

# Town of Fountain Hills

## Fiscal Year 2027 Proposed Budget

Proposed Version - 04/14/2026





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# Reader's Guide

## Introduction

This section of the budget book includes general information about the Town, its financial and budgetary policies, the demographics of our community, the organizational structure of Town staff, as well as historical information. You should read this section of the budget book if you are interested in learning more about the Town and how it manages its finances each fiscal year.

## Supplemental Requests

The Supplemental Requests section details all supplemental budget requests submitted by departments/divisions during the FY2027 budget process. Every Town Department/Division has the opportunity to submit supplemental budget requests for the following year. A supplemental budget request is simply a request for additional budget authority to increase services, programs or to meet a departmental need. These supplemental requests can be ongoing, one-time, or personnel and require discussion and justification for how they will bring value to the residents of the Town of Fountain Hills.

## Executive Summary

This section of the budget book provides an overall summary of the FY2027 proposed budget compared to historical data, and discusses the Town's Strategic Plan, budget timeline, priorities and issues, as well as short-term factors considered throughout the budget process.

## Funds Summary Overview

This section details the FY2027 budget for all the Town's funds. Each major fund is separately presented, including the following funds:

- General Fund
- Streets Fund
- Capital Projects Fund
- Facilities Reserve Fund
- Special Revenue Fund
- Economic Development Funds (3 funds presented combined)
  - Economic Development Fund
  - Downtown Strategy Fund
  - Tourism Fund

All 10 non-major funds are combined into their own page, and the charts break out the budgeted amounts by fund. This section is the main overview of the FY2027 budget.





## Funding Sources Overview

The Funding Sources Overview section provides detailed information about the Town's revenue sources. This section breaks out different types of revenues within each of the Town's funds, and you are able to review the following:

- Local sales taxes (Transaction Privilege Taxes - TPT)
- State Shared Revenues
  - General Fund
  - Streets Fund
- Other Revenues (across funds)
- Investment Earnings

Local sales taxes and State Shared revenues make up most of the Town's revenues each year.

## Departments Summary

The Departments Summary section details the FY2027 budget from a different perspective. Most of the Town's departments/divisions operate directly out of the General Fund, but certain departments/divisions also operate out of other funds. This section presents each department/division's budget and breaks out operating budgets across relevant funds.

## Capital Improvement Plan and Capital Projects

The next two sections detail the Town's Capital Improvement Plan (CIP) with a 5-year outlook for planning and funding purposes. The Capital Improvement Plan section provides an overview of the projected costs by funding source and department. The Capital Projects section provides details of all the proposed capital projects included in the FY2027 budget. Specifically, you can review the details of each proposed project as well as pictures/illustrations submitted by the Public Works and Community Services departments.

## Debt Services Overview

The Debt Services Overview section details past long-term debt issued and paid off by the Town. The Town of Fountain Hills does not currently have any debt, which means the Town will not levy secondary property taxes in FY2027.

# Transmittal Letter

**Rachael Goodwin, Town Manager**

Honorable Mayor, Council and Residents,

I am pleased to present the proposed budget for Fiscal Year 2026-27, covering the period of July 1, 2026, to June 30, 2027. This balanced budget represents the collective conversations and direction received from Council, setting a plan for next fiscal year. As we've discussed, plans often change along the way, but the proposed budget is a critical step in planning for the coming year to be prepared for providing important levels of service for our Town residents.

The proposed overall budget for FY 2026-27 is \$49.2 million, which includes \$26.8 million, for the General Fund. The General Fund is the primary fund for most Town operations, and seventeen other funds incorporating additional personnel, capital projects, special projects, and operating programs are included in the proposal.

The Town of Fountain Hills is committed to continued transparency and financial stability. The Town publishes its tentative budget in the local newspaper and holds open public workshops, and will hold a public hearing on the budget in June 2026. In addition, both the proposed and adopted budgets will be presented on the Town's website using the ClearGov budgeting platform for greater transparency and navigation.

The Fiscal Year 2026-27 Budget serves as a fiscally responsible plan and a foundational basis for the Town's annual operations. I would like to thank the Mayor and Town Council for their direction and support throughout the development of this proposed budget. In addition, I would like to thank Town staff members for their efforts and hard work in preparing this budget for the Council's consideration.

Respectfully submitted,

Rachael Goodwin

Town Manager

# Budgeting 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 the local government to have involved stakeholders.

Each year, the Town of Fountain Hills budget is developed from the Town Council's priorities by Administration and various departments. Meetings with each Department, the Town Manager and the Finance Division are held during the months of January/February. After these meetings are completed, a proposed Town-wide balanced budget is prepared for submission to the full Town Council and public in April after various public work session meetings discussing budgetary priorities.

## Recommended Budget Practices

The Town of Fountain Hills budget process is designed to meet stakeholders' needs for information and input; decision makers' needs for information and advice from residents on their desired levels of services; and the timeline set by the State of Arizona through the Arizona Revised Statutes.

The Town of Fountain Hills budget process incorporates the recommended practices promulgated by the Government Finance Officers Association (GFOA). Concurrently, Town staff apply diligent effort to improving the processes, decisions and outcomes with each new budget year.

## 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 budget process following best practices is characterized by several essential features:

- Incorporates a long-term perspective
- Establishes linkages to broad goals
- Focuses on 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 management 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 the 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.

### **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 Town's budget process is a year-round process. Throughout the fiscal year, residents 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 may develop suggested 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 begin the process of implementing the newly adopted budget and are 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 presentation of actual revenues compared to projections to ensure the Town's budget continues to be fiscally sound.

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 funds.

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.

### **Which 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. The Streets (HURF) Fund, grants, and the Excise Tax Funds (such as the Economic Development and Downtown Strategy 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. The Municipal Property Corporation (MPC) fund is included within the debt service funds.
- **Capital Projects Funds** – to account for the purchase or construction of major capital facilities, 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 Reserve Fund and the Development Impact Fee Funds (for Streets, Fire, and Parks).

### 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 Council Budget Retreat Work Session in February, which is typically held around the beginning of the calendar year. Around March, the Finance Division holds a budget open house to discuss next year's priorities and revenue outlook, where the public is welcome to attend and ask any questions they have about the Town's finances and budget process. The proposed budget will be presented to the public and Town Council in April. This meeting 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. The final budget adoption in June includes a public hearing when the Town Council may hear the public comments on the budget.



**State of the Town 2026**

Mayor Friedel Speaking to Town Residents



**FY2027 Budget Town Hall**

March 11, 2026 - Held in Council Chambers



# History of the Town of Fountain Hills

The Town of Fountain Hills is a master-planned community established in 1970 by McCulloch Properties (now MCO Properties, Inc.). Prior to 1970, the area was a cattle ranch and was part of one of the largest land and cattle holdings in Arizona. The land was purchased by Robert McCulloch in the late 1960s and the community was designed by Charles Wood, Jr. (designer of Disneyland in southern California). The centerpiece of Fountain Hills is one of the world's tallest man-made fountains, a focal point that attracts thousands of visitors each year. Located on 13,006 acres of land, Fountain Hills is surrounded by the McDowell Mountains and Scottsdale on the West, the Fort McDowell Yavapai Nation on the East, the Salt River Pima-Maricopa Indian Community on the South, and by the McDowell Mountain Regional Park on the North. The elevation is 1,520 feet at the fountain, 2,460 feet at the Adero Canyon Trailhead, and is approximately 500 feet above Phoenix.

Over the past thirty years, Fountain Hills has grown from 10,030 residents to a town of about 24,000 in 2026. On June 5, 2006, the Town of Fountain Hills became twenty square miles and about ten percent larger by annexing 1,300 acres of State Trust Land. The process to annex the State Trust Land occurred over a two- and-a-half-year period, and development of the land may occur in the years to come. Annexing this property into the Town ensures that its possible future development will be of the highest quality under Town standards.



**Thursday Concert Series**  
Centennial Circle



**Irish Fest 2026**  
Fountain Park

The Town offers a wide range of living accommodations, from small condominium complexes to large custom homes. Fountain Hills also offers recreational and cultural programs and services that contribute to a high quality of life for its residents. The community consists of primarily residential property and open space; of the total 20.32 square miles of land, only 2.5% of the total is zoned commercial and/or industrial, 24.7% is preserved as open space and 48.5% is residential.

The Town of Fountain Hills is an Arizona municipal corporation, acting as a general law town as prescribed in the Arizona Revised Statutes. The Town was incorporated on December 5, 1989, with the governmental and administrative affairs of the Town operating under the Council-Manager form of government. Legislative authority is vested in a seven-member Town Council. The Mayor is a member of the Town Council who is directly elected by voters and chairs the Town Council meetings. The members of the Council are elected at large and serve four-year overlapping terms. The Town Council is responsible for the adoption of local ordinances, budget adoption, appointment of residents to citizen advisory committees and hiring the Town Manager. The Town Manager is responsible for the implementation of the policies of the Town Council and overall management of the Town through department directors and about 106 full-time equivalent (FTE) employees. The Presiding Judge, Town Attorney, and Town Prosecutor are under the direction of the Town Council.

# Supplemental Requests from Departments

Every December, each Town Department has the opportunity to submit supplemental budget requests for the following year. A supplemental budget request is simply a request for additional budget authority to increase services, programs or to meet a departmental need. These supplemental requests can be ongoing, one-time, or personnel which require discussion and justification for how they will bring value to the residents of the Town of Fountain Hills. For the FY2027 budget, departments submitted 14 supplemental budget requests from various funding sources, and the Town Manager's recommended amounts are displayed below for Mayor and Council consideration.

## Ongoing Non-Personnel Requests

The following requests include all budget supplemental requests from departments for ongoing costs unrelated to staffing. Each request has been presented and discussed with the Town Manager and Finance staff and proposed budget amounts are included in the final "Manager Recommended" column. These amounts would be included in the FY2027 budget and subsequent years included in departmental base budgets moving forward, unless specifically removed.

| Request Title                            | Department | Revenue Source | FY27 Costs      | Manager Recommended |
|------------------------------------------|------------|----------------|-----------------|---------------------|
| <b>General Fund:</b>                     |            |                |                 |                     |
| ChatGPT Organization Subscription        | Admin      | General Fund   | \$4,500         | \$4,500             |
| Staffing for Inflatables at Events       | Comm Serv  | General Fund   | 8,300           | 8,300               |
| <b>Total General Fund:</b>               |            |                | <b>\$12,800</b> | <b>\$12,800</b>     |
| <b>Economic Development Funds:</b>       |            |                |                 |                     |
| Fountain Hills Promotional Materials     | Econ Dev   | Econ Dev Fund  | \$10,000        | \$10,000            |
| Ave of the Fountains Street Banners      | Econ Dev   | Downtown Fund  | 15,000          | 15,000              |
| Downtown Videos                          | Econ Dev   | Downtown Fund  | 10,000          | 10,000              |
| <b>Total Economic Development Funds:</b> |            |                | <b>\$35,000</b> | <b>\$35,000</b>     |
| <b>Total All Funds:</b>                  |            |                | <b>\$47,800</b> | <b>\$47,800</b>     |

### General Fund

**BA-100-03 - ChatGPT Organization Subscription - \$4,500 in Administration Department:** Purchasing a centralized, paid business account for Town Staff to use ChatGPT is essential for boosting productivity and ensuring data security. This account allows staff to quickly automate routine tasks like drafting reports and summarizing documents, saving time and taxpayer money. It also ensures all staff have reliable, priority access to the best tools and can generate consistent, accurate content aligned with Town policies, ultimately improving municipal efficiency and public service quality.

**BA-100-06 - Staffing for Inflatables at Events - \$8,300 in Community Services Department:** Beginning in FY26, the Community Services Department shifted to using paid staffing provided by our inflatable vendors. This change was prompted by the inability to fill volunteer roles for Irish Fest, and the department determined that relying on volunteers for this function was no longer sustainable. Operating inflatables requires consistent attention, physical stamina, and trained supervision, needs that our current volunteer pool often cannot meet. Additionally, vendor insurance policies require proper staffing, and failing to meet those standards can increase the Town's potential liability. To ensure safe operation, compliance with vendor requirements, and reliable support at our events, we are



requesting an additional \$8,300 in the Parks & Recreation budget for FY27. This funding will cover vendor-provided staffing for inflatable slides, obstacle courses, and rock walls at key community events.

### **Economic Development Funds**

**BA-310-01 - Fountain Hills Promotional Materials (Economic Development Fund) - \$10,000:** To provide additional budget authority to purchase promotional materials that are Fountain Hills branded items for the Arizona League of Cities and Towns Showcase, visitors to the community/town hall (Sister Cities, students), Mayor's Youth Council, etc.

**BA-300-01 - Avenue of the Fountains Street Banners (Downtown Strategy Fund) - \$15,000:** The unanimously approved 2024 Downtown Strategy, under Focus Area 4: Public Spaces/Place making, includes an implementation strategy for signage that states: "Update the existing street banners along the Avenue District." The goal is to replace the street banners annually along the Avenue of the Fountains.

**BA-300-02 - Downtown Videos (Downtown Strategy Fund) - \$10,000:** The 2023-2026 Community Economic Development Strategy has five focus areas: Business Attraction, Business Retention and Expansion (BRE), Marketing, Strategic Partnerships and Tourism. The downtown videos will be used to highlight and promote business within the downtown with a specific emphasis on businesses that generate sales tax revenue. The project began in FY26, has been appreciated by businesses and has successful BRE and Marketing tools.

## One-Time Requests

The following requests include all budget supplemental requests from departments for one-time costs unrelated to staffing. Each request has been presented and discussed with the Town Manager and Finance staff and proposed budget amounts are included in the final "Manager Recommended" column. These requests would be added to the FY2027 budget as a one-time line item and removed during the FY2028 budget process.

| Request Title                           | Department   | Revenue Source | FY27 Costs        | Manager Recommended |
|-----------------------------------------|--------------|----------------|-------------------|---------------------|
| <b><u>Downtown Strategy Fund:</u></b>   |              |                |                   |                     |
| Verde River Banners                     | Econ Dev     | Downtown Fund  | \$10,000          | \$10,000            |
| Performance Pad - Avenue Linear Park    | Public Works | Downtown Fund  | 50,000            | 40,000              |
| <b>Total Downtown Strategy Fund:</b>    |              |                | <b>\$ 60,000</b>  | <b>\$ 50,000</b>    |
| <b><u>Court Enhancement Fund:</u></b>   |              |                |                   |                     |
| Judge Office - Furniture Refresh        | Muni Court   | Court Enh Fund | \$20,000          | \$10,000            |
| <b>Total Court Enhancement Fund:</b>    |              |                | <b>\$ 20,000</b>  | <b>\$ 10,000</b>    |
| <b><u>Vehicle Replacement Fund:</u></b> |              |                |                   |                     |
| #156 Vehicle Replacement                | Pub Works    | Veh Repl Fund  | \$55,000          | \$55,000            |
| #158 Vehicle Replacement                | Pub Works    | Veh Repl Fund  | 60,000            | 60,000              |
| #159 Vehicle Replacement                | Comm Serv    | Veh Repl Fund  | 50,000            | 50,000              |
| <b>Total Vehicle Replacement Fund:</b>  |              |                | <b>\$ 165,000</b> | <b>\$ 165,000</b>   |
| <b>Total All Funds:</b>                 |              |                | <b>\$ 245,000</b> | <b>\$ 225,000</b>   |

### **Downtown Strategy Fund**

**300-01 - Verde River Banners - \$10,000 in Economic Development Division:** Council unanimously approved the Downtown Strategy and in FY26 approved a 5-Year Downtown Streetscapes CIP. In FY26, design has begun on Verde

River and Parkview. Construction will begin and conclude in FY27. Banners will need to be installed on the newly improved Verde River.

**300-02 - Performance Pad - \$40,000 in Public Works Department:** This project will design and fabricate a durable, reusable performance pad at the Avenue Linear Park Water Features to provide a stable, level foundation for seasonal programming and special event elements. The improvement will replace temporary, one-season platforms with a purpose-built pad designed for repeated annual use. The pad will be engineered for expected loading, outdoor exposure, and efficient setup/removal, while maintaining an attractive appearance consistent with the park setting.

This project will:

- Replace short-lived temporary installations: Past temporary platforms typically lasted only one season and required repeated rebuilding and disposal.
- Improves reliability: A stable, level, engineered foundation reduces shifting, uneven surfaces, and related safety concerns during public events and installations.
- Reduce recurring costs and staff time: A reusable pad lowers annual material purchases and minimizes labor associated with constructing, repairing, and dismantling temporary structures.
- Enhance aesthetics and professionalism: A consistent, purpose-built pad improves the appearance of seasonal setups and creates a cleaner, more polished public-facing installation area.
- Support long-term event operations: Provides a repeatable, predictable foundation that improves planning and logistics for annual seasonal programming and other community events.

### **Court Enhancement Fund**

**420-02 - Judge Office - Furniture Refresh - \$10,000 in Municipal Court Department:** The judge's office is a professional workspace used for judicial duties, confidential meetings, and interactions with court leadership and justice partners. The current furnishings and layout are outdated and no longer meet functional or ergonomic needs.

A modest office refresh will improve efficiency, organization, and comfort while maintaining a neutral, professional appearance consistent with judicial standards. The new updates will focus on functionality and durability.

### **Vehicle Replacement Fund**

**810-01 - #156 Vehicle Replacement - \$55,000 in the Public Works Department:** Replace the 2014 Ford F-250 that has exceeded the fleet replacement standard of 10 years or 100,000 miles for light-duty trucks. Due to its age, the vehicle is becoming less reliable and more expensive to maintain.

**810-02 - #158 Vehicle Replacement - \$60,000 in the Public Works Department:** Replace the 2014 Ford F-250 that has exceeded the fleet replacement standard of 10 years or 100,000 miles for light-duty trucks. Due to its age, the vehicle is becoming less reliable and more expensive to maintain.

**810-03 - #159 Vehicle Replacement - \$50,000 in Community Services Department:** Replace the 2016 Ford F-150 that has exceeded the fleet replacement standard of 10 years or 100,000 miles for light-duty trucks. Due to its age, the vehicle is becoming less reliable and more expensive to maintain.

# Personnel (Ongoing)

The following requests include all budget supplemental requests from departments for ongoing personnel costs for staffing. Each request has been presented and discussed with the Town Manager and Finance staff. Proposed budget amounts are included in the final "Manager Recommended" column.

| Request Title                         | Department | Revenue Source | FY27 Costs       | Manager Recommended |
|---------------------------------------|------------|----------------|------------------|---------------------|
| <b>General Fund:</b>                  |            |                |                  |                     |
| Groundskeeper I - Part-Time           | Comm Serv  | Gen Fund       | \$31,142         | \$31,142            |
| Deputy Town Clerk                     | Admin      | Gen Fund       | 124,133          | 124,133             |
| Firefighter - 1 in FY27 (2 in Future) | Fire       | Gen Fund       | 127,868          | 127,868             |
| <b>Total General Fund:</b>            |            |                | <b>\$283,143</b> | <b>\$283,143</b>    |

## General Fund

**BAP-100-01 - Groundskeeper I - Part-Time - \$31,142 in Community Services Department:** This position will add a part-time (20 hours per week) employee to provide weekend coverage, allowing Parks Department staff to be available seven days per week to address maintenance needs and operational issues as they arise. During assigned shifts, the employee would perform routine Parks work under the direction of the Parks Supervisor or Parks Superintendent. The position would also serve as a point of contact for Park Attendants during events and tournaments, helping to reduce downtime, address issues promptly, and support the completion of park projects and tasks. In addition, adding this position will help manage the increased workload associated with the development and maintenance of new pocket parks.

**BAP-100-02 - Deputy Town Clerk - \$124,133 in Administration Department:** The Deputy Town Clerk position provides senior-level administrative and professional support to the Town Clerk and ensures continuity of legally mandated Clerk's Office functions. This role supports the day-to-day operations of the Clerk's Office, oversees records management for intake, organization, retention, retrieval, digitization, and lawful disposition of Town records in compliance with Arizona Public Records Law and state retention requirements and public records compliance, supports agenda and meeting management, assists with elections and campaign finance reporting, collaborates with staff, and serves as Acting Town Clerk in the absence of the Town Clerk with duties as assigned.

### Workload Impact:

The addition of 1.0 FTE Deputy Town Clerk addresses increased regulatory complexity, workload volume, and operational risk within the Clerk's Office. The position provides essential redundancy for statutory functions subject to strict legal timelines, including public records requests, Open Meeting Law compliance, agenda management, and elections administration. By assuming operational leadership and program oversight responsibilities, the Deputy Town Clerk reduces reliance on a single position for high-risk statutory duties, improves response times and compliance consistency, and allows the Town Clerk to focus on executive-level responsibilities, policy direction, and Council support.

