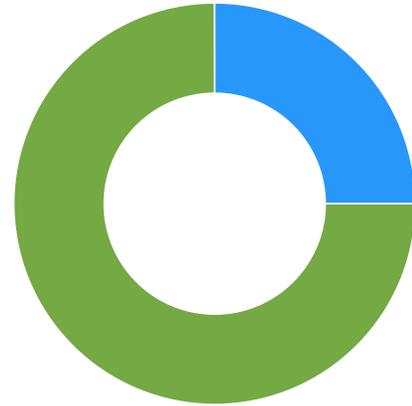
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$227,500	\$62,500	\$62.5K	\$290K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



● Capital Project Fund (600) (25%)	\$15,625.00
● Special Revenue (400) (75%)	\$46,875.00
TOTAL	\$62,500.00

Funding Sources Breakdown

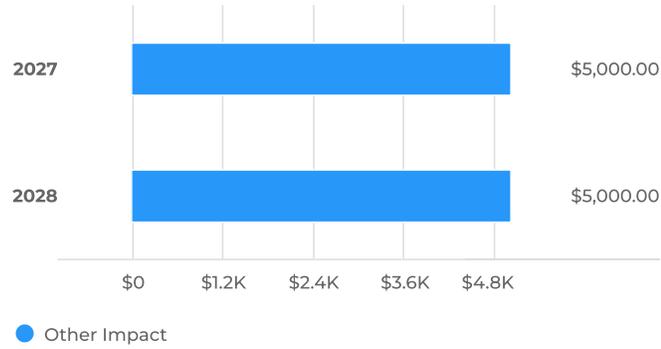
Funding Sources	To Date	FY2024	Total
Special Revenue (400)	\$170,625	\$46,875	\$217,500
Capital Project Fund (600)	\$56,875	\$15,625	\$72,500
Total	\$227,500	\$62,500	\$290,000

Operational Costs

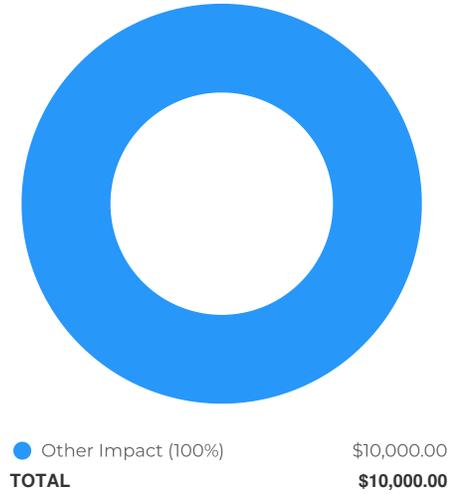
Total Budget (all years)
\$10K

Project Total
\$10K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	To Date	FY2027	FY2028	Total
Other Impact	\$0	\$5,000	\$5,000	\$10,000
Total	\$0	\$5,000	\$5,000	\$10,000

This requests information is generated from , Adopted Version.

McDowell Mountain Road Culvert Crossing at Escalante Wash

Overview

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

Description

The proposed project will design and construct drainage improvements on McDowell Mountain Road where it crosses the Escalante Wash. This is currently a low-flow crossing that is subject to flooding and sediment deposition from the adjacent Wash during storm events. This project will remove the existing road at the crossing, and reconstruct the road as a properly designed culvert crossing.

Town staff has applied for Federal grant funding under the Building Resilient Infrastructure and Communities (BRIC) program, which, if awarded, provides a 75% share of the total cost of the project, while the Town would provide its 25% share. The preliminary high-level total project cost is \$2.5M, with a Federal grant share of \$1.875M and a Town contribution of \$625k.

FY25 - Design - Total \$200k (Fed share \$150k, Town share \$50k)

FY26 - Construction - Total \$2.3M (Fed share \$1.725M, Town share \$575k)

Images



McDowell Mountain Road
Flooding Event at Escalante
Wash

Details

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

Location



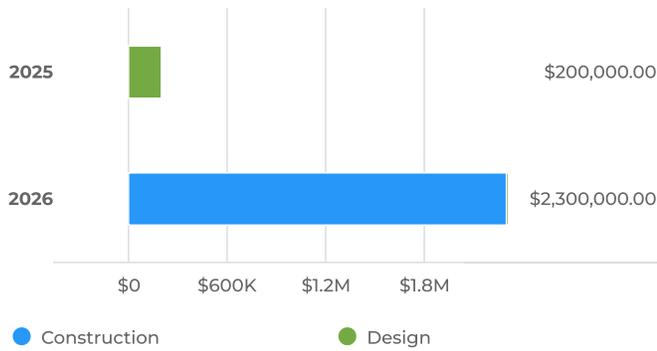
Benefit to Community

By elevating the road, this will allow for the passage of storm flows under the roadway through the new culvert, and will drastically reduce the risk and frequency of road washout and sediment deposition on the roadway. This project will allow for the uninterrupted use of the road by emergency vehicles during and after major storm events. Once the improvements are implemented, the Town will perform routine maintenance and cleaning of the culvert under the road, to avoid sediment buildup and retain the efficiency of the drainage system.

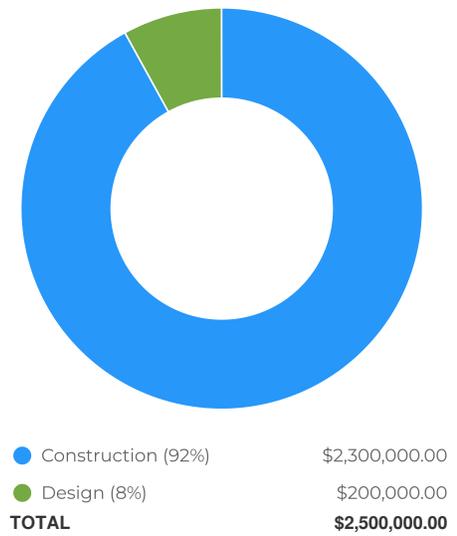
Capital Cost

Total Budget (all years) **\$2.5M** Project Total **\$2.5M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown				
Capital Cost	To Date	FY2025	FY2026	Total
Design	\$0	\$200,000		\$200,000
Construction	\$0		\$2,300,000	\$2,300,000
Total	\$0	\$200,000	\$2,300,000	\$2,500,000