This position strengthens internal controls, mitigates legal and operational risk, supports succession planning, and ensures uninterrupted delivery of essential governance and transparency functions.

**BAP-100-04 - Firefighter - 1 in FY2027 (2 in Future Years):** Hiring of three new firefighters over the next 3 years to offset overtime for shift coverage. Also, to help preserve firefighters' mental and physical health and avoid burnout. Only 1 of the 3 positions will be budgeted for FY2027.

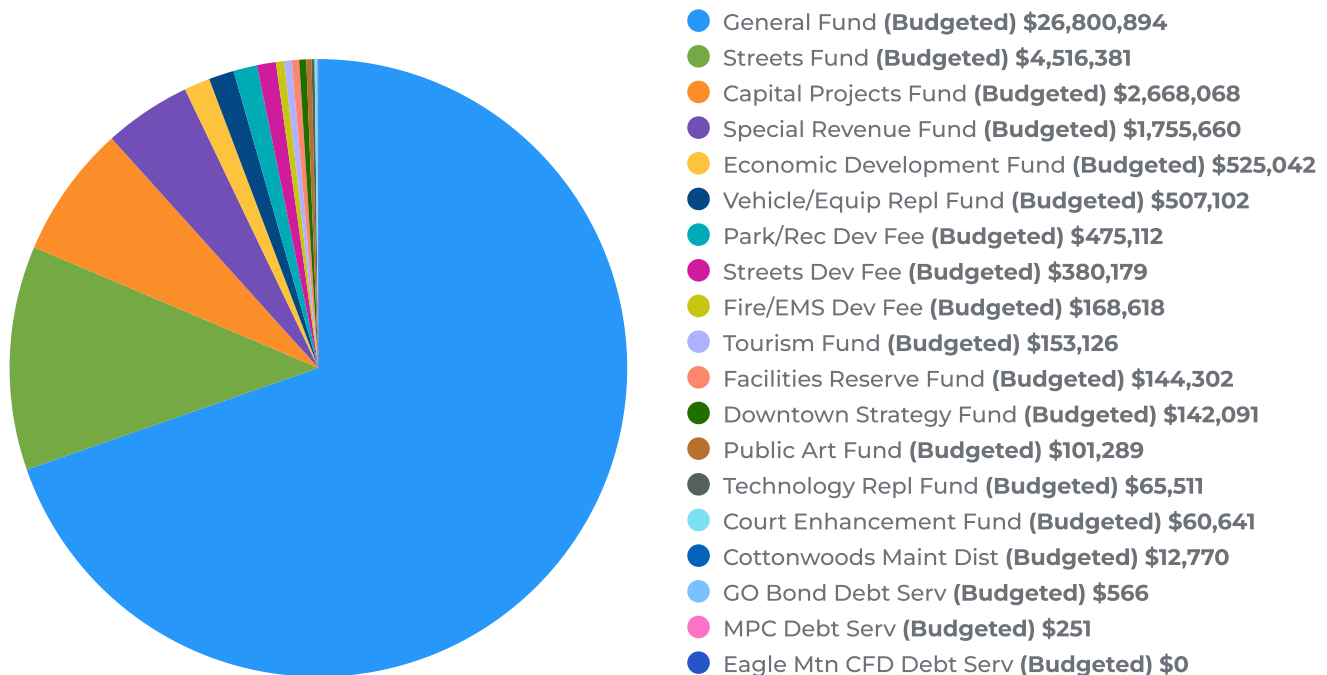
# Executive Summary

This summary includes the General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Funds, and Internal Service Funds. The Town's General Fund must be balanced between current year's projected revenues and current year budgeted expenditures. However, other funds may use existing fund balances from prior years to cover current year expenditures. This summary provides an overall town-wide proposed budget for fiscal year 2027, beginning on July 1, 2026.

## Projected Revenues

The Town is projecting \$38.5 million of total revenue for FY2027. Major fund projected revenues include the General Fund at \$26.8 million, the Streets Fund at \$4.5 million, and the Capital Projects Fund at \$2.7 million (including expected grant revenues; the Capital Projects Fund also receives transfers in of General Fund excess reserves at year-end). The Town utilizes a conservative revenue projection methodology to ensure the Town is well-prepared for economic slowdowns. Recent revenue growth has flattened, which is reflected in these projections.

### FY2027 Projected Revenues

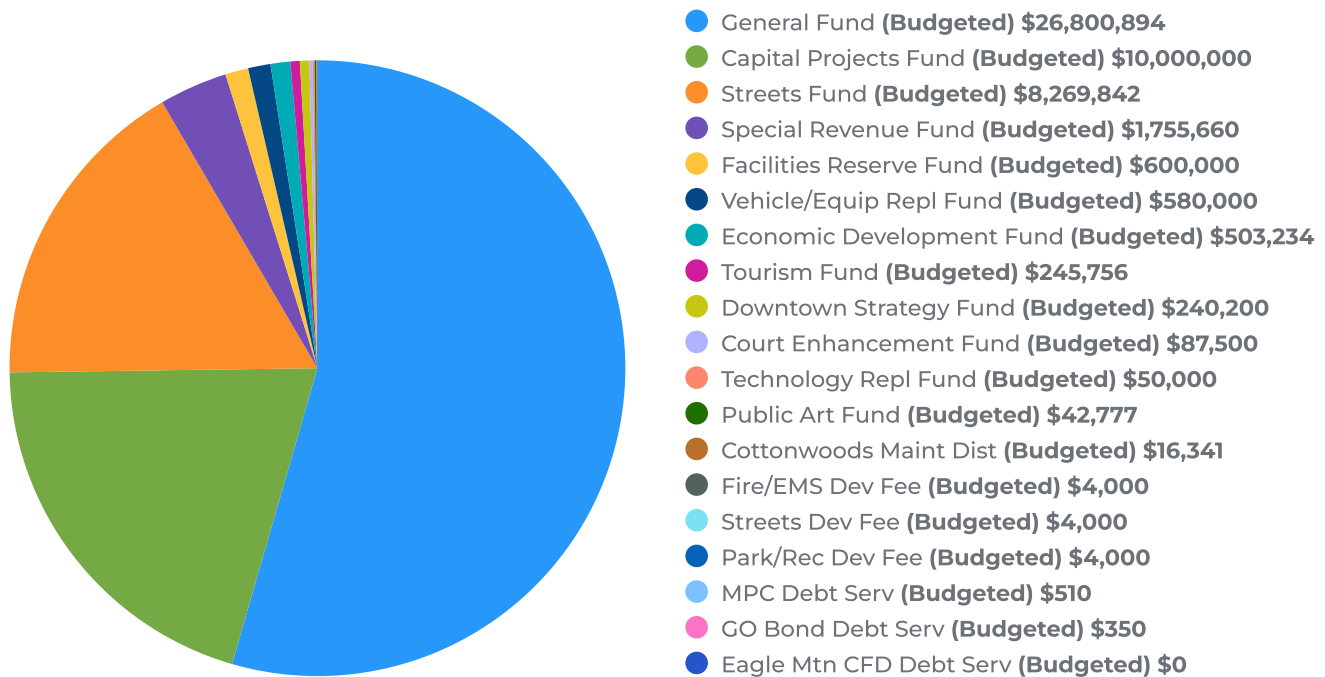


# Budgeted Expenditures

Town staff have included \$49.2 million of total budgeted expenditures for the FY2027 proposed budget, including \$26.8 million in the Town's primary operating fund, the General Fund.

Based on Council direction during budgetary work sessions, this FY2027 proposed budget includes a balanced General Fund budget with about \$1 million of contingency to maintain levels of service to our residents, and continued emphasis on roadwork and capital improvements in our Town. Specifically, \$8.3 million is budgeted in the Streets Fund supporting road projects, and about \$10 million is budgeted for the Town's Capital Projects Fund for 20 planned capital improvements Town-wide. Considering all these factors, the Town will also ensure that this proposed budget, and ultimately the final adopted budget, complies with the Arizona Constitutional expenditure limitation of \$38.2 million for FY2027.

## FY2027 Budgeted Expenditures



# Funds Summary Overview

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, deferred outflows, liabilities, deferred inflows, fund balance, revenues and expenditures. Town resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled. The Town of Fountain Hills appropriates all funds in its budget process.

## **Major Funds:**

### **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 to be used for all financial resources except those required to be accounted for in another fund and has designations of non-spendable, restricted, committed, assigned or unassigned. The General Fund meets the GFOA criteria for major funds.

### **Streets Fund**

The **Streets (HURF) Fund (Fund 200)** is funded by 0.2% of local sales tax, State-shared revenues and transfers from the General Fund, as directed by Council. 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 Streets Fund meets the GFOA criteria for major funds.

### **Capital Projects Fund**

The **Capital Projects Fund (Fund 600)** revenues are assigned 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 Capital Projects Fund meets the GFOA criteria for major funds.

### **Facilities Reserve Fund**

The **Facilities Reserve Fund (Fund 610)** 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, and parks and recreation structures. The Facilities Reserve Fund meets the GFOA criteria for major funds.

### **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 grant 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 Special Revenue Fund meets the GFOA criteria for major funds.

### **Economic Development Fund(s)**





The Economic Development Division operates out of these three funds: **Economic Development Fund, Downtown Strategy Fund, and Tourism Fund** which have been established to account for local sales tax revenues to be used for these purposes. The Town deposits 0.08% and 0.02% of local sales tax collections into the Economic Development Fund and Downtown Strategy Fund, respectively, and deposits Tourism grant revenues and transfers from the Economic Development Fund into the Tourism Fund. These three funds are presented together for readability and programmatic context, although legally budgeted separately. Specifically, these funds are used for the Town's Economic Development programs, including Downtown Strategy and Tourism initiatives. Although these funds do not meet GFOA criteria for major funds, their importance to Town operations requires separate presentation (combined for this book).

## Major Funds Relationships with Departments/Divisions

| MAJOR FUNDS                 |                           | DEPARTMENT/DIVISION                                                                                          |                                                                                                                                 |                                                                |              |                      |  |
|-----------------------------|---------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|--------------|----------------------|--|
| General Fund                | Mayor & Council           | Administration                                                                                               | General Government                                                                                                              | Municipal Court                                                | Public Works | Development Services |  |
|                             | Community Services        | Fire & Emergency Medical Services                                                                            | Law Enforcement (MCSO)                                                                                                          | General operations funding for most Town services and programs |              |                      |  |
| Special Revenue Funds:      |                           |                                                                                                              |                                                                                                                                 |                                                                |              |                      |  |
| Streets Fund                | Public Works              | Highway user revenues and other dedicated revenues to be used by Public Works for street purposes            |                                                                                                                                 |                                                                |              |                      |  |
| Special Revenue/Grants Fund | Administration (Finance)  | Used by Finance Division to account for grant revenues not already accounted for in Capital Improvement Plan |                                                                                                                                 |                                                                |              |                      |  |
| Economic Development Fund   | Administration (Econ Dev) | Used by Economic Development Division to support economic development programs                               |                                                                                                                                 |                                                                |              |                      |  |
| Downtown Strategy Fund      | Administration (Econ Dev) | Used by Economic Development Division for downtown strategy initiatives                                      |                                                                                                                                 |                                                                |              |                      |  |
| Tourism Fund                | Administration (Econ Dev) | Used by Economic Development Division for tourism programs                                                   |                                                                                                                                 |                                                                |              |                      |  |
| Capital Projects Funds:     |                           |                                                                                                              |                                                                                                                                 |                                                                |              |                      |  |
| Capital Projects Fund       | Public Works              | Community Services                                                                                           | Public Works and Community Services Departments use this fund for Council-approved Capital Improvement Plan projects            |                                                                |              |                      |  |
| Facilities Reserve Fund     | Public Works              | Community Services                                                                                           | Public Works and Community Services Departments use this fund for replacement and repair costs for existing Town infrastructure |                                                                |              |                      |  |

8 Major Funds (including General Fund)

# Non-Major Funds Relationships with Departments/Divisions

**All 11 other non-major funds include:** Streets, Fire, and Park Development Impact Fees (Capital Funds); Public Art Fund; Court Enhancement Fund; Cottonwoods Maintenance District (special taxing legally separate district); Eagle Mountain Community Facilities District (special taxing legally separate district); Technology and Vehicle Replacement Funds (Internal Service); General Obligation Bond and Municipal Property Corporation Funds (Debt Service)

| <b><u>NONMAJOR FUNDS</u></b>                 | <b><u>DEPARTMENT/DIVISION</u></b>                                                                                                                                                                                                                                                                    |
|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Capital Projects Funds:</i>               |                                                                                                                                                                                                                                                                                                      |
| <b>Streets Dev Impact Fees Fund</b>          | <b>Public Works</b> Can be used by the Public Works Department for certain streets improvement projects, in accordance with State law governing development impact fees                                                                                                                              |
| <b>Fire Dev Impact Fees Fund</b>             | <b>Fire &amp; Emergency Medical Services</b> Can be used by the Fire Department for facilities improvement projects and equipment expansion, in accordance with State law governing development impact fees                                                                                          |
| <b>Parks Dev Impact Fees Fund</b>            | <b>Community Services</b> Can be used by the Community Services Department for parks improvement projects and equipment expansion, in accordance with State law governing development impact fees                                                                                                    |
| <i>Special Revenue Funds:</i>                |                                                                                                                                                                                                                                                                                                      |
| <b>Public Art Fund</b>                       | <b>Community Services</b> Can be used by the Community Services Department to clean, repair and maintain public art pieces owned by the Town of Fountain Hills                                                                                                                                       |
| <b>Court Enhancement Fund</b>                | <b>Municipal Court</b> Can be used by the Municipal Court in support of court programs, in accordance with State law governing court enhancement fees                                                                                                                                                |
| <b>Cottonwoods Maint District Fund</b>       | <b>Special Taxing District</b> Can be used for maintenance of the legally separate Cottonwoods maintenance taxing district within Town limits, in accordance with Board approvals of the annual budget. The Board is fully comprised of the Town Council.                                            |
| <i>Internal Service Funds:</i>               |                                                                                                                                                                                                                                                                                                      |
| <b>Technology Replacement Fund</b>           | <b>Administration (Info Tech)</b> Used by Information Technology Division to replace outdated equipment.                                                                                                                                                                                             |
| <b>Vehicle Replacement Fund</b>              | <b>Public Works/Fire Department</b> Used by the Public Works Department to replace outdated fleet vehicles, including vehicles for the Fire Department.                                                                                                                                              |
| <i>Debt Service Funds:</i>                   |                                                                                                                                                                                                                                                                                                      |
| <b>General Obligation Bond Fund</b>          | <b>Administration</b> Previous general obligation bond secondary tax collections and repayments were accounted for in this fund. The debt was paid off in 2021 and the Town does not currently levy a secondary property tax on its residents.                                                       |
| <b>Municipal Property Corporation Fund</b>   | <b>Municipal Property Corporation (MPC)</b> The MPC fund was used by the legally separate nonprofit organization to issue bonds for building several large facilities in Town about 20 years ago. Now that all bonds have been redeemed, ownership of these facilities were transferred to the Town. |
| <b>Eagle Mountain Comm Fac District Fund</b> | <b>Special Taxing District</b> Previous debt issuances created the legally separate Eagle Mountain Community Facilities taxing district within Town limits, and can be used in accordance with Board approvals of the annual budget. The Board is fully comprised of the Town Council.               |

11 Nonmajor Funds

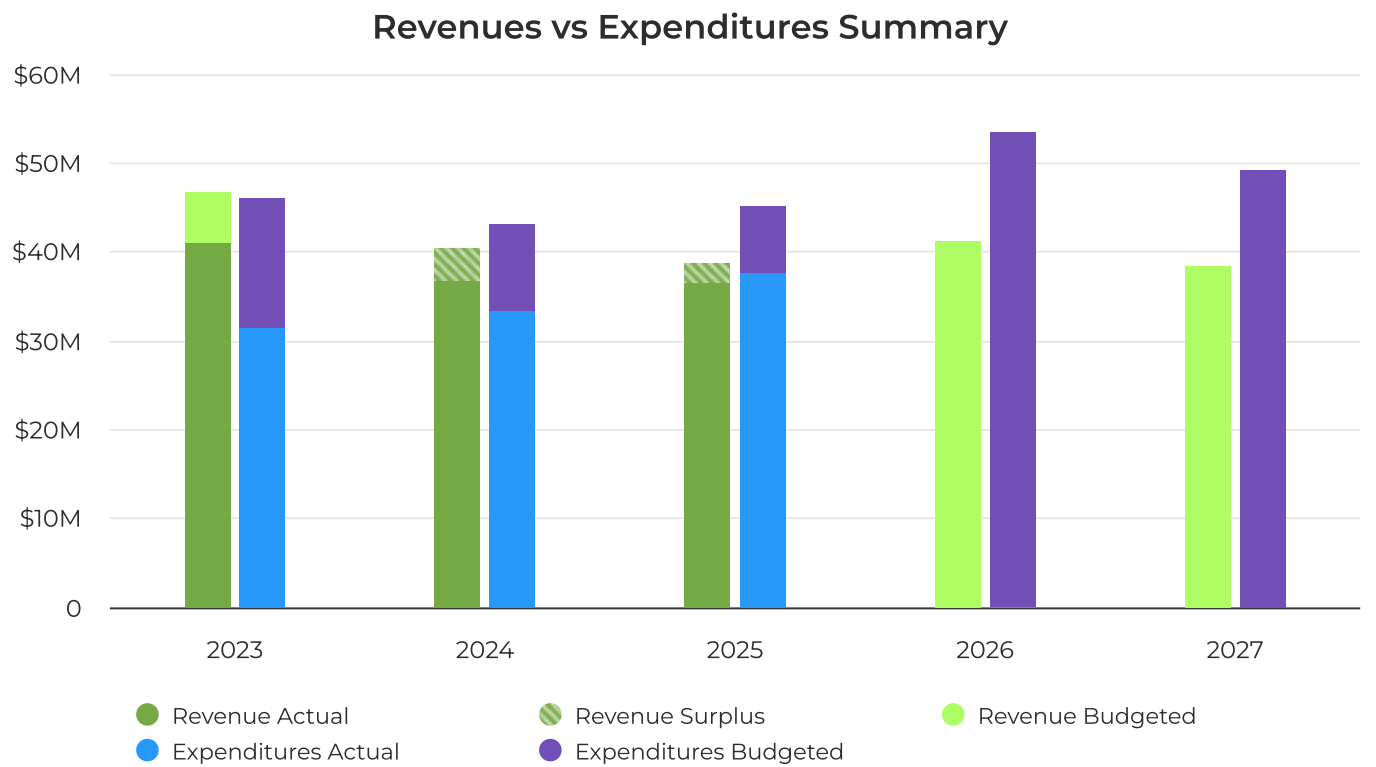
# All Funds Summary

This summary includes the General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Funds, and Internal Service Funds. The Town's General Fund must be balanced between current year projected revenues and current year budgeted 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

In 2027, the budgeted expenditures for the Town of Fountain Hills are \$49.2 million, representing a decrease of 7.85% from the 2026 budgeted expenditures of \$53.4 million. Projected revenues for 2027 are \$38.5 million, which is 6.47% lower than the 2026 budgeted revenues of \$41.1 million. This decrease contrasts with the prior year's revenue growth of 12.35%.

These reductions can be explained due to a possible \$3 million pass-through federal grant that the Town Council approved staff to apply for in collaboration with the local International Dark Sky Discovery Center. Those revenues and expenditures were budgeted in FY2026, but because the grant application was unsuccessful, the Town never received those revenues, nor passed-through and expended those monies.



# Comprehensive Fund Summary

## Comprehensive Fund Summary

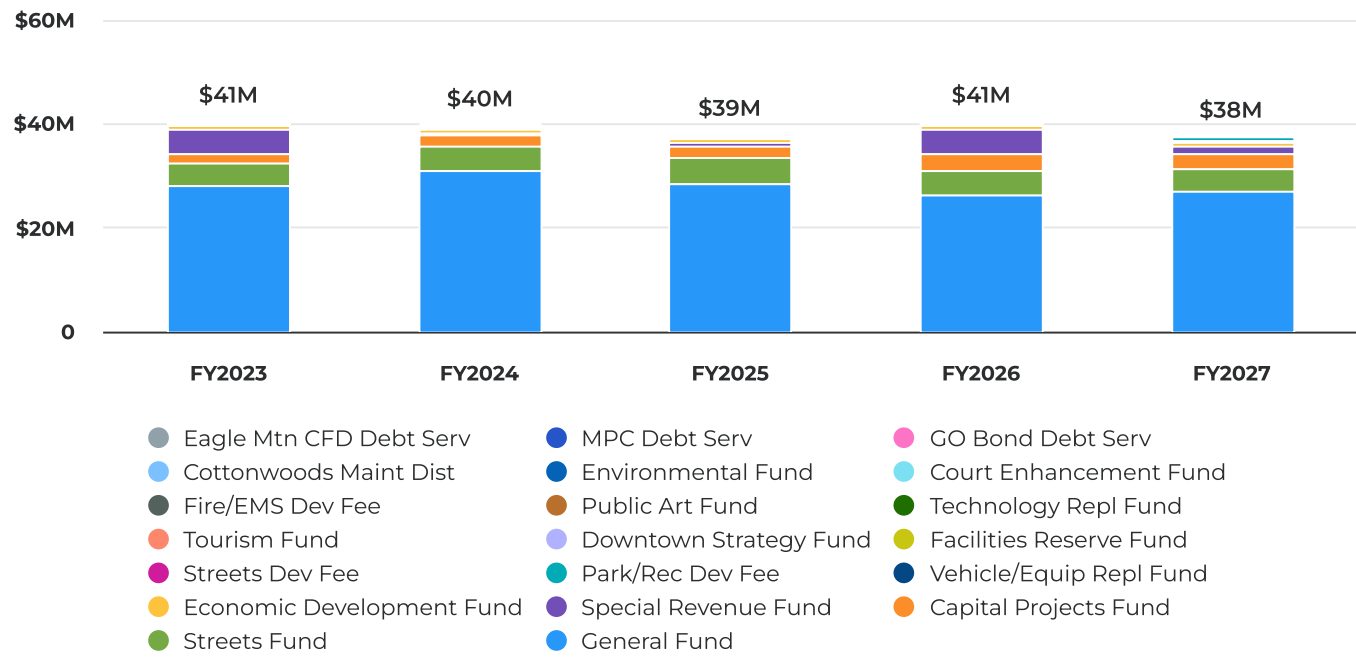
| Category                                | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs.<br>FY 2027<br>Proposed<br>Budget (\$<br>Change) |
|-----------------------------------------|---------------------|---------------------|---------------------|------------------------------|-------------------------------|----------------------------------------------------------------------------------|
| <b>Beginning Fund Balance</b>           | <b>\$32,372,603</b> | <b>\$41,987,474</b> | <b>\$48,915,678</b> | <b>\$50,227,983</b>          | <b>\$45,213,500</b>           | <b>-\$5,014,483</b>                                                              |
| <b>Revenues</b>                         |                     |                     |                     |                              |                               |                                                                                  |
| Taxes                                   | \$20,885,081        | \$20,920,887        | \$20,535,880        | \$18,375,329                 | \$18,886,191                  | \$510,862                                                                        |
| Transfers In                            | \$404,821           | \$419,994           | \$418,029           | \$433,848                    | \$523,561                     | \$89,713                                                                         |
| Licenses & Permits                      | \$1,486,885         | \$1,714,420         | \$1,074,353         | \$1,383,902                  | \$1,848,034                   | \$464,132                                                                        |
| Intergovernmental Revenue               | \$15,854,454        | \$13,696,564        | \$12,785,337        | \$18,611,861                 | \$15,001,672                  | -\$3,610,189                                                                     |
| Leases & Rents                          | \$448,897           | \$365,792           | \$368,170           | \$379,914                    | \$387,455                     | \$7,541                                                                          |
| Charges For Services                    | \$216,912           | \$247,301           | \$315,987           | \$460,000                    | \$385,000                     | -\$75,000                                                                        |
| Other                                   | \$406,964           | \$392,703           | \$474,026           | \$283,000                    | \$251,660                     | -\$31,340                                                                        |
| Fines & Forfeitures                     | \$240,308           | \$255,289           | \$244,624           | \$243,000                    | \$352,000                     | \$109,000                                                                        |
| Investment Earnings                     | \$1,100,314         | \$2,345,425         | \$2,431,871         | \$970,018                    | \$842,030                     | -\$127,988                                                                       |
| <b>Total Revenues</b>                   | <b>\$41,044,636</b> | <b>\$40,358,377</b> | <b>\$38,648,279</b> | <b>\$41,140,872</b>          | <b>\$38,477,603</b>           | <b>-\$2,663,269</b>                                                              |
| <b>Expenditures</b>                     |                     |                     |                     |                              |                               |                                                                                  |
| Payroll Expenses                        | \$6,350,204         | \$9,072,382         | \$11,751,325        | \$12,868,661                 | \$13,743,493                  | \$874,832                                                                        |
| Dues & Memberships                      | \$100,662           | \$81,969            | \$93,612            | \$96,118                     | \$100,362                     | \$4,244                                                                          |
| Meetings & Training                     | \$57,657            | \$65,516            | \$90,851            | \$162,275                    | \$174,336                     | \$12,061                                                                         |
| Maintenance & Repair                    | \$5,282,662         | \$6,523,261         | \$7,691,256         | \$7,253,329                  | \$8,208,879                   | \$955,550                                                                        |
| Utilities                               | \$829,141           | \$907,838           | \$910,023           | \$877,353                    | \$914,473                     | \$37,120                                                                         |
| Contractual Services                    | \$12,826,319        | \$11,645,686        | \$9,802,361         | \$10,562,481                 | \$10,501,146                  | -\$61,335                                                                        |
| Supplies                                | \$298,275           | \$344,096           | \$391,715           | \$472,778                    | \$501,353                     | \$28,575                                                                         |
| Equipment/Improvement                   | \$454,690           | \$528,751           | \$364,835           | \$363,260                    | \$373,010                     | \$9,750                                                                          |
| Damages/Vandalism                       | \$42,456            | \$17,518            | \$39,705            | \$53,000                     | \$53,650                      | \$650                                                                            |
| Internal Service                        | \$405,404           | \$420,655           | \$418,260           | \$431,950                    | \$528,196                     | \$96,246                                                                         |
| Transfers Out                           | \$372,340           | -                   | -                   | -                            | -                             | -                                                                                |
| Contingency                             | -                   | -                   | -                   | \$7,740,243                  | \$4,207,316                   | -\$3,532,927                                                                     |
| Capital Expenditures                    | \$4,552,100         | \$3,794,256         | \$6,003,328         | \$12,514,100                 | \$9,898,000                   | -\$2,616,100                                                                     |
| Debt Service                            | -                   | -                   | -                   | \$850                        | \$850                         | -                                                                                |
| <b>Total Expenditures</b>               | <b>\$31,571,908</b> | <b>\$33,401,929</b> | <b>\$37,557,270</b> | <b>\$53,396,398</b>          | <b>\$49,205,064</b>           | <b>-\$4,191,334</b>                                                              |
| <b>Total Revenues Less Expenditures</b> | <b>\$9,472,728</b>  | <b>\$6,956,448</b>  | <b>\$1,091,009</b>  | <b>-\$12,255,526</b>         | <b>-\$10,727,461</b>          | <b>\$1,528,065</b>                                                               |
| <b>Ending Fund Balance</b>              | <b>\$41,845,331</b> | <b>\$48,943,922</b> | <b>\$50,006,686</b> | <b>\$37,972,457</b>          | <b>\$34,486,039</b>           | <b>-\$3,486,418</b>                                                              |



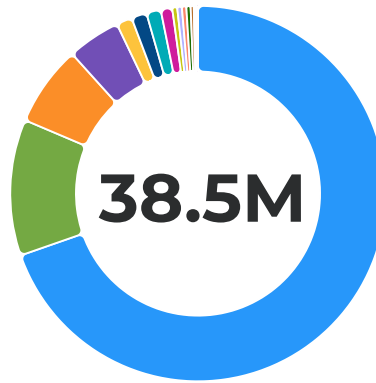
# Revenues by Fund

The following charts detail all the Town's actual revenues by Fund in fiscal years 2023 through 2025, and all the Town's projected revenues by Fund in Fiscal Years 2026 and 2027. The Town is projecting about \$38.5 million of total revenues for Fiscal Year 2027.

Historical and Projected Revenues by Fund



## FY27 Revenues by Fund



|                           |              |        |
|---------------------------|--------------|--------|
| General Fund              | \$26,800,894 | 69.65% |
| Streets Fund              | \$4,516,381  | 11.74% |
| Capital Projects Fund     | \$2,668,068  | 6.93%  |
| Special Revenue Fund      | \$1,755,660  | 4.56%  |
| Economic Development Fund | \$525,042    | 1.36%  |
| Vehicle/Equip Repl Fund   | \$507,102    | 1.32%  |
| Park/Rec Dev Fee          | \$475,112    | 1.23%  |
| Streets Dev Fee           | \$380,179    | 0.99%  |
| Fire/EMS Dev Fee          | \$168,618    | 0.44%  |
| Tourism Fund              | \$153,126    | 0.40%  |
| Facilities Reserve Fund   | \$144,302    | 0.38%  |
| Downtown Strategy Fund    | \$142,091    | 0.37%  |
| Public Art Fund           | \$101,289    | 0.26%  |
| Technology Repl Fund      | \$65,511     | 0.17%  |
| Court Enhancement Fund    | \$60,641     | 0.16%  |
| Cottonwoods Maint Dist    | \$12,770     | 0.03%  |
| GO Bond Debt Serv         | \$566        | 0.00%  |
| MPC Debt Serv             | \$251        | 0.00%  |

## Revenues by Fund

| Category                  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027 Proposed<br>Budget (\$<br>Change) |
|---------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------------------------------------------------------|
| General Fund              | \$28,074,550      | \$30,798,033      | \$28,362,530      | \$26,051,539                 | \$26,800,894                  | \$749,355                                                                     |
| Streets Fund              | \$4,261,218       | \$4,743,883       | \$5,193,587       | \$4,732,976                  | \$4,516,381                   | -\$216,595                                                                    |
| Downtown Strategy Fund    | \$161,955         | \$175,491         | \$172,994         | \$138,063                    | \$142,091                     | \$4,028                                                                       |
| Economic Development Fund | \$588,144         | \$607,835         | \$591,160         | \$507,696                    | \$525,042                     | \$17,346                                                                      |
| Tourism Fund              | \$122,010         | \$127,524         | \$150,719         | \$153,000                    | \$153,126                     | \$126                                                                         |
| Special Revenue Fund      | \$4,632,397       | \$144,892         | \$709,881         | \$4,690,000                  | \$1,755,660                   | -\$2,934,340                                                                  |
| Public Art Fund           | \$19,699          | \$7,904           | \$56,631          | \$100,820                    | \$101,289                     | \$469                                                                         |
| Court Enhancement Fund    | \$28,696          | \$28,255          | \$42,664          | \$41,789                     | \$60,641                      | \$18,852                                                                      |
| Environmental Fund        | \$21,942          | \$32,185          | \$11,245          | -                            | -                             | -                                                                             |
| GO Bond Debt Serv         | \$4,711           | \$8,535           | \$2,061           | \$500                        | \$566                         | \$66                                                                          |
| Eagle Mtn CFD Debt Serv   | \$710             | \$1,062           | \$190             | -                            | -                             | -                                                                             |
| MPC Debt Serv             | \$402             | \$628             | \$533             | \$200                        | \$251                         | \$51                                                                          |
| Cottonwoods Maint Dist    | \$9,332           | \$10,729          | \$11,359          | \$12,006                     | \$12,770                      | \$764                                                                         |
| Capital Projects Fund     | \$1,997,163       | \$2,395,076       | \$2,078,624       | \$3,548,957                  | \$2,668,068                   | -\$880,889                                                                    |
| Facilities Reserve Fund   | \$140,114         | \$264,030         | \$360,779         | \$140,000                    | \$144,302                     | \$4,302                                                                       |



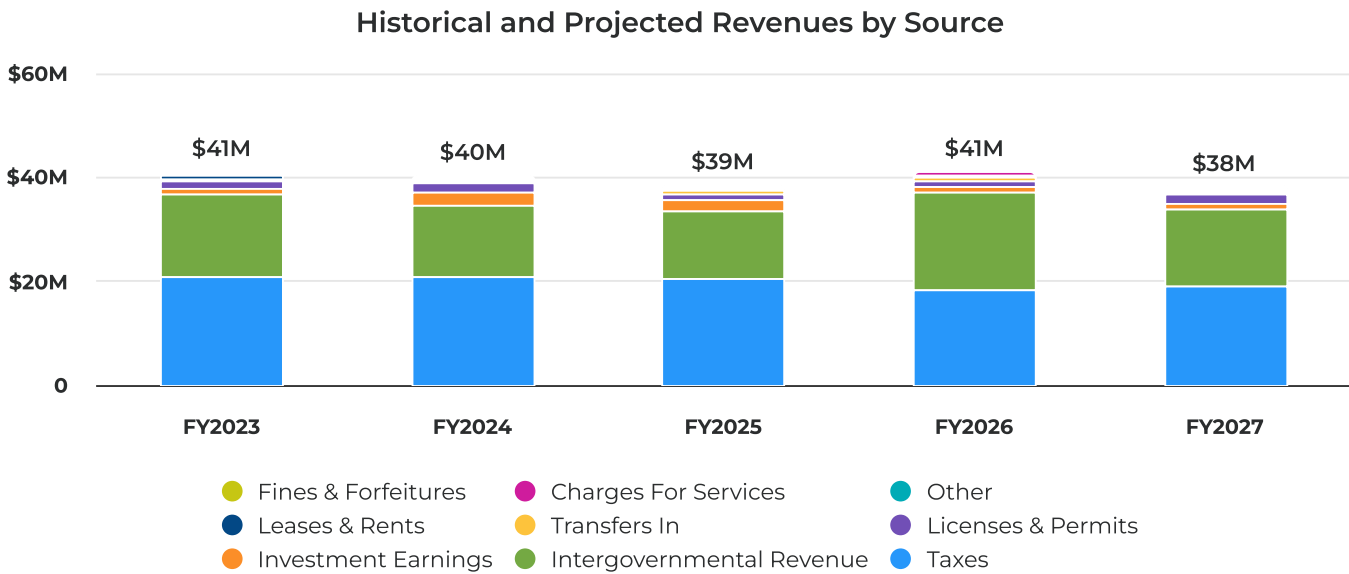


| Category                | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027 Proposed<br>Budget (\$<br>Change) |
|-------------------------|---------------------|---------------------|---------------------|------------------------------|-------------------------------|-------------------------------------------------------------------------------|
| Fire/EMS Dev Fee        | \$30,676            | \$31,756            | \$18,004            | \$21,330                     | \$168,618                     | \$147,288                                                                     |
| Streets Dev Fee         | \$206,286           | \$214,589           | \$152,156           | \$281,368                    | \$380,179                     | \$98,811                                                                      |
| Park/Rec Dev Fee        | \$222,998           | \$199,094           | \$181,499           | \$237,728                    | \$475,112                     | \$237,384                                                                     |
| Technology Repl Fund    | \$70,389            | \$70,653            | \$71,514            | \$65,511                     | \$65,511                      | -                                                                             |
| Vehicle/Equip Repl Fund | \$451,244           | \$496,223           | \$480,148           | \$417,389                    | \$507,102                     | \$89,713                                                                      |
| <b>Total Revenues</b>   | <b>\$41,044,636</b> | <b>\$40,358,377</b> | <b>\$38,648,279</b> | <b>\$41,140,872</b>          | <b>\$38,477,603</b>           | <b>-\$2,663,269</b>                                                           |

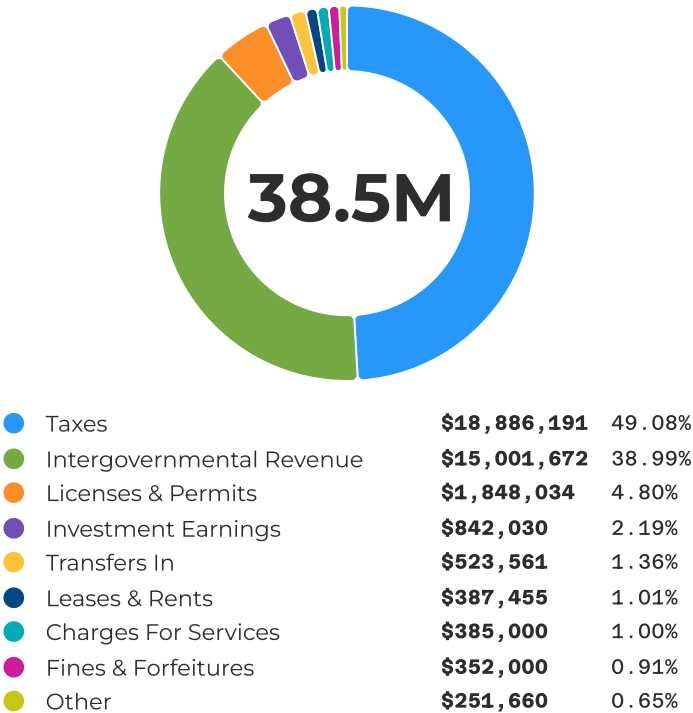
The Special Revenue Fund experienced a significant reduction of \$2.9 million due to the Town applying for a significant federal grant the prior year in conjunction with the local International Dark Sky Discovery Center. The Park/Rec Development Fee, Fire/EMS Development Fee, Streets Development Fee Funds increased significantly as shown above due to the Town Council adopting a new development impact fee schedule that was effective as of April 6, 2026.

# Revenues by Source

The following charts detail all the Town's actual revenues by source in fiscal years 2023 through 2025, and all the Town's projected revenues by source in Fiscal Years 2026 and 2027.



**FY27 Revenues by Source**



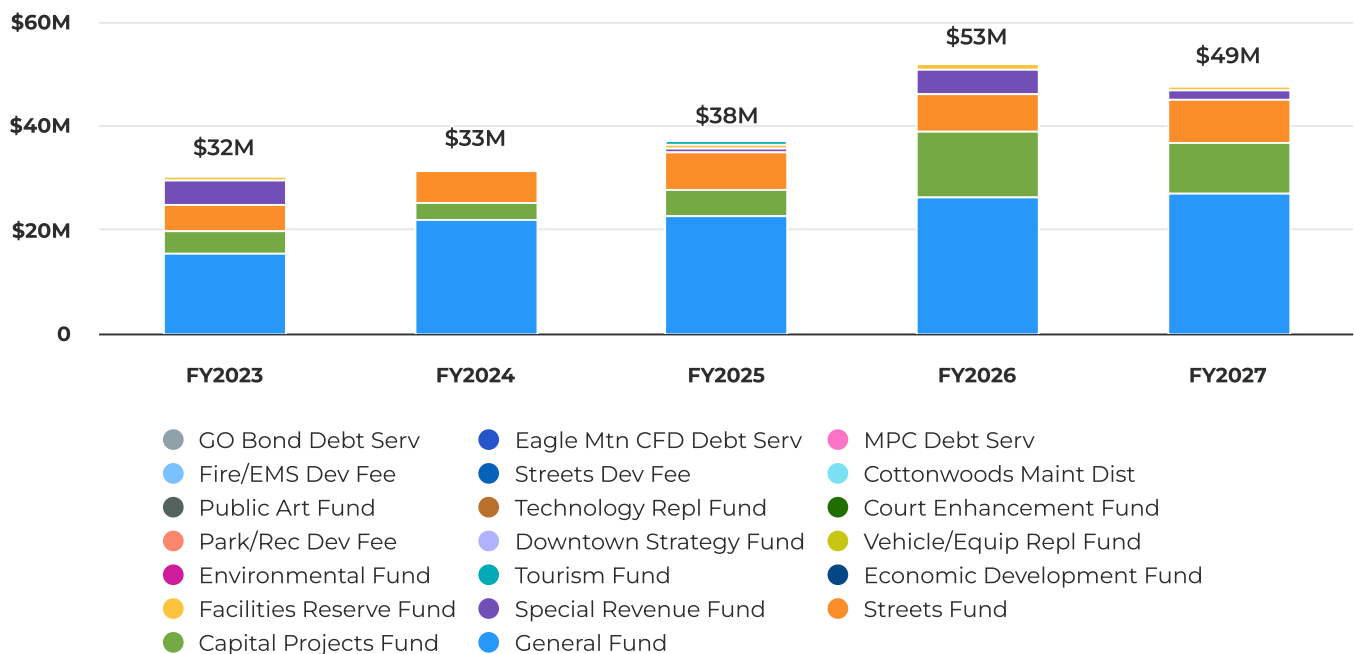
## Revenues by Source

| Category                  | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027 Proposed<br>Budget (\$<br>Change) |
|---------------------------|---------------------|---------------------|---------------------|------------------------------|-------------------------------|-------------------------------------------------------------------------------|
| Taxes                     | \$20,885,081        | \$20,920,887        | \$20,535,880        | \$18,375,329                 | \$18,886,191                  | \$510,862                                                                     |
| Transfers In              | \$404,821           | \$419,994           | \$418,029           | \$433,848                    | \$523,561                     | \$89,713                                                                      |
| Licenses & Permits        | \$1,486,885         | \$1,714,420         | \$1,074,353         | \$1,383,902                  | \$1,848,034                   | \$464,132                                                                     |
| Intergovernmental Revenue | \$15,854,454        | \$13,696,564        | \$12,785,337        | \$18,611,861                 | \$15,001,672                  | -\$3,610,189                                                                  |
| Leases & Rents            | \$448,897           | \$365,792           | \$368,170           | \$379,914                    | \$387,455                     | \$7,541                                                                       |
| Charges For Services      | \$216,912           | \$247,301           | \$315,987           | \$460,000                    | \$385,000                     | -\$75,000                                                                     |
| Other                     | \$406,964           | \$392,703           | \$474,026           | \$283,000                    | \$251,660                     | -\$31,340                                                                     |
| Fines & Forfeitures       | \$240,308           | \$255,289           | \$244,624           | \$243,000                    | \$352,000                     | \$109,000                                                                     |
| Investment Earnings       | \$1,100,314         | \$2,345,425         | \$2,431,871         | \$970,018                    | \$842,030                     | -\$127,988                                                                    |
| <b>Total Revenues</b>     | <b>\$41,044,636</b> | <b>\$40,358,377</b> | <b>\$38,648,279</b> | <b>\$41,140,872</b>          | <b>\$38,477,603</b>           | <b>-\$2,663,269</b>                                                           |

## Expenditures by Fund

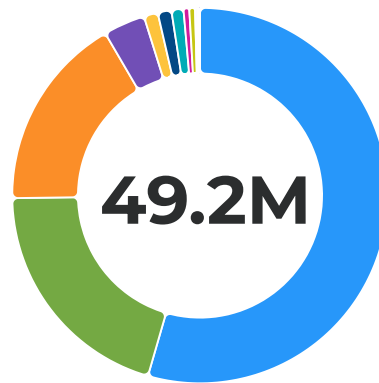
The following charts detail all the Town's actual expenditures by Fund in fiscal years 2023 through 2025, and all the Town's budgeted expenditures by Fund in Fiscal Years 2026 and 2027. The Town is budgeting total expenditures of \$49.2 million in FY2027.