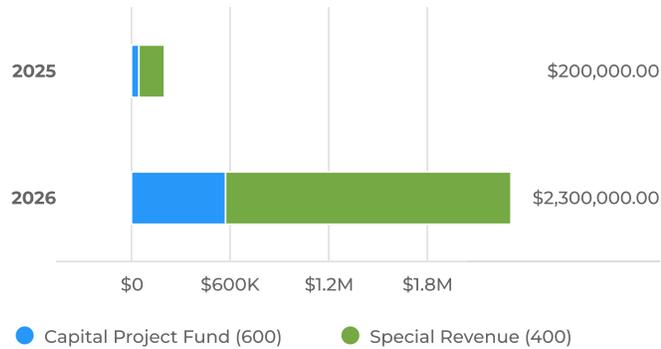


Funding Sources

Total Budget (all years)
\$2.5M

Project Total
\$2.5M

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown

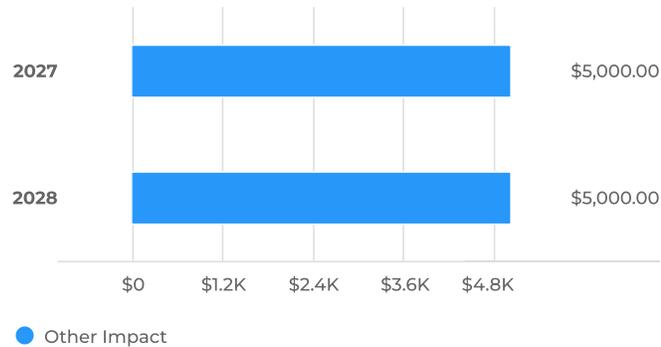
Funding Sources	To Date	FY2025	FY2026	Total
Special Revenue (400)	\$0	\$150,000	\$1,725,000	\$1,875,000
Capital Project Fund (600)	\$0	\$50,000	\$575,000	\$625,000
Total	\$0	\$200,000	\$2,300,000	\$2,500,000

Operational Costs

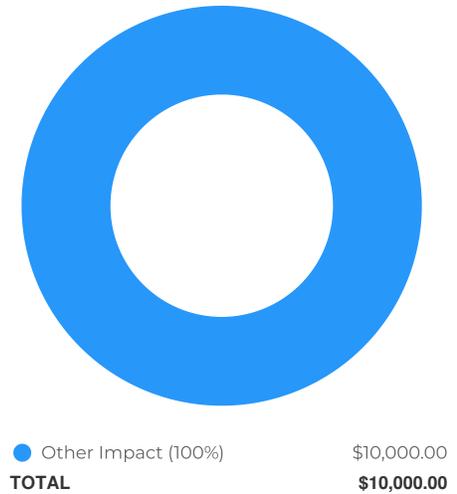
Total Budget (all years)
\$10K

Project Total
\$10K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown				
Operational Costs	To Date	FY2027	FY2028	Total
Other Impact	\$0	\$5,000	\$5,000	\$10,000
Total	\$0	\$5,000	\$5,000	\$10,000

This requests information is generated from , Adopted Version.

Palisades & La Montana Intersection Improvements

Overview

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	S6074

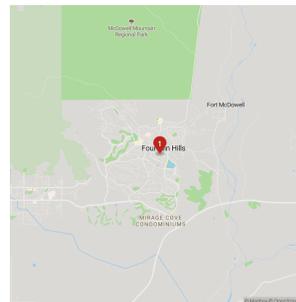
Description

This 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 be determined based on recommendations from an intersection analysis that was initiated in FY22. The improvements will 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



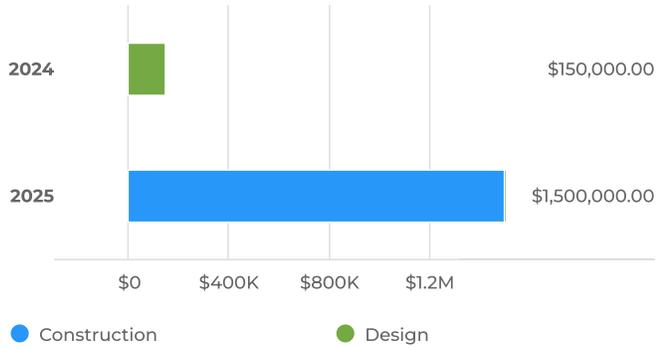
Benefit to Community

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.

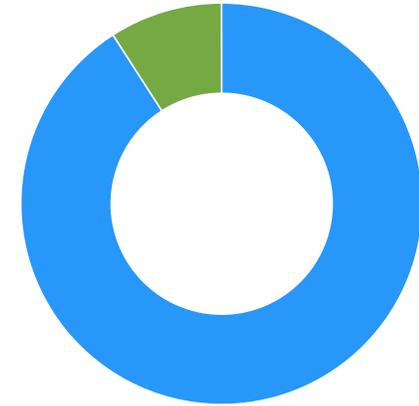
Capital Cost

FY2024 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

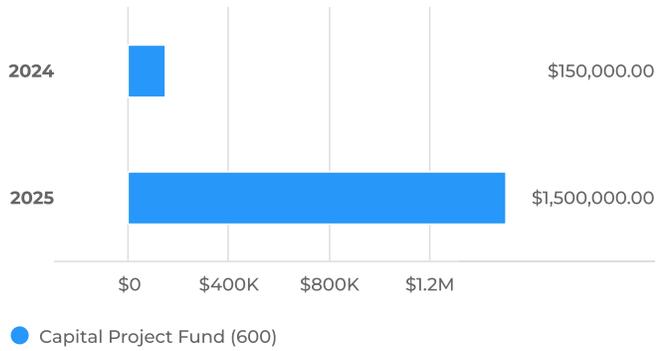
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Design	\$150,000		\$150,000
Construction		\$1,500,000	\$1,500,000
Total	\$150,000	\$1,500,000	\$1,650,000

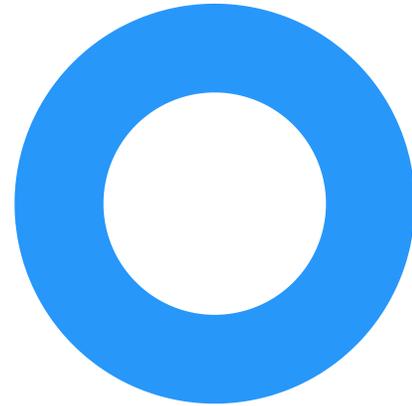
Funding Sources

FY2024 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%) \$1,650,000.0
TOTAL \$1,650,000.00

Funding Sources Breakdown

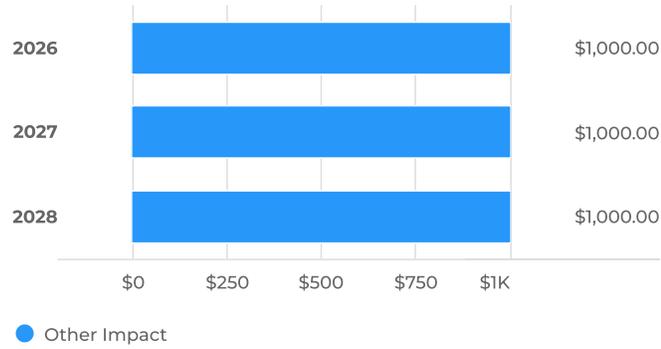
Funding Sources	FY2024	FY2025	Total
Capital Project Fund (600)	\$150,000	\$1,500,000	\$1,650,000
Total	\$150,000	\$1,500,000	\$1,650,000

Operational Costs

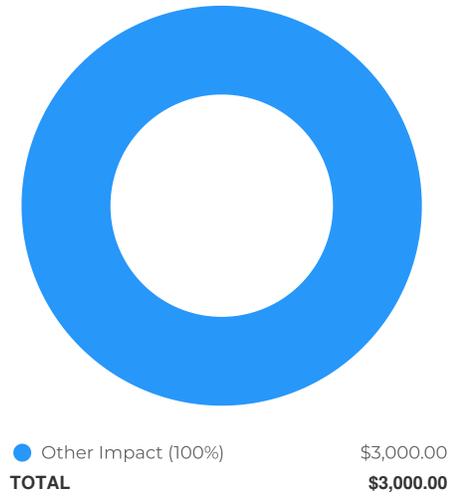
Total Budget (all years)
\$3K

Project Total
\$3K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	FY2026	FY2027	FY2028	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.