### Historical and Budgeted Expenditures by Fund



In FY2023, the Town paid for \$3.4 million of its Fire contracted services and another \$840k of its MCSO contracted services expenditures from the Special Revenue Fund using federal grant revenues. Therefore, FY2023 expenditure amounts shown here in the General Fund do not include those expenditures.

## FY27 Expenditures by Fund



|                           |              |        |
|---------------------------|--------------|--------|
| General Fund              | \$26,800,894 | 54.47% |
| Capital Projects Fund     | \$10,000,000 | 20.32% |
| Streets Fund              | \$8,269,842  | 16.81% |
| Special Revenue Fund      | \$1,755,660  | 3.57%  |
| Facilities Reserve Fund   | \$600,000    | 1.22%  |
| Vehicle/Equip Repl Fund   | \$580,000    | 1.18%  |
| Economic Development Fund | \$503,234    | 1.02%  |
| Tourism Fund              | \$245,756    | 0.50%  |
| Downtown Strategy Fund    | \$240,200    | 0.49%  |
| Court Enhancement Fund    | \$87,500     | 0.18%  |
| Technology Repl Fund      | \$50,000     | 0.10%  |
| Public Art Fund           | \$42,777     | 0.09%  |
| Cottonwoods Maint Dist    | \$16,341     | 0.03%  |
| Park/Rec Dev Fee          | \$4,000      | 0.01%  |
| Streets Dev Fee           | \$4,000      | 0.01%  |
| Fire/EMS Dev Fee          | \$4,000      | 0.01%  |
| MPC Debt Serv             | \$510        | 0.00%  |
| GO Bond Debt Serv         | \$350        | 0.00%  |

## Expenditures by Fund

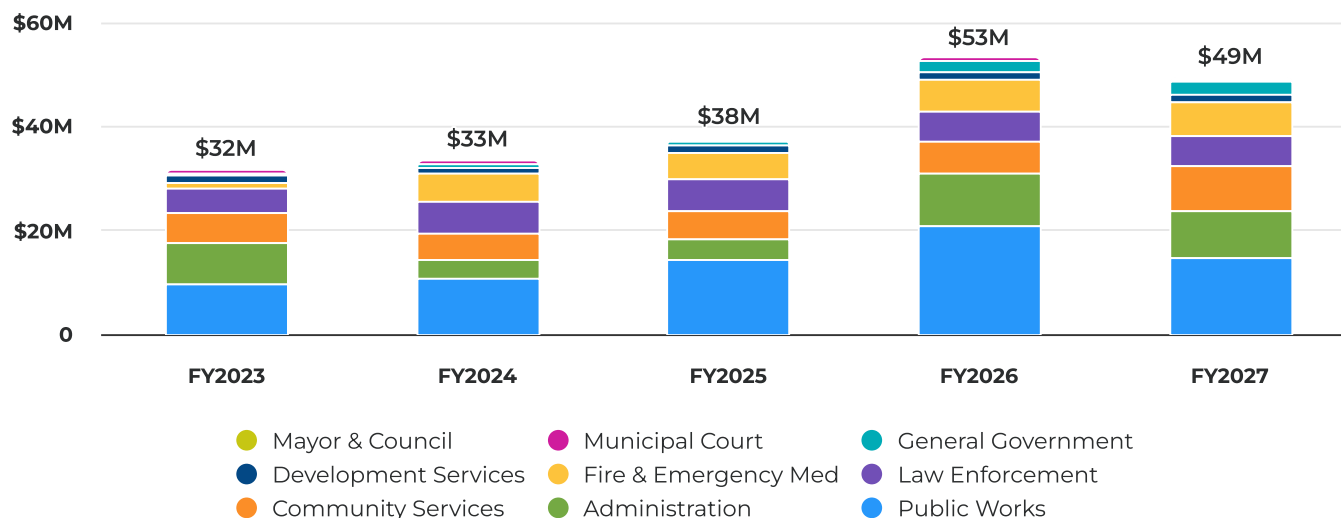
| Category                  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027 Proposed<br>Budget (\$<br>Change) |
|---------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------------------------------------------------------|
| General Fund              | \$15,361,988      | \$21,722,986      | \$22,594,710      | \$26,051,539                 | \$26,800,894                  | \$749,355                                                                     |
| Streets Fund              | \$5,054,003       | \$6,311,022       | \$7,286,475       | \$7,244,627                  | \$8,269,842                   | \$1,025,215                                                                   |
| Downtown Strategy Fund    | \$54,623          | \$109,910         | \$156,114         | \$165,200                    | \$240,200                     | \$75,000                                                                      |
| Economic Development Fund | \$306,816         | \$216,703         | \$260,196         | \$471,378                    | \$503,234                     | \$31,856                                                                      |
| Tourism Fund              | \$247,824         | \$330,387         | \$389,372         | \$333,425                    | \$245,756                     | -\$87,669                                                                     |
| Special Revenue Fund      | \$4,597,025       | \$276,137         | \$764,618         | \$4,690,000                  | \$1,755,660                   | -\$2,934,340                                                                  |
| Public Art Fund           | \$23,756          | \$31,464          | \$33,194          | \$40,214                     | \$42,777                      | \$2,563                                                                       |
| Court Enhancement Fund    | \$15,929          | \$5,000           | \$50,087          | \$77,500                     | \$87,500                      | \$10,000                                                                      |
| Environmental Fund        | \$386,571         | \$563,758         | \$379,776         | -                            | -                             | -                                                                             |
| GO Bond Debt Serv         | -                 | -                 | -                 | \$350                        | \$350                         | -                                                                             |
| Eagle Mtn CFD Debt Serv   | \$88              | \$198             | \$443             | \$200                        | -                             | -\$200                                                                        |
| MPC Debt Serv             | \$10              | \$10              | \$10              | \$510                        | \$510                         | -                                                                             |
| Cottonwoods Maint Dist    | \$7,351           | \$7,561           | \$8,463           | \$15,605                     | \$16,341                      | \$736                                                                         |
| Capital Projects Fund     | \$4,390,407       | \$3,225,153       | \$5,058,683       | \$12,712,800                 | \$10,000,000                  | -\$2,712,800                                                                  |
| Facilities Reserve Fund   | \$781,979         | \$463,419         | \$530,324         | \$1,000,000                  | \$600,000                     | -\$400,000                                                                    |

| Category                  | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027 Proposed<br>Budget (\$<br>Change) |
|---------------------------|---------------------|---------------------|---------------------|------------------------------|-------------------------------|-------------------------------------------------------------------------------|
| Fire/EMS Dev Fee          | -                   | -                   | -                   | \$1,964                      | \$4,000                       | \$2,036                                                                       |
| Streets Dev Fee           | -                   | -                   | -                   | \$31,146                     | \$4,000                       | -\$27,146                                                                     |
| Park/Rec Dev Fee          | \$275,000           | -                   | -                   | \$30,840                     | \$4,000                       | -\$26,840                                                                     |
| Technology Repl Fund      | \$28,936            | \$45,000            | \$44,807            | \$50,000                     | \$50,000                      | -                                                                             |
| Vehicle/Equip Repl Fund   | \$39,602            | \$93,222            | -                   | \$479,100                    | \$580,000                     | \$100,900                                                                     |
| <b>Total Expenditures</b> | <b>\$31,571,908</b> | <b>\$33,401,929</b> | <b>\$37,557,270</b> | <b>\$53,396,398</b>          | <b>\$49,205,064</b>           | <b>-\$4,191,334</b>                                                           |

## Expenditures by Department

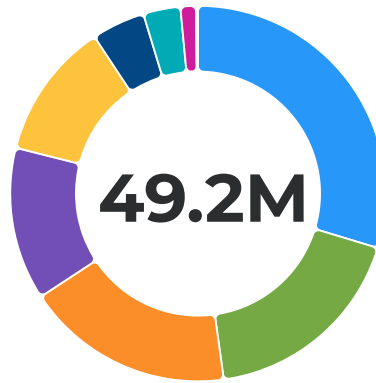
The following charts detail all the Town's actual expenditures by Department in fiscal years 2023 through 2025, and all the Town's budgeted expenditures by Department in Fiscal Years 2026 and 2027. The Town is budgeting total expenditures of \$49.2 million in FY2027.

Historical and Budgeted Expenditures by Department



In FY2023, the Town paid for \$3.4 million of its Fire contracted services and another \$840k of its MCSO contracted services expenditures from the Administration Department due to federal grant revenues. Therefore, FY2023 expenditure amounts shown here in the Fire & Emergency and Law Enforcement departments do not include those expenditures.

## FY27 Expenditures by Department



|                      |                     |        |
|----------------------|---------------------|--------|
| Public Works         | <b>\$14,605,167</b> | 29.68% |
| Administration       | <b>\$8,916,368</b>  | 18.12% |
| Community Services   | <b>\$8,833,353</b>  | 17.95% |
| Fire & Emergency Med | <b>\$6,481,777</b>  | 13.17% |
| Law Enforcement      | <b>\$5,795,856</b>  | 11.78% |
| General Government   | <b>\$2,260,819</b>  | 4.59%  |
| Development Services | <b>\$1,568,863</b>  | 3.19%  |
| Municipal Court      | <b>\$662,419</b>    | 1.35%  |
| Mayor & Council      | <b>\$80,442</b>     | 0.16%  |

## Expenditures by Department

| Category                  | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027 Proposed<br>Budget (\$<br>Change) |
|---------------------------|---------------------|---------------------|---------------------|------------------------------|-------------------------------|-------------------------------------------------------------------------------|
| Mayor & Council           | \$70,280            | \$68,215            | \$63,077            | \$73,455                     | \$80,442                      | \$6,987                                                                       |
| Administration            | \$7,938,486         | \$3,682,248         | \$4,061,983         | \$10,097,086                 | \$8,916,368                   | -\$1,180,718                                                                  |
| General Government        | \$682,682           | \$753,535           | \$627,360           | \$2,364,944                  | \$2,260,819                   | -\$104,125                                                                    |
| Municipal Court           | \$442,699           | \$496,817           | \$583,884           | \$626,469                    | \$662,419                     | \$35,950                                                                      |
| Public Works              | \$9,716,563         | \$10,516,378        | \$14,295,331        | \$20,778,759                 | \$14,605,167                  | -\$6,173,592                                                                  |
| Development Services      | \$1,221,700         | \$1,275,320         | \$1,392,773         | \$1,532,513                  | \$1,568,863                   | \$36,350                                                                      |
| Community Services        | \$5,834,116         | \$5,138,175         | \$5,160,030         | \$6,093,619                  | \$8,833,353                   | \$2,739,734                                                                   |
| Fire & Emergency Med      | \$1,091,189         | \$5,245,457         | \$5,184,975         | \$5,968,548                  | \$6,481,777                   | \$513,229                                                                     |
| Law Enforcement           | \$4,574,193         | \$6,225,785         | \$6,187,857         | \$5,861,005                  | \$5,795,856                   | -\$65,149                                                                     |
| <b>Total Expenditures</b> | <b>\$31,571,908</b> | <b>\$33,401,929</b> | <b>\$37,557,270</b> | <b>\$53,396,398</b>          | <b>\$49,205,064</b>           | <b>-\$4,191,334</b>                                                           |

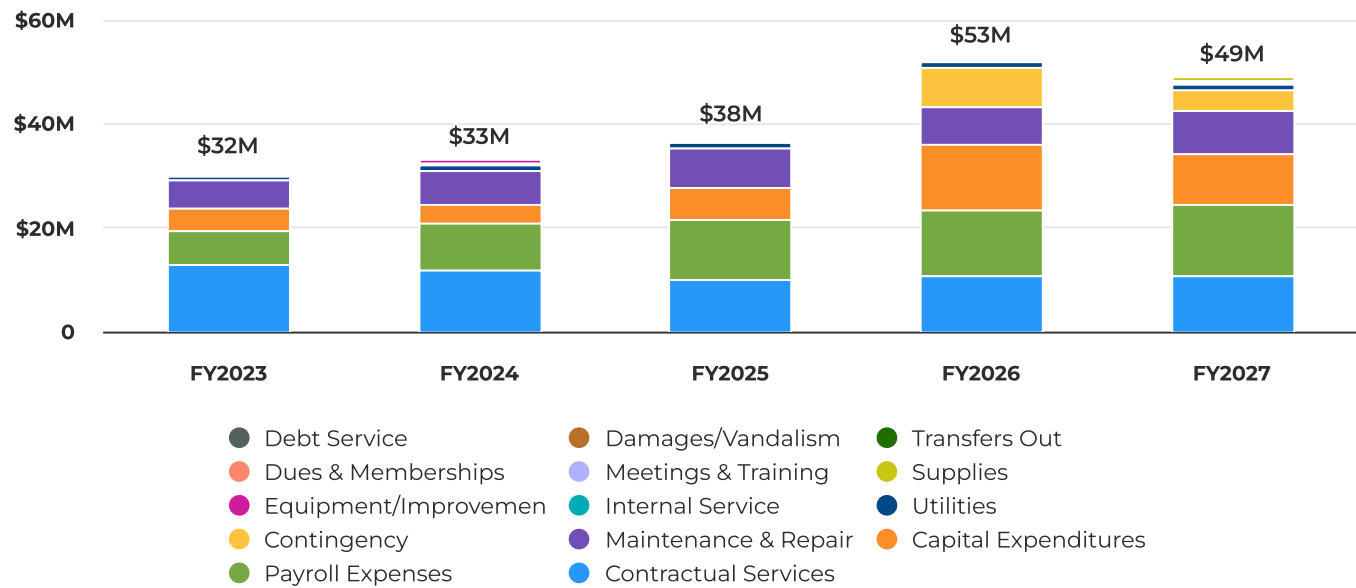
In FY2023, the Town paid for \$3.4 million of its Fire contracted services and another \$840k of its MCSO contracted services expenditures from the Administration Department due to federal grant revenues. Therefore, FY2023 expenditure amounts shown here in the Fire & Emergency and Law Enforcement departments do not include those expenditures. Further, capital project budgets are included in these numbers, which show a combined operating and capital budget by Department.



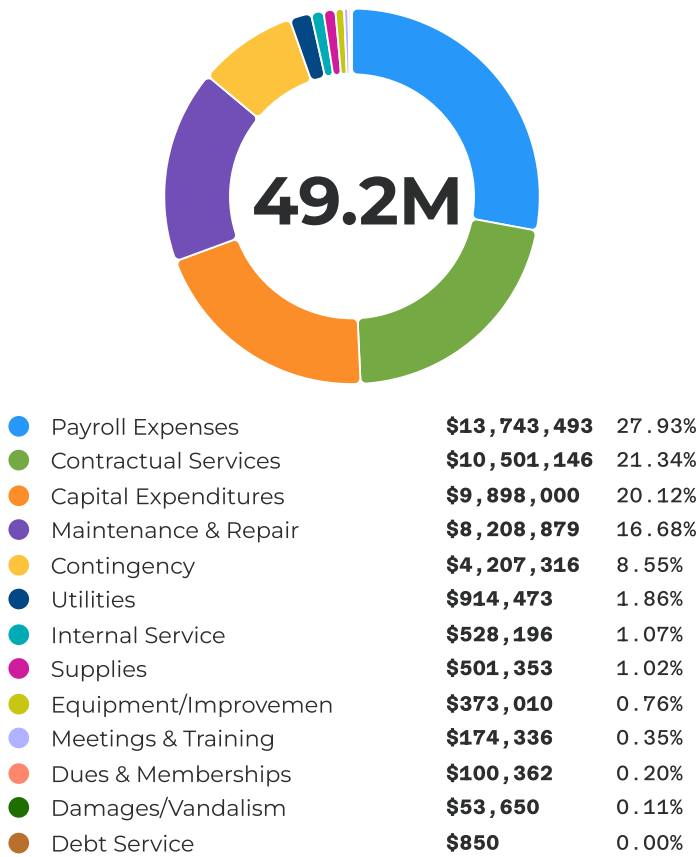
# Expenditures by Object

The following charts detail all the Town's actual expenditures by Object in fiscal years 2023 through 2025, and all the Town's budgeted expenditures by Object in Fiscal Years 2026 and 2027. The Town is budgeting total expenditures of \$49.2 million in FY2027.