Palisades Boulevard & Eagle Ridge/Palomino Drive Traffic Signal

Overview

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	T5005

Description

This project will design a traffic signal at the intersection of Palisades Blvd and Eagle Ridge Drive/Palomino Blvd. Design will be completed in FY24.

Images



Proposed Palisades/Palomino Traffic Signal

Details

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

Location



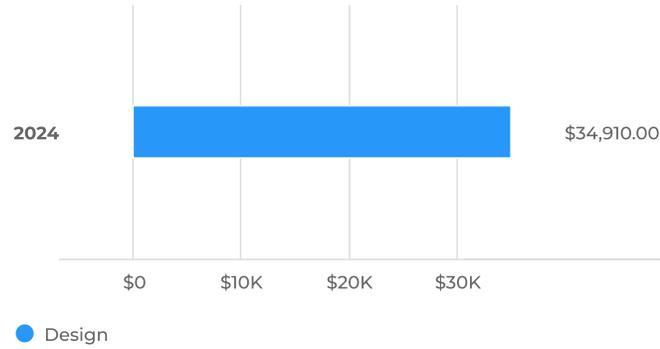
Benefit to Community

With the Adero Canyon development and anticipated expansion of the CopperWynd Resort on Eagle Ridge Drive, traffic signal warrants at the intersection of Palisades Boulevard and Eagle Ridge Drive/Palomino Drive are anticipated to be met based on the CopperWynd Resort traffic study. Once traffic signal warrants are met, the design and construction of a traffic signal at the intersection will provide for a more efficient flow of traffic. Part of this intersection lies within the City of Scottsdale, and an IGA is anticipated, establishing the maintenance of the proposed signal by the Town of Fountain Hills.

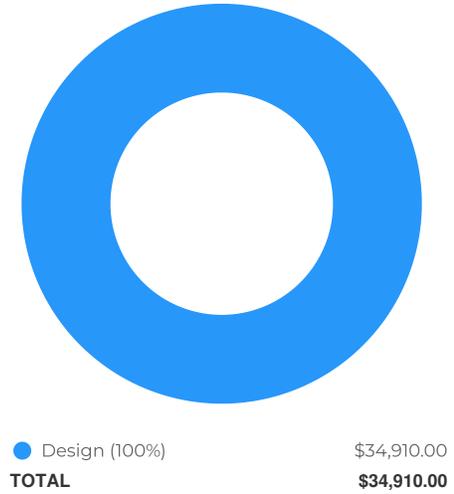
Capital Cost

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$144,027	\$34,910	\$34.91K	\$178.937K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

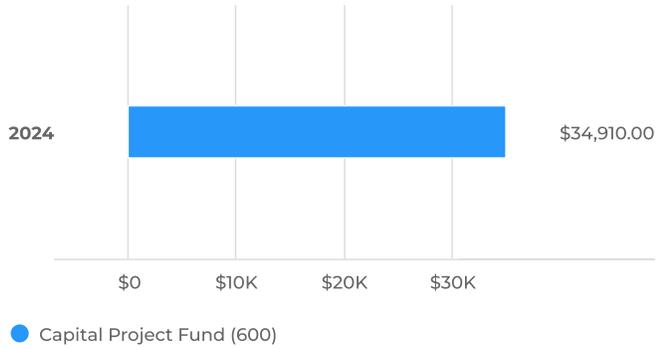


Capital Cost Breakdown			
Capital Cost	To Date	FY2024	Total
Planning	\$49,027		\$49,027
Design	\$95,000	\$34,910	\$129,910
Total	\$144,027	\$34,910	\$178,937

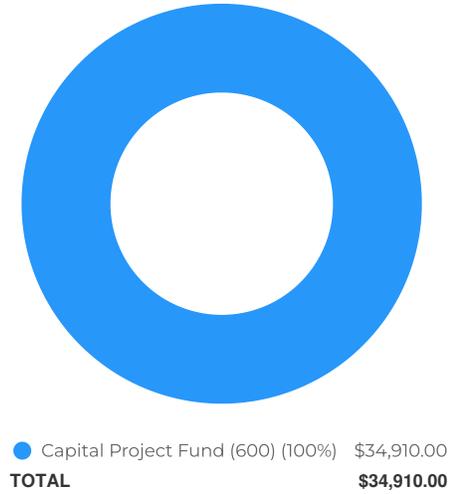
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$95,000	\$34,910	\$34.91K	\$129.91K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown			
Funding Sources	To Date	FY2024	Total
Capital Project Fund (600)	\$95,000	\$34,910	\$129,910
Total	\$95,000	\$34,910	\$129,910

This requests information is generated from , Adopted Version.

Panorama Drive Spring Pump Electrical Upgrade

Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2024
Department	Public Works
Type	Capital Improvement
Project Number	D6065

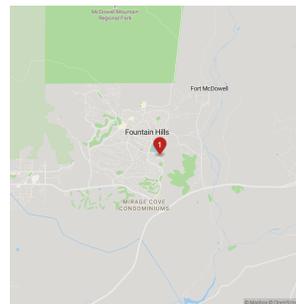
Description

This project will design and construct electrical upgrades to the pump located on Panorama Drive, which will allow for the pump to operate at a higher pumping capacity.

Details

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

Location



Benefit to Community

The electrical upgrade will ensure that the pump is able to divert sub-subterranean spring water, minimizing the water flow onto adjacent Tribal land.

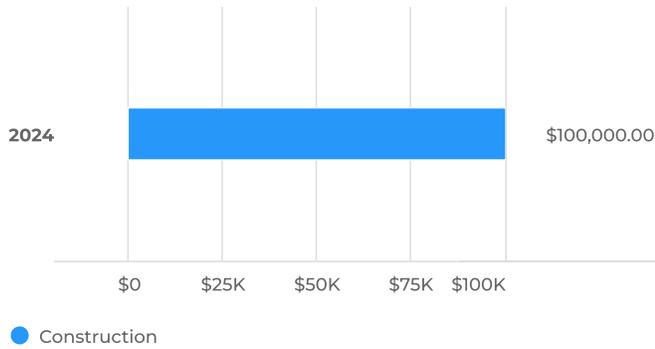
Capital Cost

FY2024 Budget
\$100,000

Total Budget (all years)
\$100K

Project Total
\$100K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

Capital Cost	To Date	FY2024	Total
Construction	\$0	\$100,000	\$100,000
Total	\$0	\$100,000	\$100,000

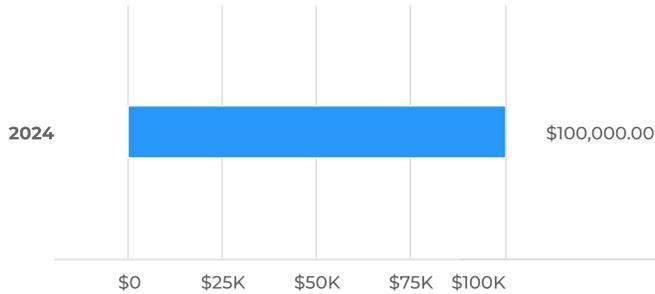
Funding Sources

FY2024 Budget
\$100,000

Total Budget (all years)
\$100K

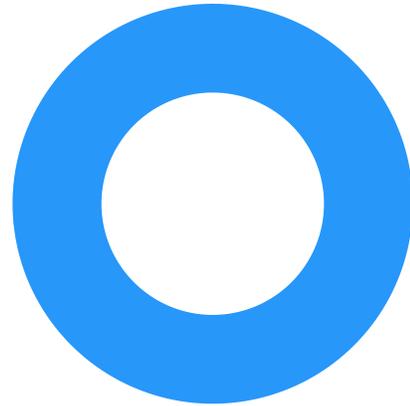
Project Total
\$100K

Funding Sources by Year (Adopted)



● Capital Project Fund (600)

Funding Sources for Budgeted Years (Adopted)



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

Funding Sources Breakdown

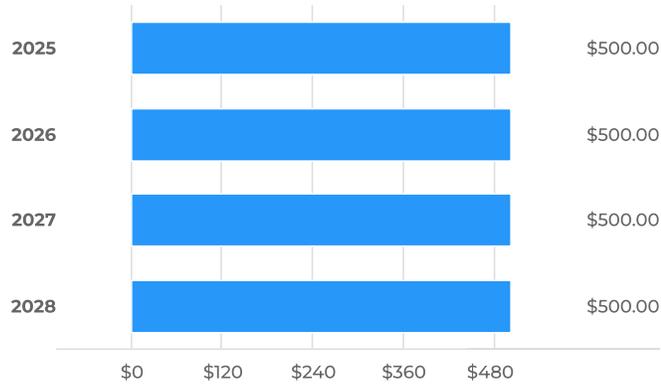
Funding Sources	To Date	FY2024	Total
Capital Project Fund (600)	\$0	\$100,000	\$100,000
Total	\$0	\$100,000	\$100,000

Operational Costs

Total Budget (all years)
\$2K

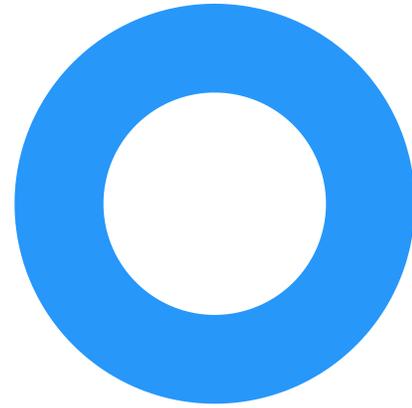
Project Total
\$2K

Operational Costs by Year (Adopted)



● Other Impact

Operational Costs for Budgeted Years (Adopted)



● Other Impact (100%) \$2,000.00
TOTAL \$2,000.00

Operational Costs Breakdown

Operational Costs	FY2025	FY2026	FY2027	FY2028	Total
Other Impact	\$500	\$500	\$500	\$500	\$2,000
Total	\$500	\$500	\$500	\$500	\$2,000

This requests information is generated from , Adopted Version.

Public Restroom Facility on the Avenue of the Fountains

Overview

Request Owner	David Janover, Town Engineer
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2025
Department	Public Works
Type	Capital Improvement
Project Number	E8507

Description

This project will involve the planning, siting and design for a public restroom facility on the Avenue of the Fountains. There exists Town-owned land on the south side of the Avenue, immediately west of Georgie's that might serve as a possible site for a future restroom. The planning and design phase is estimated to be \$35,000 in FY24, and construction is estimated at \$150,000 in FY25. These are high-level planning costs, which will be refined as potential design options are vetted with input from design professionals.

The project costs would be funded by the Downtown Fund.

Images



Portland Loo Public Restroom



Potential Restroom Location

Details

Type of Project	New Construction
Strategic Initiative	Targeted collaborative economic development

Location



Benefit to Community

There have been requests from business owners on the Avenue of the Fountains, as well as those visiting downtown for a public restroom facility on the Avenue, especially during special events. The existing restrooms at Town Hall are located a fair distance from the businesses, and this project will provide restrooms closer to the businesses, and would be accessible 24/7, unlike the restrooms at Town Hall which are inaccessible when Town Hall is closed.

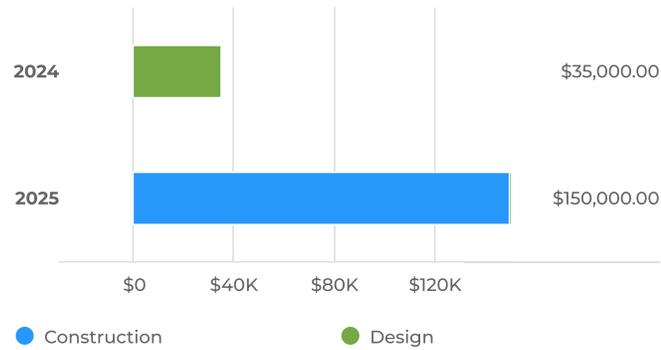
Capital Cost

FY2024 Budget
\$35,000

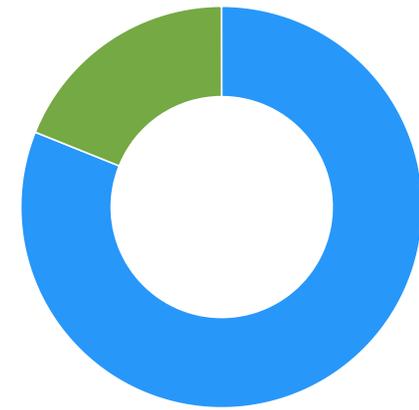
Total Budget (all years)
\$185K

Project Total
\$185K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



● Construction (81%)	\$150,000.00
● Design (19%)	\$35,000.00
TOTAL	\$185,000.00

Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Design	\$35,000		\$35,000
Construction		\$150,000	\$150,000
Total	\$35,000	\$150,000	\$185,000

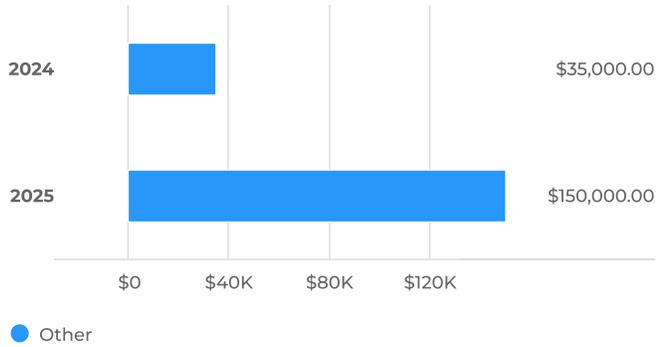
Funding Sources

FY2024 Budget
\$35,000

Total Budget (all years)
\$185K

Project Total
\$185K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



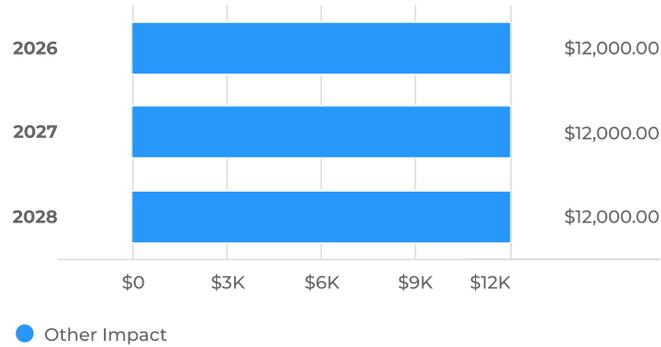
Funding Sources Breakdown			
Funding Sources	FY2024	FY2025	Total
Other	\$35,000	\$150,000	\$185,000
Total	\$35,000	\$150,000	\$185,000