Historical and Budgeted Expenditures by Object



FY27 Expenditures by Object



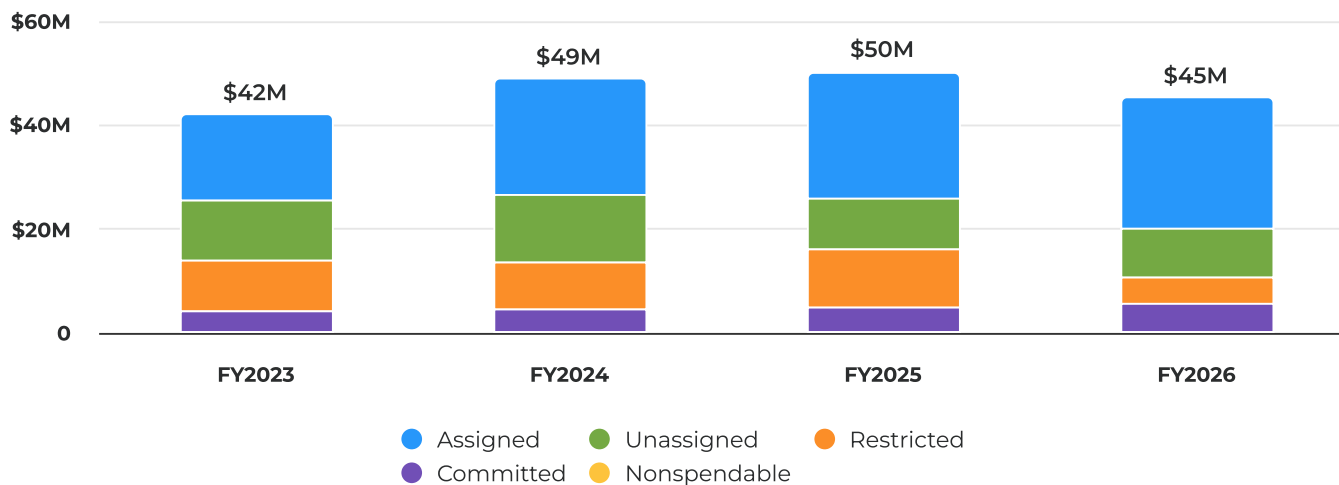
## Expenditures by Object

| Category                  | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027 Proposed<br>Budget (\$<br>Change) |
|---------------------------|---------------------|---------------------|---------------------|------------------------------|-------------------------------|-------------------------------------------------------------------------------|
| Payroll Expenses          | \$6,350,204         | \$9,072,382         | \$11,751,325        | \$12,868,661                 | \$13,743,493                  | \$874,832                                                                     |
| Dues & Memberships        | \$100,662           | \$81,969            | \$93,612            | \$96,118                     | \$100,362                     | \$4,244                                                                       |
| Meetings & Training       | \$57,657            | \$65,516            | \$90,851            | \$162,275                    | \$174,336                     | \$12,061                                                                      |
| Maintenance & Repair      | \$5,282,662         | \$6,523,261         | \$7,691,256         | \$7,253,329                  | \$8,208,879                   | \$955,550                                                                     |
| Utilities                 | \$829,141           | \$907,838           | \$910,023           | \$877,353                    | \$914,473                     | \$37,120                                                                      |
| Contractual Services      | \$12,826,319        | \$11,645,686        | \$9,802,361         | \$10,562,481                 | \$10,501,146                  | -\$61,335                                                                     |
| Supplies                  | \$298,275           | \$344,096           | \$391,715           | \$472,778                    | \$501,353                     | \$28,575                                                                      |
| Equipment/Improvement     | \$454,690           | \$528,751           | \$364,835           | \$363,260                    | \$373,010                     | \$9,750                                                                       |
| Damages/Vandalism         | \$42,456            | \$17,518            | \$39,705            | \$53,000                     | \$53,650                      | \$650                                                                         |
| Internal Service          | \$405,404           | \$420,655           | \$418,260           | \$431,950                    | \$528,196                     | \$96,246                                                                      |
| Transfers Out             | \$372,340           | -                   | -                   | -                            | -                             | -                                                                             |
| Contingency               | -                   | -                   | -                   | \$7,740,243                  | \$4,207,316                   | -\$3,532,927                                                                  |
| Capital Expenditures      | \$4,552,100         | \$3,794,256         | \$6,003,328         | \$12,514,100                 | \$9,898,000                   | -\$2,616,100                                                                  |
| Debt Service              | -                   | -                   | -                   | \$850                        | \$850                         | -                                                                             |
| <b>Total Expenditures</b> | <b>\$31,571,908</b> | <b>\$33,401,929</b> | <b>\$37,557,270</b> | <b>\$53,396,398</b>          | <b>\$49,205,064</b>           | <b>-\$4,191,334</b>                                                           |

## Fund Balance

These Fund Balance charts include all actual ending fund balances for FY2023 through FY2025, and projected ending fund balances for FY2026 for the Town of Fountain Hills.

Fund Balance Historical and Projected



## Financial Summary

| Fund Balance | FY 2023      | FY 2024      | FY 2025      | FY 2026      | FY 2025 vs. FY<br>2026 (% Change) |
|--------------|--------------|--------------|--------------|--------------|-----------------------------------|
| Unassigned   | \$11,644,005 | \$13,070,591 | \$9,726,474  | \$9,460,000  | -2.7%                             |
| Assigned     | \$16,498,106 | \$22,228,863 | \$24,338,138 | \$25,178,000 | 3.5%                              |
| Committed    | \$4,044,890  | \$4,466,782  | \$4,999,717  | \$5,500,000  | 10.0%                             |
| Restricted   | \$9,743,008  | \$9,096,303  | \$11,123,654 | \$5,035,500  | -54.7%                            |
| Nonspendable | \$57,465     | \$53,139     | \$40,000     | \$40,000     | 0.0%                              |



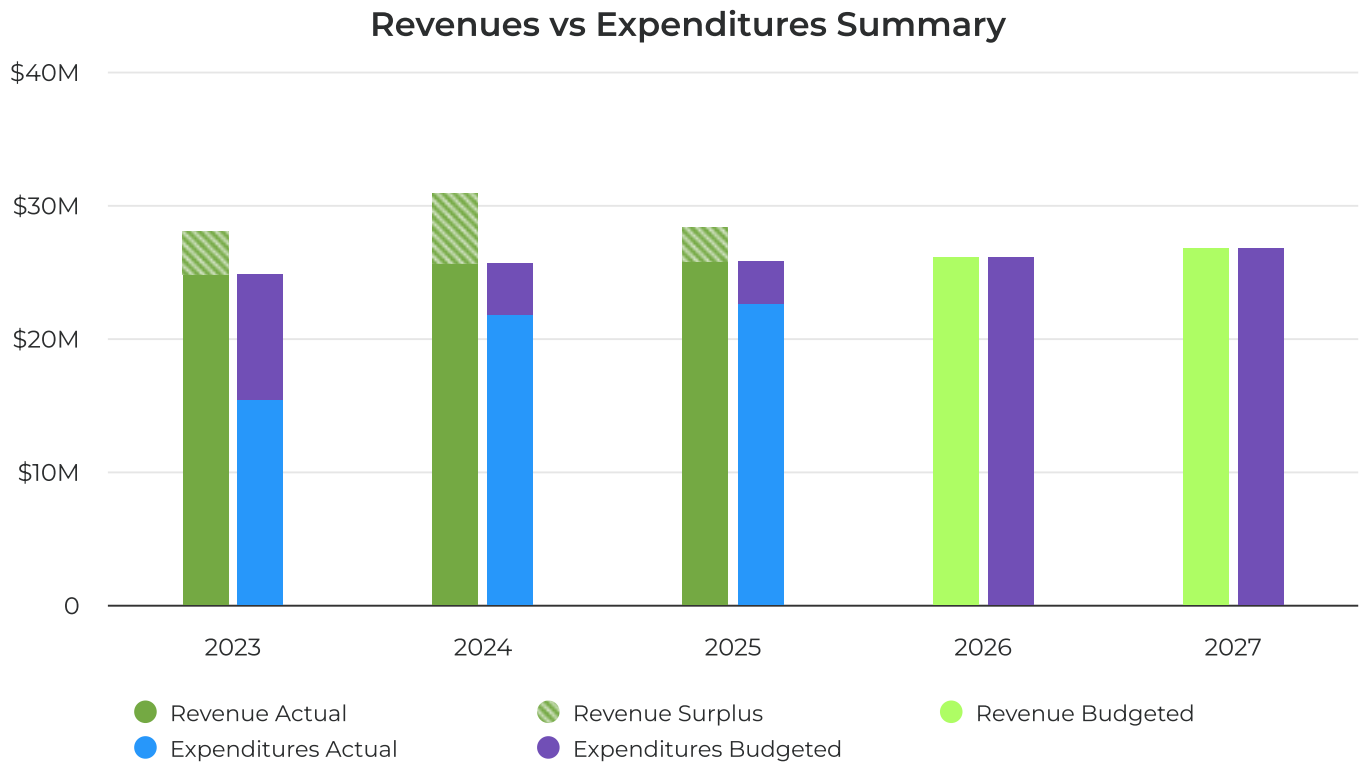
| Fund Balance       | FY 2023      | FY 2024      | FY 2025      | FY 2026      | FY 2025 vs. FY 2026 (% Change) |
|--------------------|--------------|--------------|--------------|--------------|--------------------------------|
| Total Fund Balance | \$41,987,474 | \$48,915,678 | \$50,227,983 | \$45,213,500 | -10.0%                         |

# 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 to be used for all financial resources except those required to be accounted for in another fund and has designations of non-spendable, restricted, committed, assigned or unassigned.

## Summary

The Town of Fountain Hills is projecting revenues and budgeted expenditures of \$26.8 million in the General Fund for FY2027 to support Town operations.



# Comprehensive Fund Summary

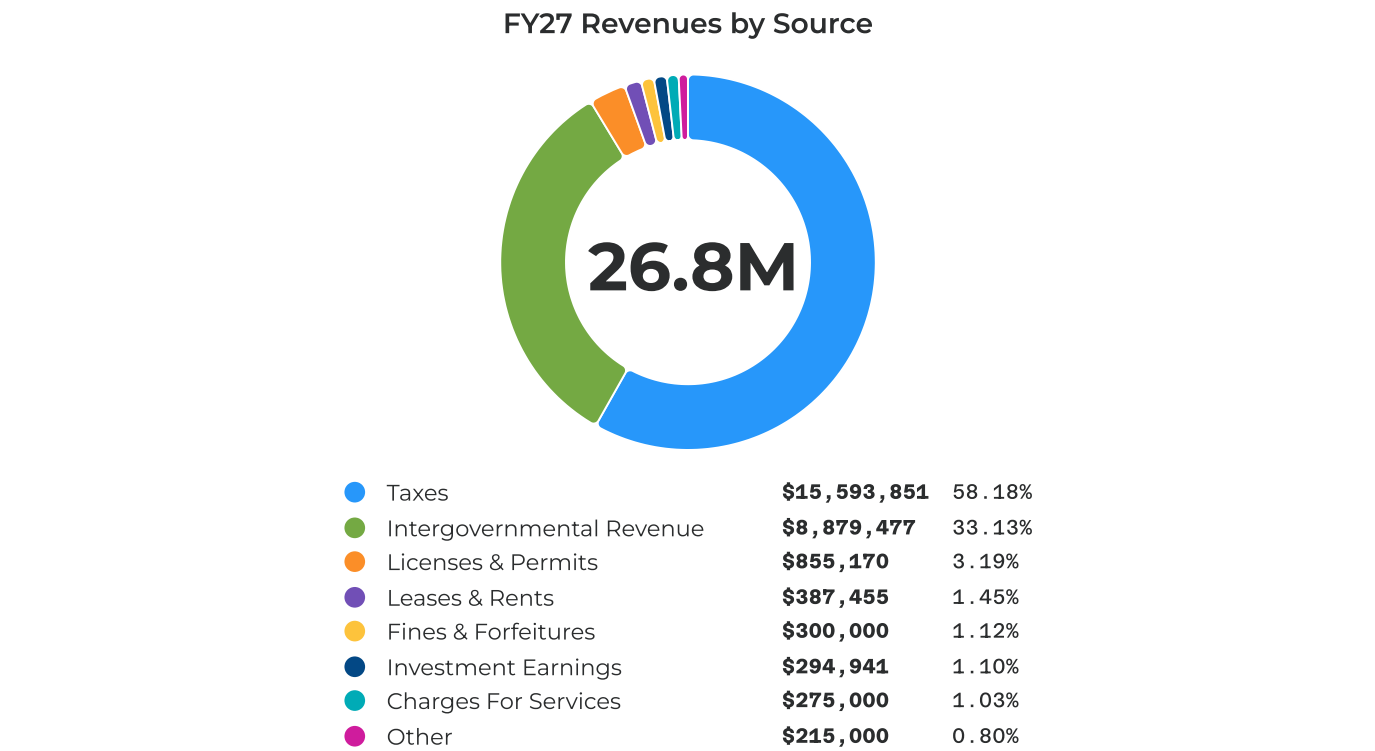
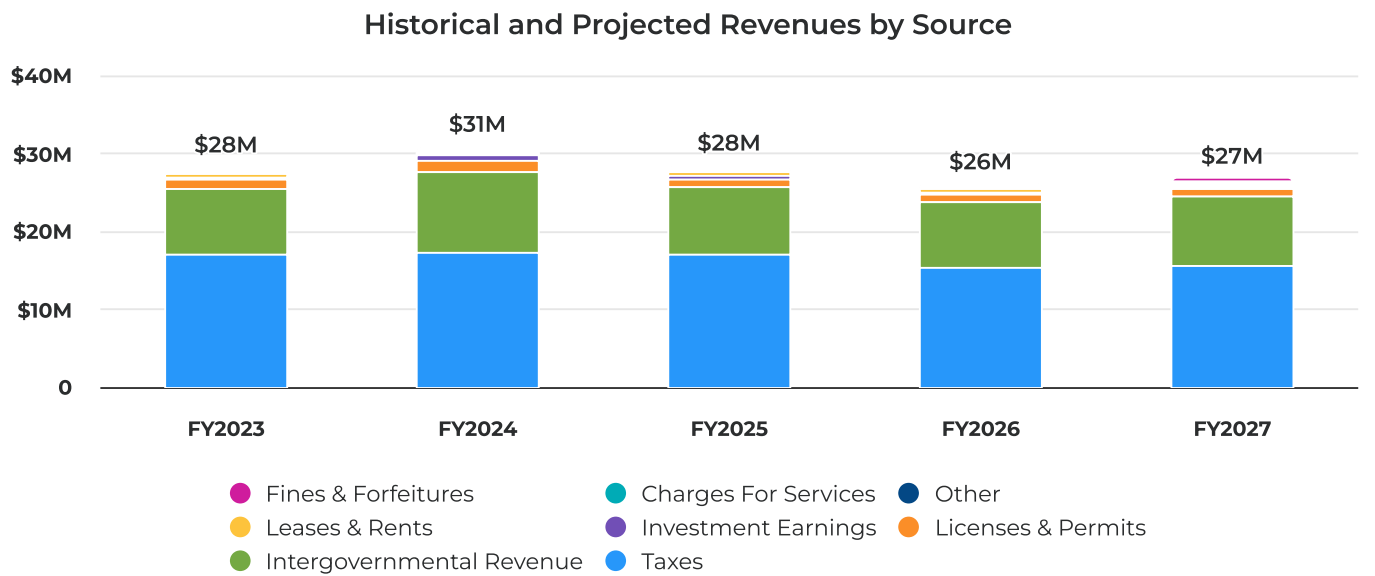
The following comprehensive fund summary shows FY2023 through FY2025 actual revenues and expenditures compared with the FY2026 adopted budget and FY2027 proposed budget. Prior actual figures do not include transfers in and out of the General Fund, which results in the ending fund balances being overstated. For actual and projected fund balance data, please use the fund balance charts later in this section.

## Comprehensive Fund Summary

| Category                                | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs.<br>FY 2027<br>Proposed<br>Budget (%<br>Change) |
|-----------------------------------------|---------------------|---------------------|---------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| <b>Beginning Fund Balance</b>           | <b>\$13,085,141</b> | <b>\$15,746,360</b> | <b>\$17,575,552</b> | <b>\$14,766,191</b>          | <b>\$15,000,000</b>           | <b>1.6%</b>                                                                     |
| <b>Revenues</b>                         |                     |                     |                     |                              |                               |                                                                                 |
| Taxes                                   | \$17,022,932        | \$17,185,635        | \$16,950,700        | \$15,312,027                 | \$15,593,851                  | 1.8%                                                                            |
| Licenses & Permits                      | \$1,103,367         | \$1,388,979         | \$836,276           | \$876,437                    | \$855,170                     | -2.4%                                                                           |
| Intergovernmental Revenue               | \$8,456,527         | \$10,349,568        | \$8,741,292         | \$8,412,654                  | \$8,879,477                   | 5.5%                                                                            |
| Leases & Rents                          | \$448,897           | \$365,792           | \$368,170           | \$379,914                    | \$387,455                     | 2.0%                                                                            |
| Charges For Services                    | \$196,580           | \$242,181           | \$278,368           | \$260,000                    | \$275,000                     | 5.8%                                                                            |
| Other                                   | \$319,465           | \$309,878           | \$356,641           | \$252,000                    | \$215,000                     | -14.7%                                                                          |
| Fines & Forfeitures                     | \$211,773           | \$227,192           | \$214,389           | \$210,000                    | \$300,000                     | 42.9%                                                                           |
| Investment Earnings                     | \$315,008           | \$728,807           | \$616,693           | \$348,507                    | \$294,941                     | -15.4%                                                                          |
| <b>Total Revenues</b>                   | <b>\$28,074,550</b> | <b>\$30,798,033</b> | <b>\$28,362,530</b> | <b>\$26,051,539</b>          | <b>\$26,800,894</b>           | <b>2.9%</b>                                                                     |
| <b>Expenditures</b>                     |                     |                     |                     |                              |                               |                                                                                 |
| Payroll Expenses                        | \$5,562,256         | \$8,164,974         | \$10,796,306        | \$11,753,164                 | \$12,620,913                  | 7.4%                                                                            |
| Dues & Memberships                      | \$80,222            | \$64,362            | \$75,819            | \$86,254                     | \$87,045                      | 0.9%                                                                            |
| Meetings & Training                     | \$53,972            | \$60,306            | \$70,651            | \$150,455                    | \$163,016                     | 8.3%                                                                            |
| Maintenance & Repair                    | \$848,314           | \$1,015,815         | \$1,415,514         | \$1,819,264                  | \$1,771,877                   | -2.6%                                                                           |
| Utilities                               | \$671,063           | \$762,627           | \$764,038           | \$728,951                    | \$767,550                     | 5.3%                                                                            |
| Contractual Services                    | \$7,228,290         | \$10,364,720        | \$8,393,536         | \$8,990,744                  | \$8,958,109                   | -0.4%                                                                           |
| Supplies                                | \$252,230           | \$317,329           | \$362,041           | \$442,828                    | \$455,003                     | 2.7%                                                                            |
| Equipment/Improvement                   | \$175,596           | \$432,736           | \$202,865           | \$298,260                    | \$298,010                     | -0.1%                                                                           |
| Damages/Vandalism                       | \$3,532             | \$727               | \$8,130             | \$13,000                     | \$13,650                      | 5.0%                                                                            |
| Internal Service                        | \$338,464           | \$349,955           | \$344,813           | \$362,376                    | \$438,405                     | 21.0%                                                                           |
| Contingency                             | -                   | -                   | -                   | \$1,406,243                  | \$1,227,316                   | -12.7%                                                                          |
| Capital Expenditures                    | \$148,048           | \$189,436           | \$160,998           | -                            | -                             | 0.0%                                                                            |
| <b>Total Expenditures</b>               | <b>\$15,361,988</b> | <b>\$21,722,986</b> | <b>\$22,594,710</b> | <b>\$26,051,539</b>          | <b>\$26,800,894</b>           | <b>2.9%</b>                                                                     |
| <b>Total Revenues Less Expenditures</b> | <b>\$12,712,562</b> | <b>\$9,075,047</b>  | <b>\$5,767,820</b>  | <b>-</b>                     | <b>-</b>                      | <b>0.0%</b>                                                                     |
| <b>Ending Fund Balance</b>              | <b>\$25,797,702</b> | <b>\$24,821,407</b> | <b>\$23,343,372</b> | <b>\$14,766,191</b>          | <b>\$15,000,000</b>           | <b>1.6%</b>                                                                     |

## Revenues by Source

The following tables show FY2023 through FY2025 actual and FY2026 adopted budget and FY2027 proposed budget revenues by Source.