Operational Costs

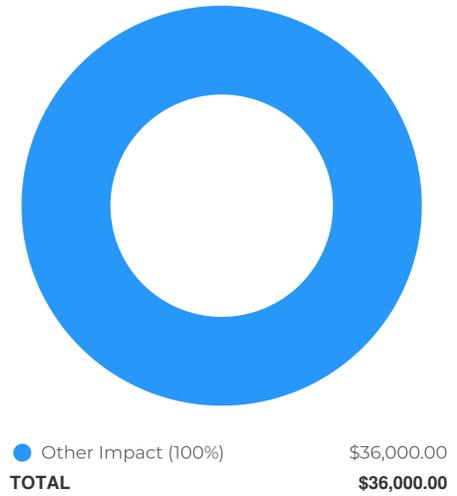
Total Budget (all years)
\$36K

Project Total
\$36K

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



Operational Costs Breakdown

Operational Costs	FY2026	FY2027	FY2028	Total
Other Impact	\$12,000	\$12,000	\$12,000	\$36,000
Total	\$12,000	\$12,000	\$12,000	\$36,000

This requests information is generated from , Adopted Version.

Replacement of Chiller #3 Compressors

Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2024
Department	Public Works
Type	Capital Improvement
Project Number	F4045

Description

Chiller # 3's two compressors are original equipment installed in 2000. Chiller #2 is also original but has had both compressors replaced in recent years. Chiller #1 was added several years later. Chillers are responsible for providing chilled water to campus buildings, providing cooling in hotter months. Three operational chillers are critical for providing some redundancy to avoid unnecessary HVAC failures. These are large, complex, and expensive machines, often requiring long lead times on replacement components, parts and needed equipment to remain in operation.

Details

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

Location



Benefit to Community

The replacement of the Chiller #3 compressors is critical for environmental control of the Town campus.

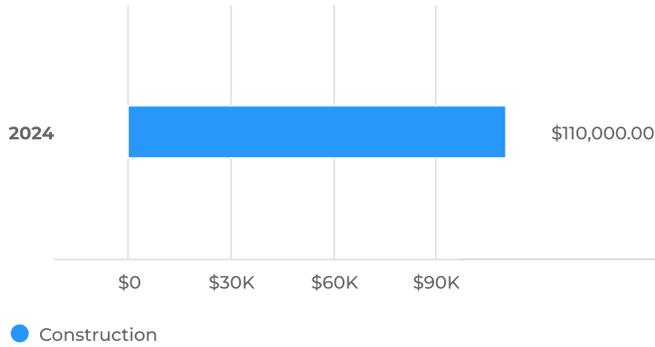
Capital Cost

FY2024 Budget
\$110,000

Total Budget (all years)
\$110K

Project Total
\$110K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown			
Capital Cost	To Date	FY2024	Total
Construction	\$0	\$110,000	\$110,000
Total	\$0	\$110,000	\$110,000

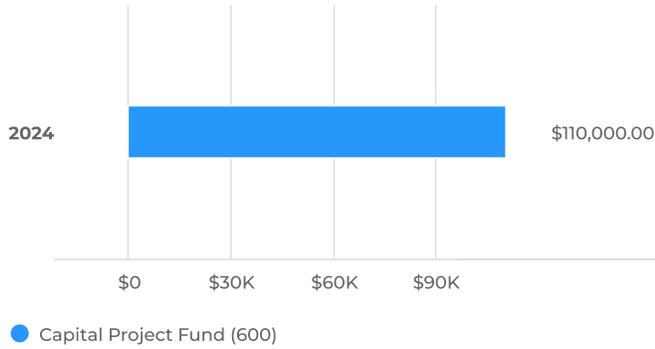
Funding Sources

FY2024 Budget
\$110,000

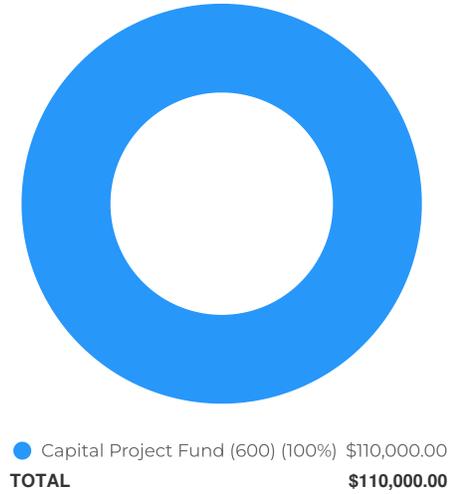
Total Budget (all years)
\$110K

Project Total
\$110K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown			
Funding Sources	To Date	FY2024	Total
Capital Project Fund (600)	\$0	\$110,000	\$110,000
Total	\$0	\$110,000	\$110,000

This requests information is generated from , Adopted Version.

Shea Boulevard Widening - Palisades Boulevard to Technology Drive

Overview

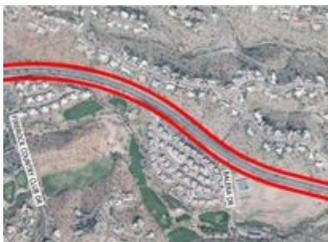
Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2019
Est. Completion Date	06/30/2024
Department	Public Works
Type	Capital Improvement
Project Number	S6058

Description

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

Construction commenced in FY23, and is scheduled for completion in FY24.

Images



Shea Boulevard Widening

Details

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

Location



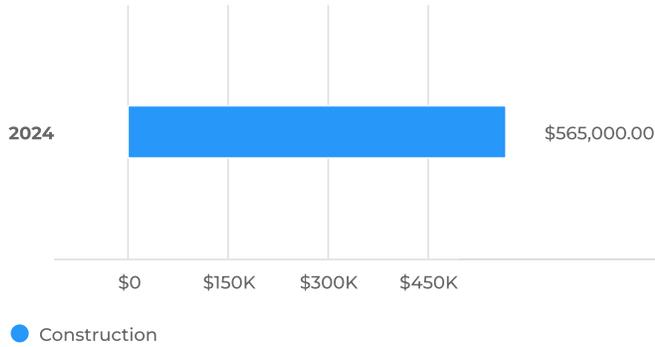
Benefit to Community

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. This project will increase the vehicle capacity on Shea Blvd, addressing additional usage tied to population growth.