### Revenues by Source

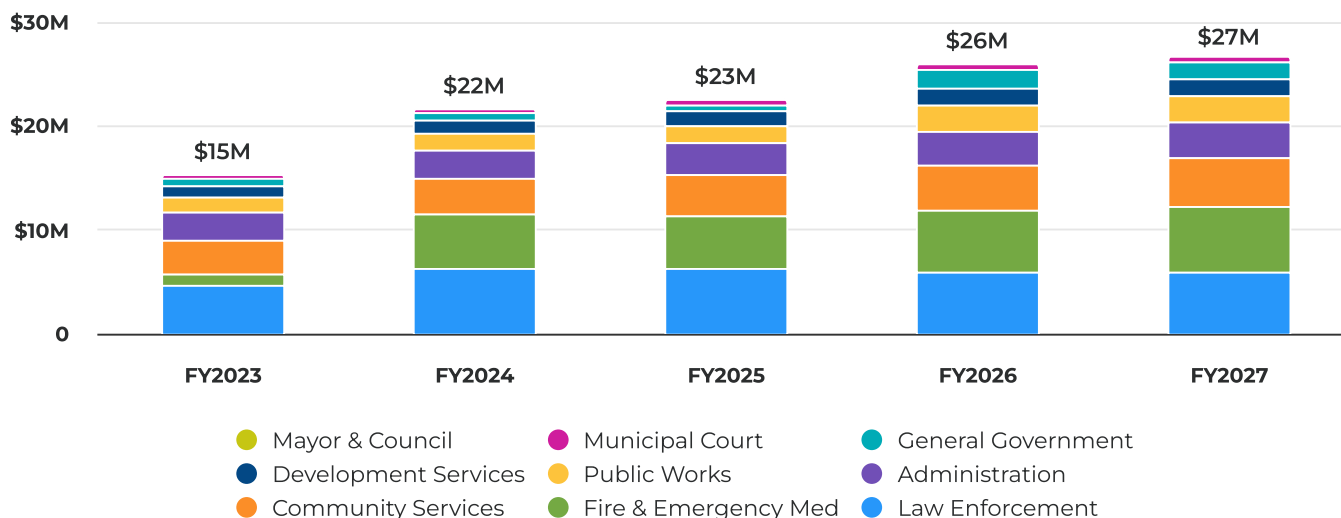
| Category | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027 Proposed<br>Budget (%<br>Change) |
|----------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|------------------------------------------------------------------------------|
| Taxes    | \$17,022,932      | \$17,185,635      | \$16,950,700      | \$15,312,027                 | \$15,593,851                  | 1.8%                                                                         |

| Category                  | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027 Proposed<br>Budget (%<br>Change) |
|---------------------------|---------------------|---------------------|---------------------|------------------------------|-------------------------------|------------------------------------------------------------------------------|
| Licenses & Permits        | \$1,103,367         | \$1,388,979         | \$836,276           | \$876,437                    | \$855,170                     | -2.4%                                                                        |
| Intergovernmental Revenue | \$8,456,527         | \$10,349,568        | \$8,741,292         | \$8,412,654                  | \$8,879,477                   | 5.5%                                                                         |
| Leases & Rents            | \$448,897           | \$365,792           | \$368,170           | \$379,914                    | \$387,455                     | 2.0%                                                                         |
| Charges For Services      | \$196,580           | \$242,181           | \$278,368           | \$260,000                    | \$275,000                     | 5.8%                                                                         |
| Other                     | \$319,465           | \$309,878           | \$356,641           | \$252,000                    | \$215,000                     | -14.7%                                                                       |
| Fines & Forfeitures       | \$211,773           | \$227,192           | \$214,389           | \$210,000                    | \$300,000                     | 42.9%                                                                        |
| Investment Earnings       | \$315,008           | \$728,807           | \$616,693           | \$348,507                    | \$294,941                     | -15.4%                                                                       |
| <b>Total Revenues</b>     | <b>\$28,074,550</b> | <b>\$30,798,033</b> | <b>\$28,362,530</b> | <b>\$26,051,539</b>          | <b>\$26,800,894</b>           | <b>2.9%</b>                                                                  |

## Expenditures by Department

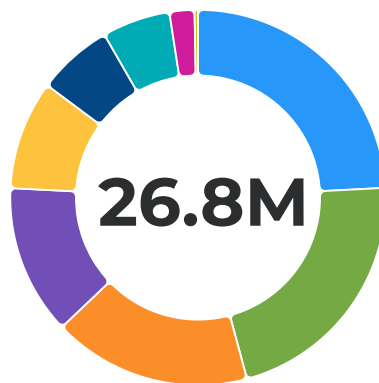
The following charts show FY2023 through FY2025 actual expenditures by Department compared with the FY2026 adopted budget and FY2027 proposed budget expenditures by Department.

Historical and Budgeted Expenditures by Department





## FY27 Expenditures by Department



|                      |             |        |
|----------------------|-------------|--------|
| Fire & Emergency Med | \$6,477,777 | 24.17% |
| Law Enforcement      | \$5,795,856 | 21.63% |
| Community Services   | \$4,580,916 | 17.09% |
| Administration       | \$3,459,977 | 12.91% |
| Public Works         | \$2,516,325 | 9.39%  |
| General Government   | \$1,745,819 | 6.51%  |
| Development Services | \$1,568,863 | 5.85%  |
| Municipal Court      | \$574,919   | 2.15%  |
| Mayor & Council      | \$80,442    | 0.30%  |

## Expenditures by Department

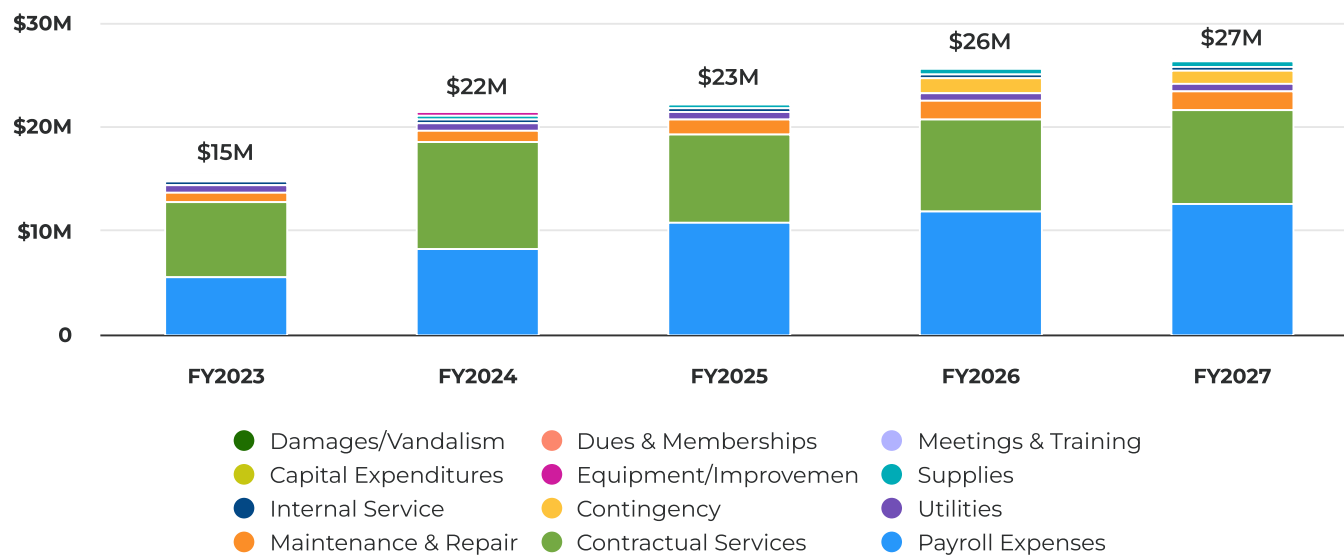
| Category                  | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027 Proposed<br>Budget (%<br>Change) |
|---------------------------|---------------------|---------------------|---------------------|------------------------------|-------------------------------|------------------------------------------------------------------------------|
| Mayor & Council           | \$70,280            | \$68,215            | \$63,077            | \$73,455                     | \$80,442                      | 9.5%                                                                         |
| Administration            | \$2,723,534         | \$2,740,837         | \$3,038,185         | \$3,252,618                  | \$3,459,977                   | 6.4%                                                                         |
| General Government        | \$614,144           | \$615,312           | \$582,553           | \$1,899,944                  | \$1,745,819                   | -8.1%                                                                        |
| Municipal Court           | \$426,770           | \$491,817           | \$533,798           | \$548,969                    | \$574,919                     | 4.7%                                                                         |
| Public Works              | \$1,336,419         | \$1,572,310         | \$1,678,837         | \$2,488,886                  | \$2,516,325                   | 1.1%                                                                         |
| Development Services      | \$1,221,700         | \$1,275,320         | \$1,392,773         | \$1,532,513                  | \$1,568,863                   | 2.4%                                                                         |
| Community Services        | \$3,303,758         | \$3,487,933         | \$3,932,655         | \$4,427,565                  | \$4,580,916                   | 3.5%                                                                         |
| Fire & Emergency Med      | \$1,091,189         | \$5,245,457         | \$5,184,975         | \$5,966,584                  | \$6,477,777                   | 8.6%                                                                         |
| Law Enforcement           | \$4,574,193         | \$6,225,785         | \$6,187,857         | \$5,861,005                  | \$5,795,856                   | -1.1%                                                                        |
| <b>Total Expenditures</b> | <b>\$15,361,988</b> | <b>\$21,722,986</b> | <b>\$22,594,710</b> | <b>\$26,051,539</b>          | <b>\$26,800,894</b>           | <b>2.9%</b>                                                                  |

In FY2023, the Town paid for \$3.4 million of its Fire contracted services and another \$840k of its MCSO contracted services out of its Special Revenue Fund due to federal grant revenues. Therefore, FY2023 expenditure amounts shown here in the General Fund do not include those expenditures.

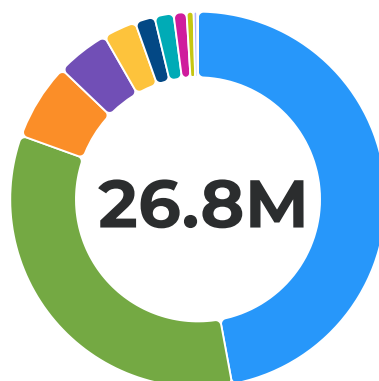
## Expenditures by Object

The following charts show FY2023 through FY2025 actual expenditures by Object compared with the FY2026 adopted budget and FY2027 proposed budget expenditures by Object. While reviewing this chart, please consider that FY2023 public safety expenditures were also paid for by the Town's Special Revenue Fund.

## Historical and Budgeted Expenditures by Object



## FY27 Expenditures by Object



|                       |              |        |
|-----------------------|--------------|--------|
| Payroll Expenses      | \$12,620,913 | 47.09% |
| Contractual Services  | \$8,958,109  | 33.42% |
| Maintenance & Repair  | \$1,771,877  | 6.61%  |
| Contingency           | \$1,227,316  | 4.58%  |
| Utilities             | \$767,550    | 2.86%  |
| Supplies              | \$455,003    | 1.70%  |
| Internal Service      | \$438,405    | 1.64%  |
| Equipment/Improvement | \$298,010    | 1.11%  |
| Meetings & Training   | \$163,016    | 0.61%  |
| Dues & Memberships    | \$87,045     | 0.32%  |
| Damages/Vandalism     | \$13,650     | 0.05%  |

## Expenditures by Object

| Category                | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|-------------------------|----------------|----------------|----------------|------------------------|-------------------------|---------------------------------------------------------------|
| <b>Payroll Expenses</b> | \$5,562,256    | \$8,164,974    | \$10,796,306   | \$11,753,164           | \$12,620,913            | 7.4%                                                          |
| Mayor & Council         | \$40,348       | \$39,050       | \$38,940       | \$40,572               | \$40,514                | -0.1%                                                         |
| Administration          | \$1,763,230    | \$1,899,657    | \$1,999,913    | \$2,111,420            | \$2,298,677             | 8.9%                                                          |



| Category                        | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027 Proposed<br>Budget (%<br>Change) |
|---------------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|------------------------------------------------------------------------------|
| Municipal Court                 | \$393,147         | \$448,622         | \$493,793         | \$503,275                    | \$523,476                     | 4.0%                                                                         |
| Public Works                    | \$703,865         | \$813,286         | \$869,890         | \$900,485                    | \$918,016                     | 1.9%                                                                         |
| Development Services            | \$993,849         | \$1,067,983       | \$1,218,681       | \$1,241,103                  | \$1,292,499                   | 4.1%                                                                         |
| Community Services              | \$1,667,818       | \$1,828,329       | \$2,005,552       | \$2,246,822                  | \$2,389,203                   | 6.3%                                                                         |
| Fire & Emergency Med            | -                 | \$2,068,046       | \$4,169,537       | \$4,709,487                  | \$5,158,528                   | 9.5%                                                                         |
| <b>Dues &amp; Memberships</b>   | \$80,222          | \$64,362          | \$75,819          | \$86,254                     | \$87,045                      | 0.9%                                                                         |
| Mayor & Council                 | \$112             | -                 | -                 | -                            | -                             | 0.0%                                                                         |
| Administration                  | \$22,189          | \$5,904           | \$6,863           | \$10,173                     | \$9,973                       | -2.0%                                                                        |
| General Government              | \$44,279          | \$46,299          | \$46,999          | \$41,710                     | \$42,416                      | 1.7%                                                                         |
| Municipal Court                 | \$2,716           | \$764             | \$685             | \$677                        | \$677                         | 0.0%                                                                         |
| Public Works                    | \$1,791           | \$1,035           | \$5,718           | \$12,975                     | \$12,975                      | 0.0%                                                                         |
| Development Services            | \$3,199           | \$2,545           | \$6,654           | \$5,999                      | \$6,334                       | 5.6%                                                                         |
| Community Services              | \$5,436           | \$6,895           | \$4,678           | \$6,020                      | \$5,970                       | -0.8%                                                                        |
| Fire & Emergency Med            | \$500             | \$920             | \$4,222           | \$8,700                      | \$8,700                       | 0.0%                                                                         |
| <b>Meetings &amp; Training</b>  | \$53,972          | \$60,306          | \$70,651          | \$150,455                    | \$163,016                     | 8.3%                                                                         |
| Mayor & Council                 | \$8,832           | \$12,052          | \$8,271           | \$15,575                     | \$17,950                      | 15.2%                                                                        |
| Administration                  | \$18,162          | \$20,632          | \$26,740          | \$49,128                     | \$59,314                      | 20.7%                                                                        |
| General Government              | -                 | \$54              | -                 | \$1,740                      | \$1,740                       | 0.0%                                                                         |
| Municipal Court                 | \$1,232           | \$2,815           | \$2,578           | \$8,405                      | \$8,405                       | 0.0%                                                                         |
| Public Works                    | \$2,117           | \$1,981           | \$3,276           | \$7,190                      | \$7,190                       | 0.0%                                                                         |
| Development Services            | \$3,660           | \$1,766           | \$4,174           | \$19,230                     | \$19,230                      | 0.0%                                                                         |
| Community Services              | \$18,028          | \$13,757          | \$17,887          | \$28,987                     | \$23,987                      | -17.2%                                                                       |
| Fire & Emergency Med            | \$1,940           | \$7,248           | \$7,724           | \$20,200                     | \$25,200                      | 24.8%                                                                        |
| <b>Maintenance &amp; Repair</b> | \$848,314         | \$1,015,815       | \$1,415,514       | \$1,819,264                  | \$1,771,877                   | -2.6%                                                                        |
| Mayor & Council                 | \$135             | \$78              | -                 | -                            | -                             | 0.0%                                                                         |
| Administration                  | \$285,190         | \$282,166         | \$347,466         | \$379,192                    | \$364,550                     | -3.9%                                                                        |
| General Government              | \$1,747           | \$2,601           | \$2,337           | \$6,000                      | \$6,000                       | 0.0%                                                                         |
| Municipal Court                 | \$2,521           | \$10,339          | \$6,113           | \$10,010                     | \$10,010                      | 0.0%                                                                         |
| Public Works                    | \$181,319         | \$218,420         | \$352,529         | \$803,972                    | \$803,972                     | 0.0%                                                                         |
| Development Services            | \$40,375          | \$50,187          | \$46,895          | \$51,912                     | \$54,912                      | 5.8%                                                                         |
| Community Services              | \$296,982         | \$315,590         | \$496,473         | \$443,772                    | \$408,027                     | -8.1%                                                                        |
| Fire & Emergency Med            | \$40,045          | \$136,433         | \$163,701         | \$123,110                    | \$123,110                     | 0.0%                                                                         |
| Law Enforcement                 | -                 | -                 | -                 | \$1,296                      | \$1,296                       | 0.0%                                                                         |
| <b>Utilities</b>                | \$671,063         | \$762,627         | \$764,038         | \$728,951                    | \$767,550                     | 5.3%                                                                         |
| Mayor & Council                 | -                 | -                 | -                 | -                            | \$1,080                       | -                                                                            |
| Administration                  | \$14,875          | \$17,638          | \$983             | \$2,540                      | \$1,920                       | -24.4%                                                                       |
| General Government              | \$20,523          | \$20,842          | \$21,065          | \$26,488                     | \$26,488                      | 0.0%                                                                         |
| Public Works                    | \$240,587         | \$263,779         | \$250,298         | \$193,457                    | \$198,056                     | 2.4%                                                                         |
| Development Services            | \$9,100           | \$7,557           | \$9,050           | \$9,132                      | \$9,132                       | 0.0%                                                                         |
| Community Services              | \$337,342         | \$366,999         | \$368,916         | \$391,355                    | \$397,985                     | 1.7%                                                                         |
| Fire & Emergency Med            | \$48,635          | \$85,813          | \$113,726         | \$105,979                    | \$132,889                     | 25.4%                                                                        |
| <b>Contractual Services</b>     | \$7,228,290       | \$10,364,720      | \$8,393,536       | \$8,990,744                  | \$8,958,109                   | -0.4%                                                                        |
| Mayor & Council                 | \$5,779           | \$6,311           | \$2,573           | \$7,070                      | \$7,660                       | 8.3%                                                                         |
| Administration                  | \$576,145         | \$474,962         | \$549,745         | \$597,895                    | \$610,142                     | 2.0%                                                                         |
| General Government              | \$538,743         | \$537,067         | \$510,650         | \$696,458                    | \$659,835                     | -5.3%                                                                        |
| Municipal Court                 | \$11,390          | \$16,956          | \$18,587          | \$18,481                     | \$24,481                      | 32.5%                                                                        |
| Public Works                    | \$139,865         | \$213,926         | \$144,572         | \$497,081                    | \$497,081                     | 0.0%                                                                         |
| Development Services            | \$147,851         | \$120,853         | \$30,853          | \$70,574                     | \$70,574                      | 0.0%                                                                         |
| Community Services              | \$529,173         | \$595,860         | \$669,432         | \$898,476                    | \$948,776                     | 5.6%                                                                         |



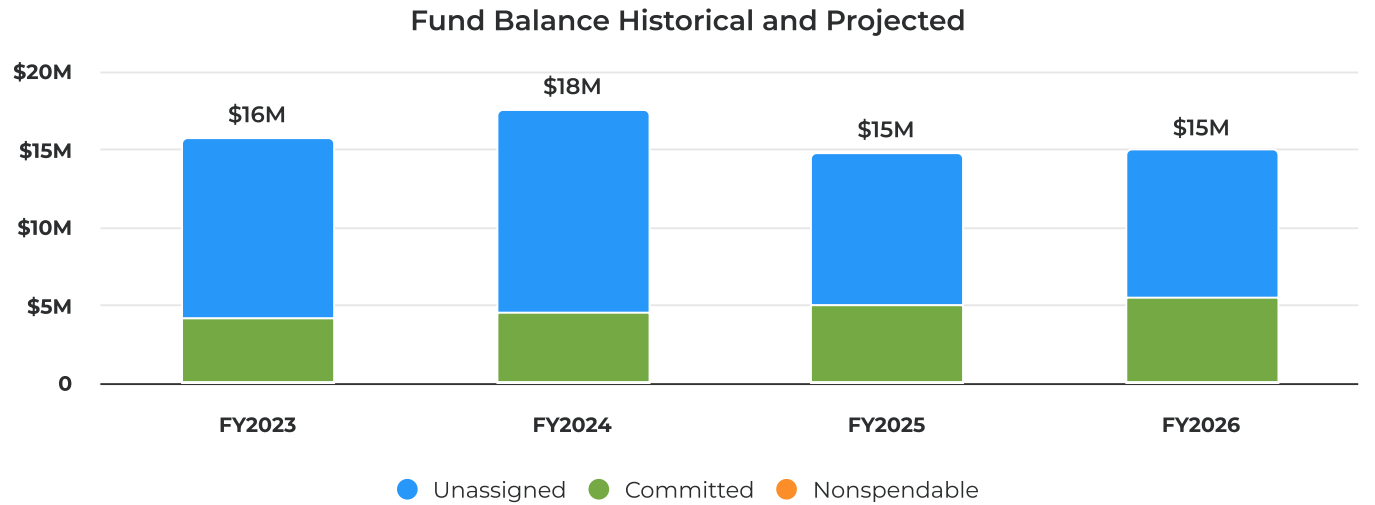
| Category                     | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027 Proposed<br>Budget (%<br>Change) |
|------------------------------|---------------------|---------------------|---------------------|------------------------------|-------------------------------|------------------------------------------------------------------------------|
| Fire & Emergency Med         | \$705,152           | \$2,172,999         | \$279,266           | \$345,040                    | \$345,040                     | 0.0%                                                                         |
| Law Enforcement              | \$4,574,193         | \$6,225,785         | \$6,187,857         | \$5,859,669                  | \$5,794,520                   | -1.1%                                                                        |
| <b>Supplies</b>              | \$252,230           | \$317,329           | \$362,041           | \$442,828                    | \$455,003                     | 2.7%                                                                         |
| Mayor & Council              | \$4,763             | \$3,580             | \$7,517             | \$4,700                      | \$7,700                       | 63.8%                                                                        |
| Administration               | \$12,208            | \$14,874            | \$19,376            | \$29,465                     | \$40,695                      | 38.1%                                                                        |
| General Government           | \$8,562             | \$7,154             | \$7,053             | \$6,305                      | \$6,305                       | 0.0%                                                                         |
| Municipal Court              | \$5,660             | \$5,701             | \$6,448             | \$3,939                      | \$3,939                       | 0.0%                                                                         |
| Public Works                 | \$18,740            | \$13,318            | \$17,135            | \$37,748                     | \$37,748                      | 0.0%                                                                         |
| Development Services         | \$2,926             | \$3,278             | \$3,722             | \$11,260                     | \$11,260                      | 0.0%                                                                         |
| Community Services           | \$188,222           | \$203,109           | \$222,681           | \$276,516                    | \$272,961                     | -1.3%                                                                        |
| Fire & Emergency Med         | \$11,149            | \$66,315            | \$78,110            | \$72,855                     | \$74,355                      | 2.1%                                                                         |
| Law Enforcement              | -                   | -                   | -                   | \$40                         | \$40                          | 0.0%                                                                         |
| <b>Equipment/Improvement</b> | \$175,596           | \$432,736           | \$202,865           | \$298,260                    | \$298,010                     | -0.1%                                                                        |
| Mayor & Council              | \$4,365             | \$1,580             | \$153               | -                            | -                             | 0.0%                                                                         |
| Administration               | \$16,108            | \$11,724            | \$60,460            | \$58,300                     | \$60,750                      | 4.2%                                                                         |
| General Government           | \$3,024             | -                   | -                   | -                            | -                             | 0.0%                                                                         |
| Municipal Court              | \$5,812             | \$3,143             | \$2,022             | \$260                        | \$260                         | 0.0%                                                                         |
| Public Works                 | \$17,101            | \$9,862             | \$13,646            | \$5,350                      | \$5,350                       | 0.0%                                                                         |
| Development Services         | \$774               | \$2,631             | \$725               | \$2,800                      | \$2,800                       | 0.0%                                                                         |
| Community Services           | \$106,851           | \$51,911            | \$46,793            | \$21,050                     | \$12,250                      | -41.8%                                                                       |
| Fire & Emergency Med         | \$21,561            | \$351,885           | \$79,066            | \$210,500                    | \$216,600                     | 2.9%                                                                         |
| <b>Damages/Vandalism</b>     | \$3,532             | \$727               | \$8,130             | \$13,000                     | \$13,650                      | 5.0%                                                                         |
| Public Works                 | -                   | -                   | -                   | \$10,900                     | \$10,900                      | 0.0%                                                                         |
| Community Services           | \$3,532             | \$727               | \$8,130             | \$2,100                      | \$2,750                       | 31.0%                                                                        |
| <b>Internal Service</b>      | \$338,464           | \$349,955           | \$344,813           | \$362,376                    | \$438,405                     | 21.0%                                                                        |
| Mayor & Council              | \$5,947             | \$5,564             | \$5,623             | \$5,538                      | \$5,538                       | 0.0%                                                                         |
| Administration               | \$15,426            | \$13,280            | \$13,616            | \$14,505                     | \$13,956                      | -3.8%                                                                        |
| General Government           | -\$2,735            | \$1,296             | -\$5,551            | -                            | \$719                         | -                                                                            |
| Municipal Court              | \$4,292             | \$3,476             | \$3,572             | \$3,922                      | \$3,671                       | -6.4%                                                                        |
| Public Works                 | \$17,842            | \$17,319            | \$21,774            | \$19,728                     | \$25,037                      | 26.9%                                                                        |
| Development Services         | \$19,966            | \$18,521            | \$24,111            | \$20,503                     | \$32,122                      | 56.7%                                                                        |
| Community Services           | \$72,463            | \$76,384            | \$77,554            | \$77,467                     | \$84,007                      | 8.4%                                                                         |
| Fire & Emergency Med         | \$205,262           | \$214,115           | \$204,114           | \$220,713                    | \$273,355                     | 23.9%                                                                        |
| <b>Contingency</b>           | -                   | -                   | -                   | \$1,406,243                  | \$1,227,316                   | -12.7%                                                                       |
| General Government           | -                   | -                   | -                   | \$1,121,243                  | \$1,002,316                   | -10.6%                                                                       |
| Development Services         | -                   | -                   | -                   | \$100,000                    | \$70,000                      | -30.0%                                                                       |
| Community Services           | -                   | -                   | -                   | \$35,000                     | \$35,000                      | 0.0%                                                                         |
| Fire & Emergency Med         | -                   | -                   | -                   | \$150,000                    | \$120,000                     | -20.0%                                                                       |
| <b>Capital Expenditures</b>  | \$148,048           | \$189,436           | \$160,998           | -                            | -                             | 0.0%                                                                         |
| Administration               | -                   | -                   | \$13,023            | -                            | -                             | 0.0%                                                                         |
| Public Works                 | \$13,193            | \$19,384            | -                   | -                            | -                             | 0.0%                                                                         |
| Development Services         | -                   | -                   | \$47,907            | -                            | -                             | 0.0%                                                                         |
| Community Services           | \$77,910            | \$28,371            | \$14,558            | -                            | -                             | 0.0%                                                                         |
| Fire & Emergency Med         | \$56,945            | \$141,681           | \$85,510            | -                            | -                             | 0.0%                                                                         |
| <b>Total Expenditures</b>    | <b>\$15,361,988</b> | <b>\$21,722,986</b> | <b>\$22,594,710</b> | <b>\$26,051,539</b>          | <b>\$26,800,894</b>           | <b>2.9%</b>                                                                  |

In FY2023, the Town paid for \$3.4 million of its Fire contracted services and another \$840k of its MCSO contracted services out of its Special Revenue Fund due to federal grant revenues. Therefore, FY2023 expenditure amounts shown here in the General Fund do not include those expenditures.



# Fund Balance

The Fund Balance chart below shows the actual General Fund ending fund balance for FY2023 through FY2025, and the projected ending General Fund balance for FY2026.



## Financial Summary

| Fund Balance       | FY 2023      | FY 2024      | FY 2025      | FY 2026      | FY 2025 vs. FY 2026 (% Change) |
|--------------------|--------------|--------------|--------------|--------------|--------------------------------|
| Unassigned         | \$11,644,005 | \$13,070,591 | \$9,726,474  | \$9,460,000  | -2.7%                          |
| Committed          | \$4,044,890  | \$4,466,782  | \$4,999,717  | \$5,500,000  | 10.0%                          |
| Nonspendable       | \$57,465     | \$38,179     | \$40,000     | \$40,000     | 0.0%                           |
| Total Fund Balance | \$15,746,360 | \$17,575,552 | \$14,766,191 | \$15,000,000 | 1.6%                           |

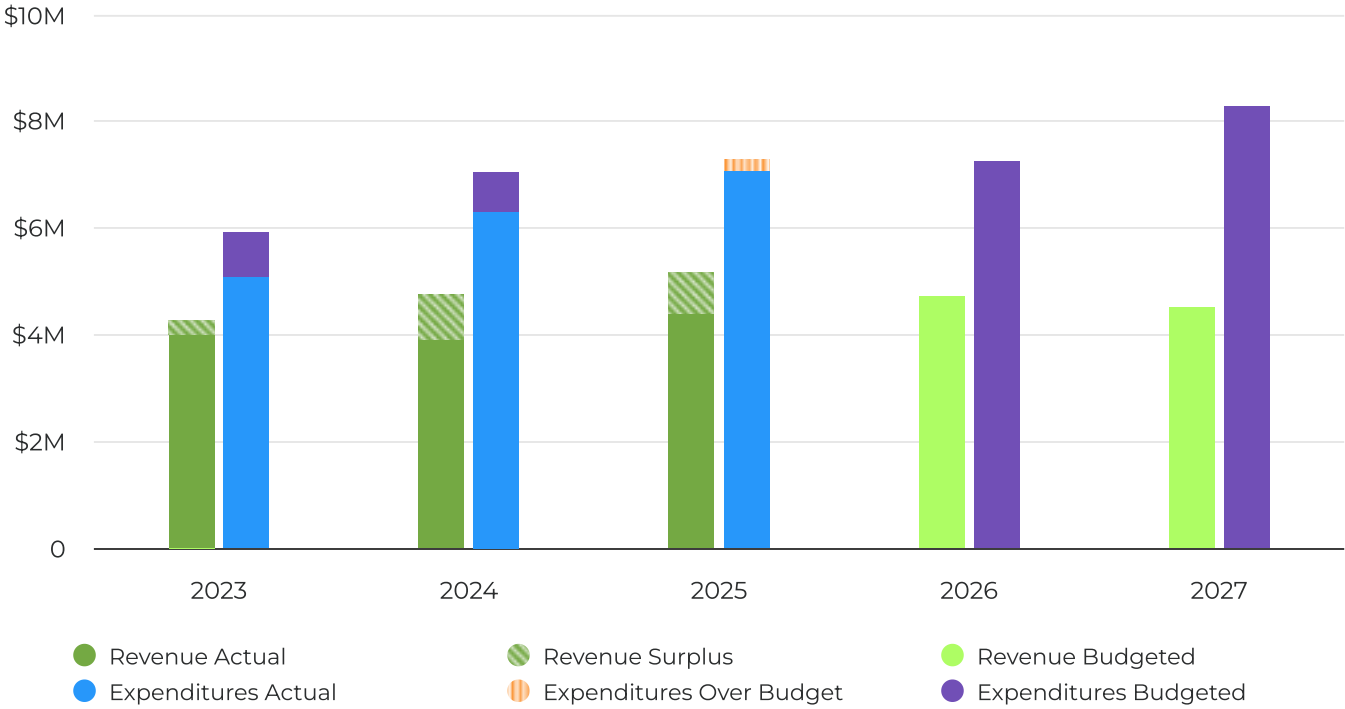
# Streets Fund

The **Streets (HURF) Fund (Fund 200)** is funded by 0.2% of local sales tax and State-shared revenues. The State of Arizona taxes motor fuels and collects a variety of fees and charges relating to the registration and operation of motor vehicles. These revenues are deposited in the Arizona Highway User Revenue Fund (HURF) and are then distributed to the cities, towns, and counties and to the State Highway Fund. This fund may only be used for street and highway purposes and is a restricted fund.

## Summary

The Town of Fountain Hills is projecting \$4.5M of revenue in FY2027 and budgeted expenditures of \$8.27 million to support additional roadwork in the Streets Fund for FY2027. Staff are proposing an increased budget by about \$1 million for additional roadwork in Town. Specifically, staff have included \$6 million of budgeted expenditures within the maintenance and repair object line item for the Pavement Management Program, an increase of \$1 million from the \$5 million budgeted for this Program in FY2026.

Revenues vs Expenditures Summary



# Comprehensive Fund Summary

The following comprehensive fund summary shows FY2023 through FY2025 actual revenues and expenditures compared with the FY2026 adopted budget and FY2027 proposed budget. Prior actual figures do not include transfers in and out of the Streets Fund, which results in the ending fund balances being overstated. For actual and projected fund balance data, please use the fund balance charts later in this section.

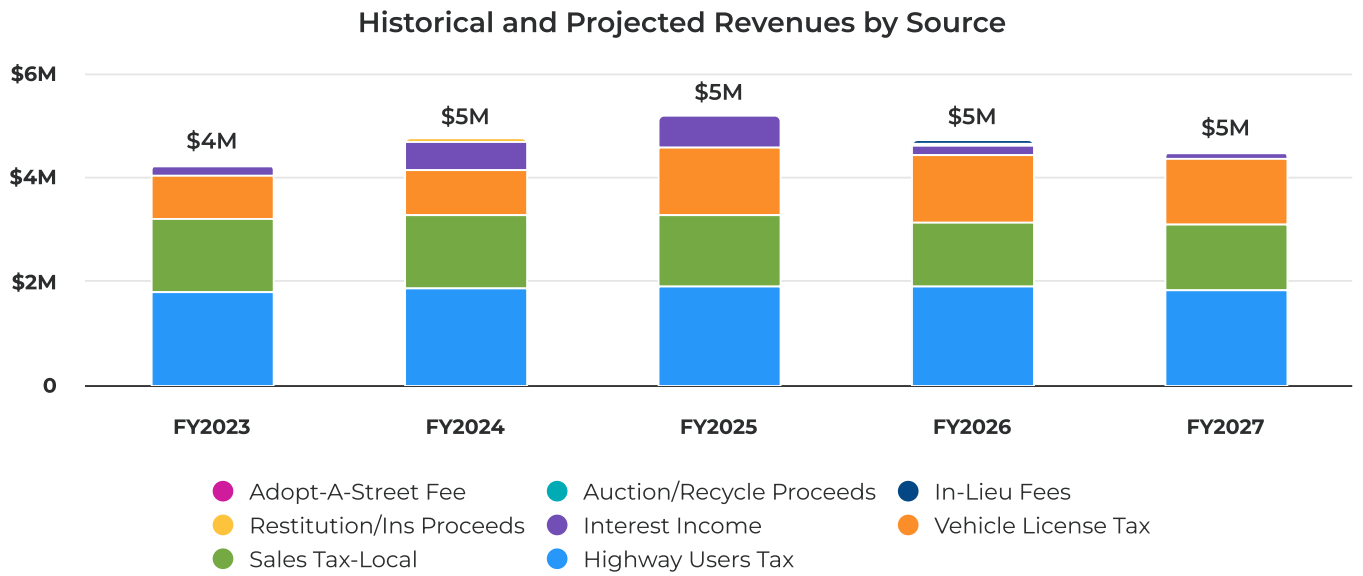
## Comprehensive Fund Summary

| Category                                | FY 2023<br>Actual  | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs.<br>FY 2027<br>Proposed<br>Budget (%<br>Change) |
|-----------------------------------------|--------------------|---------------------|---------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| <b>Beginning Fund Balance</b>           | <b>\$3,903,296</b> | <b>\$6,922,858</b>  | <b>\$9,559,630</b>  | <b>\$11,444,988</b>          | <b>\$6,100,000</b>            | <b>-46.7%</b>                                                                   |
| <b>Revenues</b>                         |                    |                     |                     |                              |                               |                                                                                 |
| Taxes                                   | \$1,419,744        | \$1,417,926         | \$1,392,501         | \$1,242,326                  | \$1,279,231                   | 3.0%                                                                            |
| Intergovernmental Revenue               | \$2,606,929        | \$2,720,831         | \$3,190,714         | \$3,168,457                  | \$3,090,945                   | -2.4%                                                                           |
| Charges For Services                    | \$4,139            | \$120               | \$60                | \$100,000                    | \$10,000                      | -90.0%                                                                          |
| Other                                   | \$32,602           | \$46,459            | \$15,241            | \$31,000                     | \$31,000                      | 0.0%                                                                            |
| Investment Earnings                     | \$197,804          | \$558,547           | \$595,071           | \$191,193                    | \$105,205                     | -45.0%                                                                          |
| <b>Total Revenues</b>                   | <b>\$4,261,218</b> | <b>\$4,743,883</b>  | <b>\$5,193,587</b>  | <b>\$4,732,976</b>           | <b>\$4,516,381</b>            | <b>-4.6%</b>                                                                    |
| <b>Expenditures</b>                     |                    |                     |                     |                              |                               |                                                                                 |
| Payroll Expenses                        | \$570,144          | \$658,659           | \$729,998           | \$816,489                    | \$811,489                     | -0.6%                                                                           |
| Dues & Memberships                      | \$1,810            | \$3,127             | \$1,315             | \$8,000                      | \$8,000                       | 0.0%                                                                            |
| Meetings & Training                     | \$410              | \$385               | \$600               | \$2,000                      | \$2,000                       | 0.0%                                                                            |
| Maintenance & Repair                    | \$3,465,658        | \$4,714,716         | \$5,631,540         | \$5,320,910                  | \$6,320,910                   | 18.8%                                                                           |
| Utilities                               | \$158,079          | \$144,904           | \$145,660           | \$146,352                    | \$146,923                     | 0.4%                                                                            |
| Contractual Services                    | \$689,650          | \$559,452           | \$591,518           | \$704,190                    | \$713,923                     | 1.4%                                                                            |
| Supplies                                | \$16,953           | \$14,999            | \$12,568            | \$22,620                     | \$22,620                      | 0.0%                                                                            |
| Equipment/Improvement                   | \$24,060           | \$15,042            | \$5,627             | \$16,500                     | \$16,500                      | 0.0%                                                                            |
| Damages/Vandalism                       | \$38,690           | \$16,778            | \$31,575            | \$40,000                     | \$40,000                      | 0.0%                                                                            |
| Internal Service                        | \$62,872           | \$67,266            | \$69,699            | \$67,566                     | \$87,477                      | 29.5%                                                                           |
| Contingency                             | -                  | -                   | -                   | \$100,000                    | \$100,000                     | 0.0%                                                                            |
| Capital Expenditures                    | \$25,676           | \$115,695           | \$66,373            | -                            | -                             | 0.0%                                                                            |
| <b>Total Expenditures</b>               | <b>\$5,054,003</b> | <b>\$6,311,022</b>  | <b>\$7,286,475</b>  | <b>\$7,244,627</b>           | <b>\$8,269,842</b>            | <b>14.2%</b>                                                                    |
| <b>Total Revenues Less Expenditures</b> | <b>-\$792,785</b>  | <b>-\$1,567,140</b> | <b>-\$2,092,888</b> | <b>-\$2,511,651</b>          | <b>-\$3,753,461</b>           | <b>49.4%</b>                                                                    |
| <b>Ending Fund Balance</b>              | <b>\$3,110,511</b> | <b>\$5,355,718</b>  | <b>\$7,466,742</b>  | <b>\$8,933,337</b>           | <b>\$2,346,539</b>            | <b>-73.7%</b>                                                                   |



# Revenues by Source

The following charts show FY2023 through FY2025 actual revenues by Source compared with the FY2026 adopted budget and FY2027 proposed budget projected revenues by Source.