Capital Cost

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$2,036,778	\$565,000	\$565K	\$2.602M

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

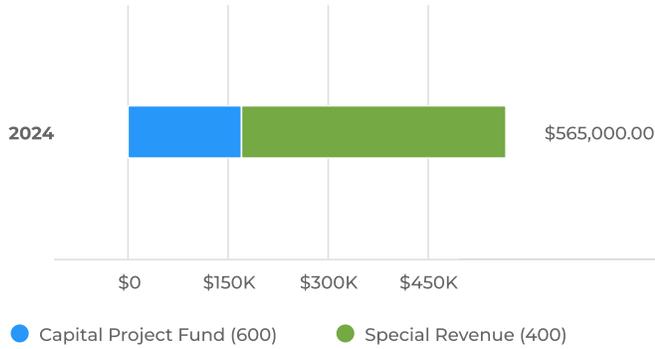


Capital Cost Breakdown			
Capital Cost	To Date	FY2024	Total
Planning	\$34,733		\$34,733
Design	\$67,800		\$67,800
Construction	\$1,934,245	\$565,000	\$2,499,245
Total	\$2,036,778	\$565,000	\$2,601,778

Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$2,036,778	\$565,000	\$565K	\$2.602M

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



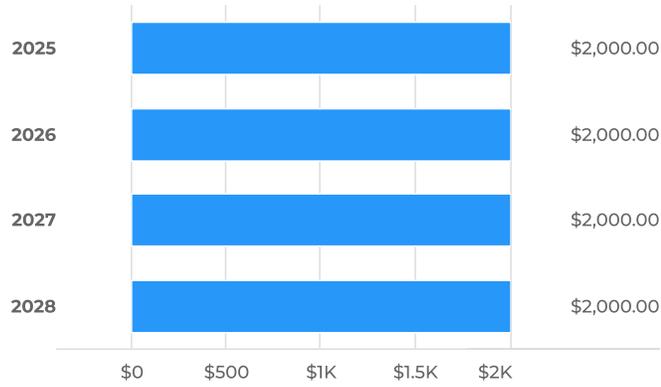
Funding Sources Breakdown			
Funding Sources	To Date	FY2024	Total
Special Revenue (400)	\$1,425,745	\$395,500	\$1,821,245
Capital Project Fund (600)	\$611,033	\$169,500	\$780,533
Total	\$2,036,778	\$565,000	\$2,601,778

Operational Costs

Total Budget (all years)
\$8K

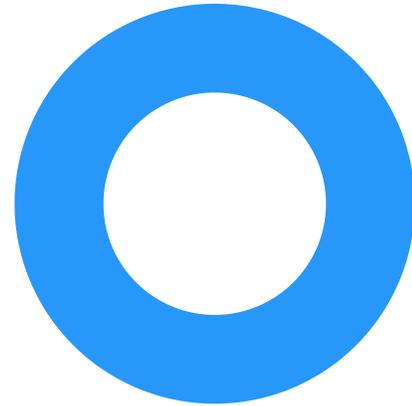
Project Total
\$8K

Operational Costs by Year (Adopted)



● Other Impact

Operational Costs for Budgeted Years (Adopted)



● Other Impact (100%) \$8,000.00
TOTAL \$8,000.00

Operational Costs Breakdown

Operational Costs	To Date	FY2025	FY2026	FY2027	FY2028	Total
Other Impact	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$8,000
Total	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$8,000

This requests information is generated from , Adopted Version.

Sidewalk Gap infill, Palisades & Saguaro

Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2024
Department	Public Works
Type	Capital Improvement
Project Number	S6065

Description

This project will design and construct sidewalks to infill gaps between existing sidewalks, complete full street block sidewalk lengths, connect to existing pedestrian generators (including schools, parks, churches, and commercial areas), and for pedestrian safety (hazard removal, better accessibility, curb ramp upgrades, and along arterial streets). The Town is receiving Federal grant funding towards the design and construction of this project.

In 2022, the Town applied through the Maricopa Association of Governments (MAG) for additional closeout funds for the construction phase. The summary below reflects the award of closeout funds.

Grant Summary:

FY22 Design: Federal share = \$335,048, Local share = \$22,065

FY24 Construction: Federal Share = \$3,310,704, Local share = \$200,117

Details

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

Location



Supplemental Attachments

 [Location Map\(/resource/cleargov-prod/projects/documents/21d7740bdd443aaa374a.pdf\)](/resource/cleargov-prod/projects/documents/21d7740bdd443aaa374a.pdf)

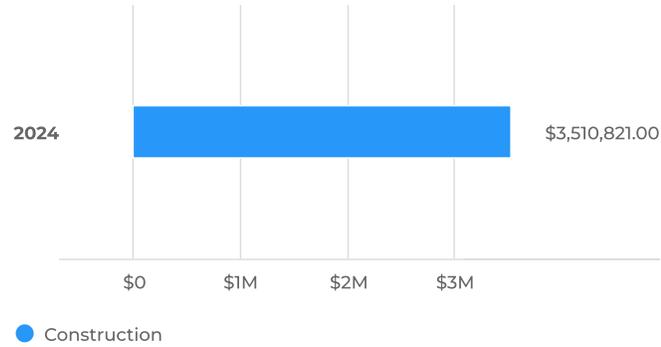
Benefit to Community

Most pre-incorporation areas within the Town were constructed without any sidewalks, requiring pedestrians to walk in the street. Increased roadway traffic has created safety hazards; increased pedestrian usage has intensified the hazards. Town funds may be used as matching funds for future sidewalk grant applications.

Capital Cost

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$357,113	\$3,510,821	\$3.511M	\$3.868M

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



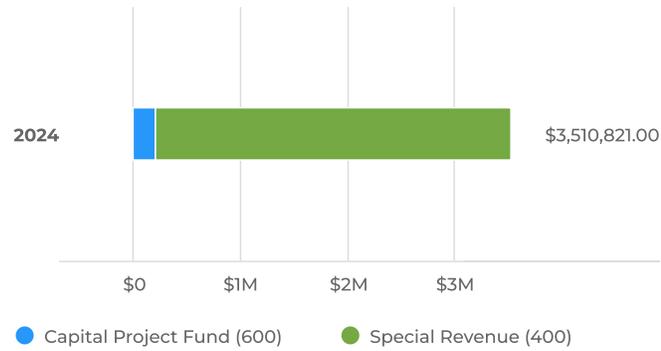
Capital Cost Breakdown

Capital Cost	To Date	FY2024	Total
Design	\$357,113		\$357,113
Construction		\$3,510,821	\$3,510,821
Total	\$357,113	\$3,510,821	\$3,867,934

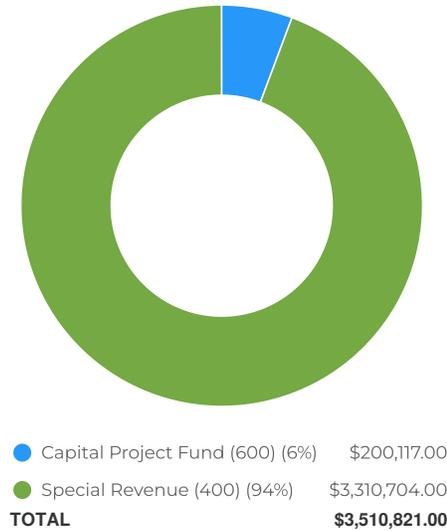
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$357,113	\$3,510,821	\$3.511M	\$3.868M

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



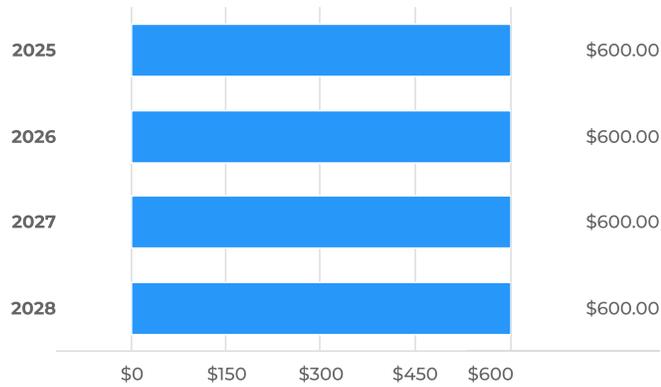
Funding Sources Breakdown			
Funding Sources	To Date	FY2024	Total
Special Revenue (400)	\$335,048	\$3,310,704	\$3,645,752
Capital Project Fund (600)	\$22,065	\$200,117	\$222,182
Total	\$357,113	\$3,510,821	\$3,867,934

Operational Costs

Total Budget (all years)
\$2.4K

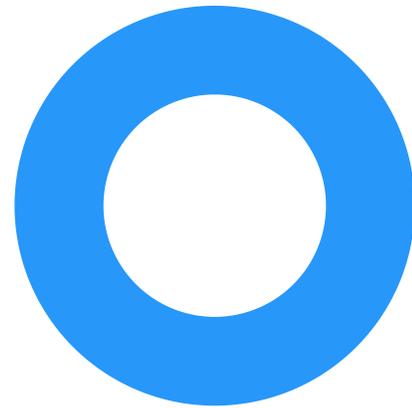
Project Total
\$2.4K

Operational Costs by Year (Adopted)



● Other Impact

Operational Costs for Budgeted Years (Adopted)



● Other Impact (100%) \$2,400.00
TOTAL \$2,400.00

Operational Costs Breakdown

Operational Costs	FY2025	FY2026	FY2027	FY2028	Total
Other Impact	\$600	\$600	\$600	\$600	\$2,400
Total	\$600	\$600	\$600	\$600	\$2,400

This request information is generated from , Adopted Version.

Sidewalk Infill and Design

Overview

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 provides design and construction for ADA-compliant concrete sidewalk and curb ramps where gaps currently exist. The new sidewalks will provide connectivity to improve the walkability in the Town, and supports the Town's Active Transportation Plan and the 2021 Strategic Plan for creating a walkable community.

In FY23, this project constructed infill sidewalks and/or ADA-compliant ramps at the following locations:

- on the north side of Saguaro Boulevard between Rand Drive and Tower Drive
 - at the Lake overlook Fountain Park connector
 - at the new pedestrian median crosswalk on Panorama Drive
 - on La Montana Drive at the driveway west of Parkview Boulevard
-

Images



Sidewalk Gap Infill

Details

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

Benefit to Community

Through the 2021 Active Transportation Plan planning process, citizens were asked to help identify key gaps in the sidewalk system and where the priorities should be for improvements. Installing sidewalks where gaps currently exist, allow pedestrians to use the sidewalk instead of walking in the adjacent street, reducing risk and creating a safer, more walkable community.

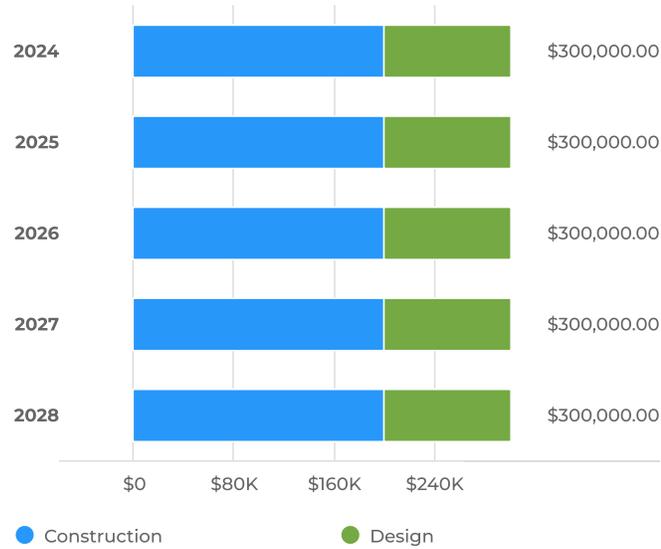
Capital Cost

FY2024 Budget
\$300,000

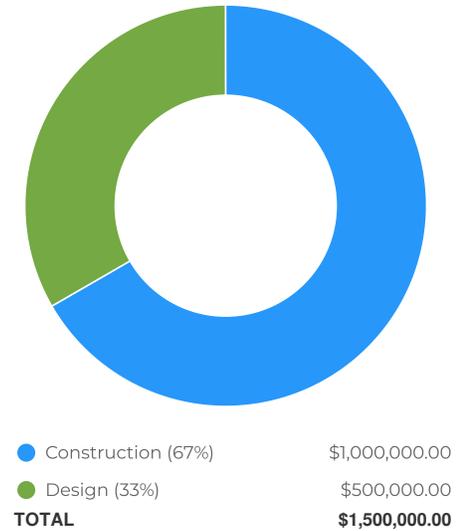
Total Budget (all years)
\$1.5M

Project Total
\$1.5M

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	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

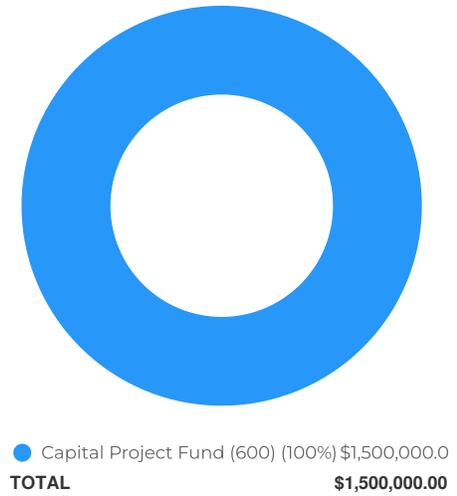
Funding Sources

FY2024 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	FY2024	FY2025	FY2026	FY2027	FY2028	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 request information is generated from , Adopted Version.

Town Hall Fire Alarm Panel and Device Upgrade

Overview

Request Owner	Justin Weldy, Public Works Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2024
Department	Public Works
Type	Capital Improvement
Project Number	F4042

Description

This project will upgrade the fire alarm panel and associated components in the Town Hall building.

Details

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

Location



Benefit to Community

The existing fire alarm system in Town Hall was part of the original construction and is reaching the end of its useful life. Alarm components are becoming obsolete, making repairs difficult. Both the Library/Museum and the Community Center facilities received fire alarm component upgrades in 2022.

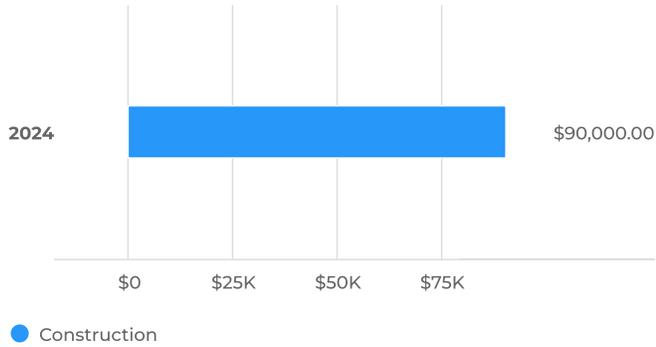
Capital Cost

FY2024 Budget
\$90,000

Total Budget (all years)
\$90K

Project Total
\$90K

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown			
Capital Cost	To Date	FY2024	Total
Construction	\$0	\$90,000	\$90,000
Total	\$0	\$90,000	\$90,000

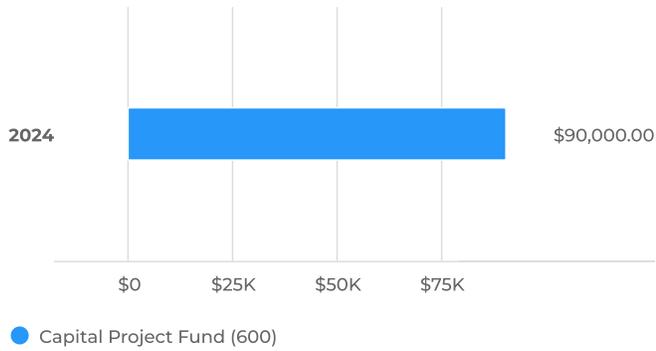
Funding Sources

FY2024 Budget
\$90,000

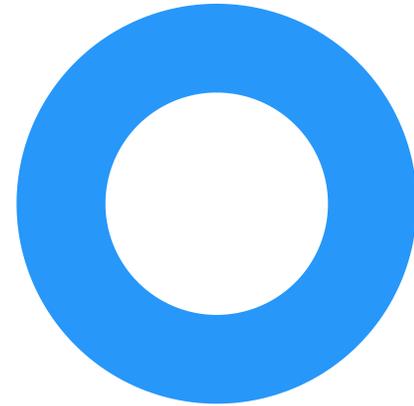
Total Budget (all years)
\$90K

Project Total
\$90K

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



● Capital Project Fund (600) (100%) \$90,000.00
TOTAL \$90,000.00

Funding Sources Breakdown

Funding Sources	To Date	FY2024	Total
Capital Project Fund (600)	\$0	\$90,000	\$90,000
Total	\$0	\$90,000	\$90,000

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.

Annual Comprehensive Financial Report (ACFR)

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

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.

Major Fund

Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.

Modified Accrual Basis of Accounting

The basis of accounting used by governmental-type funds. Under this basis, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period.

Municipal Property Corporation (MPC) Bond

Bonds that are backed by the excise taxes of the Town including local sales tax, franchise tax, State-shared sales tax, and motor vehicle in-lieu tax. The MPC is a non-profit corporation established for the purpose of issuing debt to purchase municipal facilities, which it leases to the Town.

Object Detail

An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objectives

Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame. The achievement of the objective advances an organization toward a corresponding goal.

Obligations

Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisitions, spending, and service delivery activities of the Town are controlled.

Operating Expenses

The cost for personnel, materials, and equipment required for a department to function.



Operating Impacts

Operating impacts are the additional, incremental revenues or costs associated with the project—any new cost or revenue streams resulting from the project less existing expenditures and revenues where applicable. These impacts include maintenance expenses, utility and personnel expenses, revenues from project-specific construction spending and operating revenues.

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. The revenue includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance

A formal legislative enactment by the governing body of a municipality. If the ordinance is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Pay-as-you-go Basis

A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Per Capita

A unit of measure that indicates the amount of some quantity per person in the Town.

Performance Based Budget

The Performance Based Budget is a customer based, performance driven, results oriented budget system based on Outcome Management. Outcome Management is a management approach that focuses on the results achieved when providing a service.

Performance Indicators

Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs. Measurement of service performance indicators that reflect the amount of money spent on services and the resulting outcomes at a specific level of services provided.

Performance Measurement

Statistical indicators that permit program evaluation to be conducted in a budgetary context.

Performance Target

Percentage or number for each program performance measure that will be the desired level of performance for the upcoming budget period.

Personal Services

The classification of all salaries, wages, and fringe benefits expenditures. Fringe benefits include FICA, retirement contributions, medical insurance, life insurance, and workers' compensation. In some cases, benefits may also include clothing allowances and education assistance.

Policy

A plan, course of action, or guiding principle, designed to set parameters for decisions and actions. A policy could also be a more precise statement of a desired course of action.

Program

A group of related activities performed by one or more divisions or departments of the Town for the purpose of accomplishing a service the Town is responsible for delivering.

Property Tax

Total property tax levied by a municipality on the assessed value of a property within Town limits. In Arizona, the property tax system is divided into primary and secondary.



- **Primary Property Tax** – A limited tax levy used for operations based on primary assessed valuation and primary tax rate. The tax rate is restricted to a 2% annual increase. Municipalities may use this tax for any purpose.
- **Secondary Property Tax** – An unlimited tax levy restricted to voter-approved budget overrides. The tax is based on the secondary assessed valuation and secondary tax rate.

Reserve

An account used to segregate a portion of a fund balance to indicate that it is not available for expenditure, or it is legally set aside for a specific future use.

Resolution

A special or temporary order of the Town Council. Requires less formality than an ordinance or statute.

Resources

Total amounts available for appropriation including estimated revenues, bond/loan proceeds, fund transfers, and beginning fund balances.

Revenue

Amounts received by government from sources including taxes, fines, fees, grants, or charges for services, which can be used to finance government operations or capital assets. These amounts increase the net assets of the government. For those revenues which are recorded on an accrual basis, this term designates additions to assets which (a) do not increase any liability, (b) do not represent recovery of an expenditure, and (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets.

Revenue Bonds

Bonds whose principal and interest are payable exclusively from earnings of a revenue generating fund.

Secondary Property Tax Rate

Arizona statute does not limit the secondary tax levy amount and municipalities may only use this levy to retire the principal and interest or redemption charges on bonded debt.

Service Level

Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Sinking Fund

A means of repaying funds that were borrowed through a bond issue. The issuer makes periodic payments to a trustee who retires part of the issue by purchasing the bonds in the open market.

Special Revenue Fund

Created out of receipts of specific taxes or other earmarked revenues. Such funds are authorized by statutory or charter provisions to pay for specific activities with a special form of continuing revenues.

State-shared Revenue

Includes the Town's portion of State sales tax revenues, State income tax receipts, and motor vehicle in-lieu taxes.

Strategic Plan

The Strategic Plan defines the Town's strategy (<http://en.wikipedia.org/wiki/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.