- Adopt-A-Street Fee
- Restitution/Ins Proceeds
- Sales Tax-Local
- Auction/Recycle Proceeds
- Interest Income
- Highway Users Tax
- In-Lieu Fees
- Vehicle License Tax

FY27 Revenues by Object



|                          |             |        |
|--------------------------|-------------|--------|
| Highway Users Tax        | \$1,810,740 | 40.09% |
| Vehicle License Tax      | \$1,280,205 | 28.35% |
| Sales Tax-Local          | \$1,279,231 | 28.32% |
| Interest Income          | \$105,205   | 2.33%  |
| Restitution/Ins Proceeds | \$30,000    | 0.66%  |
| In-Lieu Fees             | \$10,000    | 0.22%  |
| Auction/Recycle Proceeds | \$1,000     | 0.02%  |

## Revenues by Source

| Category        | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|-----------------|----------------|----------------|----------------|------------------------|-------------------------|---------------------------------------------------------------|
| Sales Tax-Local | \$1,419,744    | \$1,417,926    | \$1,392,501    | \$1,242,326            | \$1,279,231             | 3.0%                                                          |

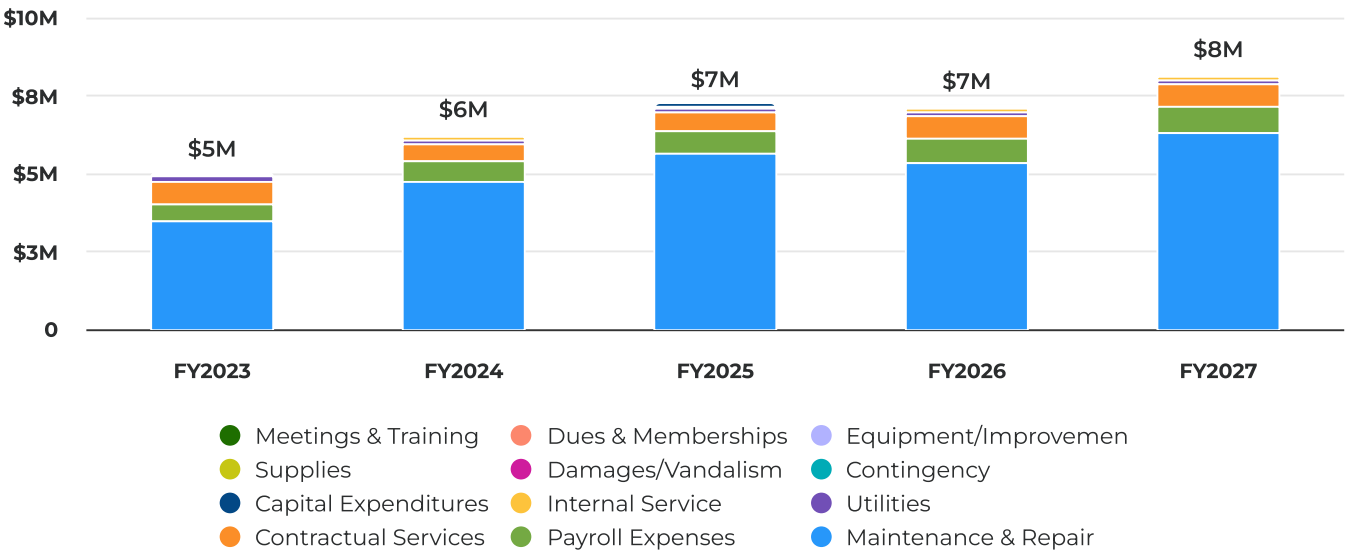


| Category                 | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|--------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Vehicle License Tax      | \$827,570          | \$869,845          | \$1,300,912        | \$1,277,830                  | \$1,280,205                   | 0.2%                                                                            |
| Highway Users Tax        | \$1,779,359        | \$1,850,986        | \$1,889,802        | \$1,890,627                  | \$1,810,740                   | -4.2%                                                                           |
| In-Lieu Fees             | \$3,659            | -                  | -                  | \$100,000                    | \$10,000                      | -90.0%                                                                          |
| Adopt-A-Street Fee       | \$480              | \$120              | \$60               | -                            | -                             | 0.0%                                                                            |
| Auction/Recycle Proceeds | \$755              | \$1,481            | \$244              | \$1,000                      | \$1,000                       | 0.0%                                                                            |
| Restitution/Ins Proceeds | \$31,847           | \$44,978           | \$14,997           | \$30,000                     | \$30,000                      | 0.0%                                                                            |
| Interest Income          | \$197,804          | \$558,547          | \$595,071          | \$191,193                    | \$105,205                     | -45.0%                                                                          |
| <b>Total Revenues</b>    | <b>\$4,261,218</b> | <b>\$4,743,883</b> | <b>\$5,193,587</b> | <b>\$4,732,976</b>           | <b>\$4,516,381</b>            | <b>-4.6%</b>                                                                    |

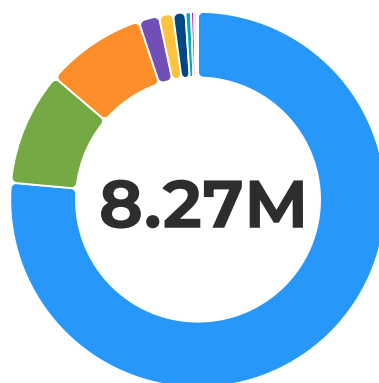
## Expenditures by Object

The following charts show FY2023 through FY2025 actual expenditures by Object compared with the FY2026 adopted budget and FY2027 proposed budget expenditures by Object.

Historical and Budgeted Expenditures by Object



## FY27 Expenditures by Object



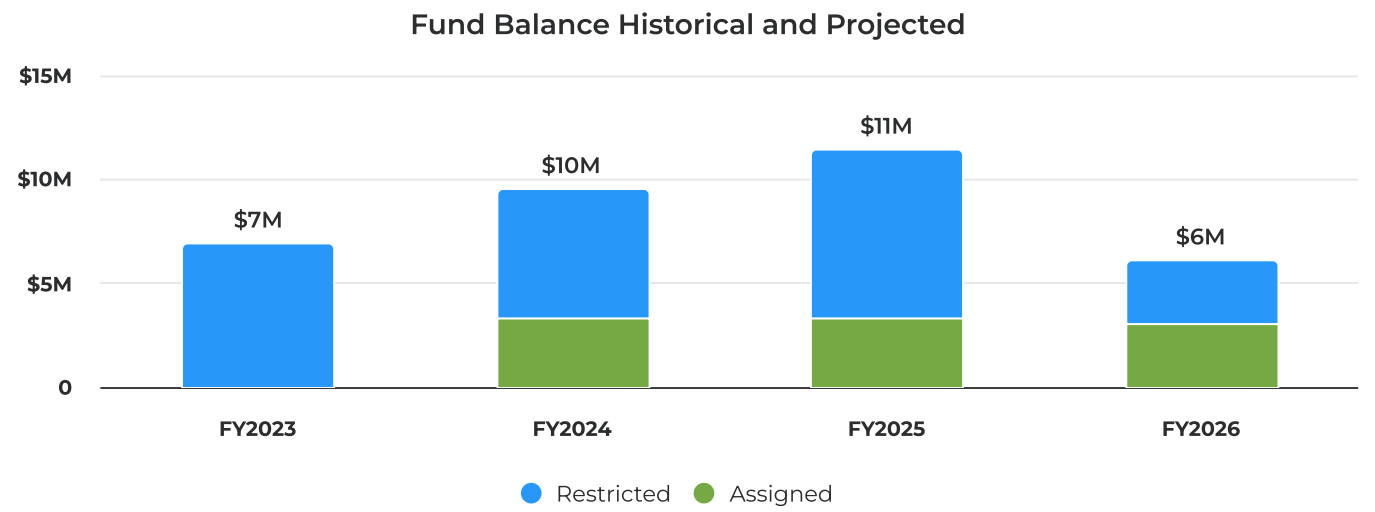
|                         |                    |        |
|-------------------------|--------------------|--------|
| ● Maintenance & Repair  | <b>\$6,320,910</b> | 76.43% |
| ● Payroll Expenses      | <b>\$811,489</b>   | 9.81%  |
| ● Contractual Services  | <b>\$713,923</b>   | 8.63%  |
| ● Utilities             | <b>\$146,923</b>   | 1.78%  |
| ● Contingency           | <b>\$100,000</b>   | 1.21%  |
| ● Internal Service      | <b>\$87,477</b>    | 1.06%  |
| ● Damages/Vandalism     | <b>\$40,000</b>    | 0.48%  |
| ● Supplies              | <b>\$22,620</b>    | 0.27%  |
| ● Equipment/Improvement | <b>\$16,500</b>    | 0.20%  |
| ● Dues & Memberships    | <b>\$8,000</b>     | 0.10%  |
| ● Meetings & Training   | <b>\$2,000</b>     | 0.02%  |

## Expenditures by Object

| Category                  | FY 2023 Actual     | FY 2024 Actual     | FY 2025 Actual     | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (%) Change |
|---------------------------|--------------------|--------------------|--------------------|------------------------|-------------------------|---------------------------------------------------------------|
| Payroll Expenses          | \$570,144          | \$658,659          | \$729,998          | \$816,489              | \$811,489               | -0.6%                                                         |
| Dues & Memberships        | \$1,810            | \$3,127            | \$1,315            | \$8,000                | \$8,000                 | 0.0%                                                          |
| Meetings & Training       | \$410              | \$385              | \$600              | \$2,000                | \$2,000                 | 0.0%                                                          |
| Maintenance & Repair      | \$3,465,658        | \$4,714,716        | \$5,631,540        | \$5,320,910            | \$6,320,910             | 18.8%                                                         |
| Utilities                 | \$158,079          | \$144,904          | \$145,660          | \$146,352              | \$146,923               | 0.4%                                                          |
| Contractual Services      | \$689,650          | \$559,452          | \$591,518          | \$704,190              | \$713,923               | 1.4%                                                          |
| Supplies                  | \$16,953           | \$14,999           | \$12,568           | \$22,620               | \$22,620                | 0.0%                                                          |
| Equipment/Improvement     | \$24,060           | \$15,042           | \$5,627            | \$16,500               | \$16,500                | 0.0%                                                          |
| Damages/Vandalism         | \$38,690           | \$16,778           | \$31,575           | \$40,000               | \$40,000                | 0.0%                                                          |
| Internal Service          | \$62,872           | \$67,266           | \$69,699           | \$67,566               | \$87,477                | 29.5%                                                         |
| Contingency               | -                  | -                  | -                  | \$100,000              | \$100,000               | 0.0%                                                          |
| Capital Expenditures      | \$25,676           | \$115,695          | \$66,373           | -                      | -                       | 0.0%                                                          |
| <b>Total Expenditures</b> | <b>\$5,054,003</b> | <b>\$6,311,022</b> | <b>\$7,286,475</b> | <b>\$7,244,627</b>     | <b>\$8,269,842</b>      | <b>14.2%</b>                                                  |

# Fund Balance

The Fund Balance chart below shows the actual Streets Fund ending fund balance for FY2023 through FY2025, and the projected ending Streets Fund balance for FY2026.



In FY2026, the Streets Fund balance projection totals \$6.1 million, representing a 46.7% decrease from the FY2025 total of \$11.4 million. The Fund Balance is projected to decrease substantially due to about \$10 million of total roadwork budgeted to be completed in FY2026 (the Streets Fund and Capital Projects Funds both include combined budgetary authority of about \$10 million in FY2026, but the Streets Fund will be used as the funding source for all of that roadwork, which will substantially reduce the Streets Fund balance).

## Financial Summary

| Fund Balance       | FY 2023     | FY 2024     | FY 2025      | FY 2026     | FY 2025 vs. FY 2026 (% Change) |
|--------------------|-------------|-------------|--------------|-------------|--------------------------------|
| Assigned           | -           | \$3,335,921 | \$3,331,477  | \$3,000,000 | -9.9%                          |
| Restricted         | \$6,922,858 | \$6,223,709 | \$8,113,511  | \$3,100,000 | -61.8%                         |
| Total Fund Balance | \$6,922,858 | \$9,559,630 | \$11,444,988 | \$6,100,000 | -46.7%                         |

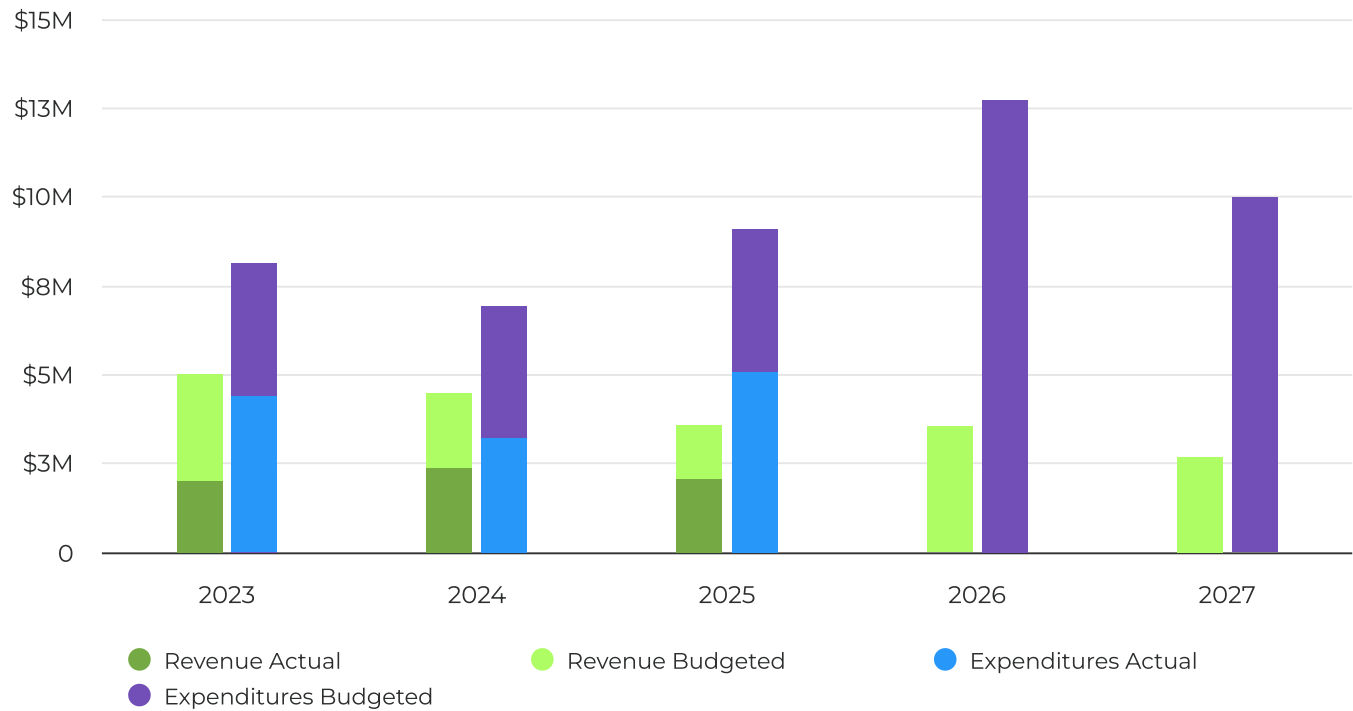
# Capital Projects Fund

The **Capital Projects Fund (Fund 600)** is an assigned fund to account for monies set aside by the Town for its Capital Improvement Plan (CIP) Projects. CIP projects are planned based on a 5-year outlook to improve resident safety, culture and recreation, and enhance economic development initiatives. The CIP fund receives revenue from 1/2 of the construction sales tax revenues the Town receives and transfers from year-end General Fund reserves, in accordance with financial policies and Council direction.

## Summary

The Town of Fountain Hills is projecting \$2.7M of revenue in FY2027, which is less than the prior year due to fewer projects with projected grant revenues. Budgeted expenditures have been proposed at \$10 million for staff to move forward the Capital Improvement Plan discussed with Council during a Work Session on March 24, 2026. See the Capital Projects section of this budget book for more information on budgets for each project.

Revenues vs Expenditures Summary



# Comprehensive Fund Summary

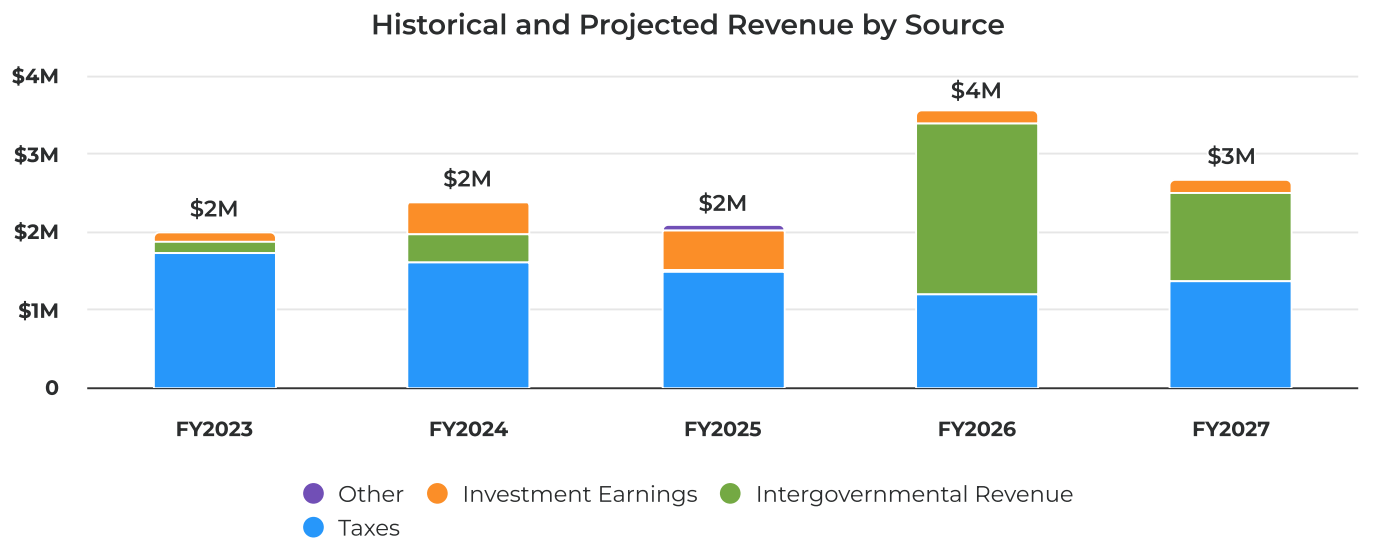
The following comprehensive fund summary shows FY2023 through FY2025 actual revenues and expenditures compared with the FY2026 adopted budget and FY2027 proposed budget. Prior actual figures do not include transfers in and out of the Capital Projects Fund, which results in the ending fund balances being overstated or understated. For actual and projected fund balance data, please use the fund balance charts later in this section.

## Comprehensive Fund Summary

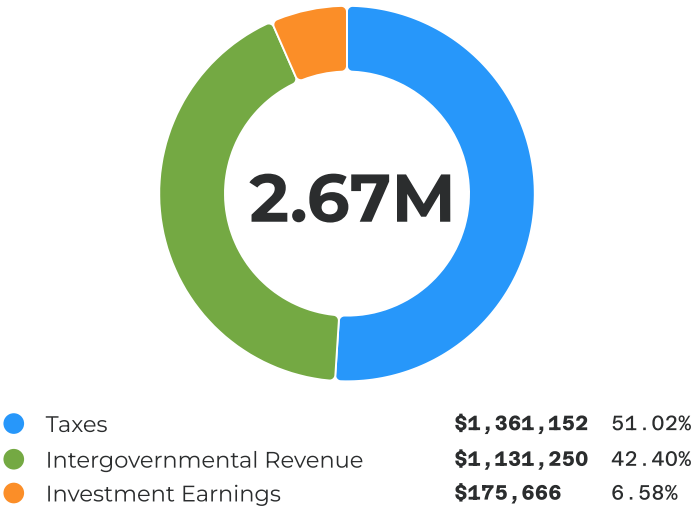
| Category                                | FY 2023<br>Actual   | FY 2024<br>Actual  | FY 2025<br>Actual   | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs.<br>FY 2027<br>Proposed<br>Budget (%<br>Change) |
|-----------------------------------------|---------------------|--------------------|---------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| <b>Beginning Fund Balance</b>           | <b>\$4,068,310</b>  | <b>\$5,691,999</b> | <b>\$8,768,198</b>  | <b>\$8,783,321</b>           | <b>\$9,000,000</b>            | <b>2.5%</b>                                                                     |
| <b>Revenues</b>                         |                     |                    |                     |                              |                               |                                                                                 |
| Taxes                                   | \$1,724,626         | \$1,598,522        | \$1,485,919         | \$1,188,207                  | \$1,361,152                   | 14.6%                                                                           |
| Intergovernmental Revenue               | \$140,284           | \$376,783          | \$20,055            | \$2,190,750                  | \$1,131,250                   | -48.4%                                                                          |
| Other                                   | -                   | \$12,000           | \$74,381            | -                            | -                             | 0.0%                                                                            |
| Investment Earnings                     | \$132,253           | \$407,771          | \$498,270           | \$170,000                    | \$175,666                     | 3.3%                                                                            |
| <b>Total Revenues</b>                   | <b>\$1,997,163</b>  | <b>\$2,395,076</b> | <b>\$2,078,624</b>  | <b>\$3,548,957</b>           | <b>\$2,668,068</b>            | <b>-24.8%</b>                                                                   |
| <b>Expenditures</b>                     |                     |                    |                     |                              |                               |                                                                                 |
| Contractual Services                    | \$1,215             | \$506              | \$176               | \$2,800                      | \$1,000                       | -64.3%                                                                          |
| Equipment/Improvement                   | \$50,418            | -                  | -                   | -                            | -                             | 0.0%                                                                            |
| Contingency                             | -                   | -                  | -                   | \$650,000                    | \$696,000                     | 7.1%                                                                            |
| Capital Expenditures                    | \$4,338,774         | \$3,224,647        | \$5,058,507         | \$12,060,000                 | \$9,303,000                   | -22.9%                                                                          |
| <b>Total Expenditures</b>               | <b>\$4,390,407</b>  | <b>\$3,225,153</b> | <b>\$5,058,683</b>  | <b>\$12,712,800</b>          | <b>\$10,000,000</b>           | <b>-21.3%</b>                                                                   |
| <b>Total Revenues Less Expenditures</b> | <b>-\$2,393,244</b> | <b>-\$830,077</b>  | <b>-\$2,980,059</b> | <b>-\$9,163,843</b>          | <b>-\$7,331,932</b>           | <b>-20.0%</b>                                                                   |
| <b>Ending Fund Balance</b>              | <b>\$1,675,066</b>  | <b>\$4,861,922</b> | <b>\$5,788,139</b>  | <b>-\$380,522</b>            | <b>\$1,668,068</b>            | <b>-538.4%</b>                                                                  |

# Revenues by Source

The following tables show FY2023 through FY2025 actual and FY2026 adopted budget and FY2027 proposed budget revenues by Source.



FY27 Revenues by Source



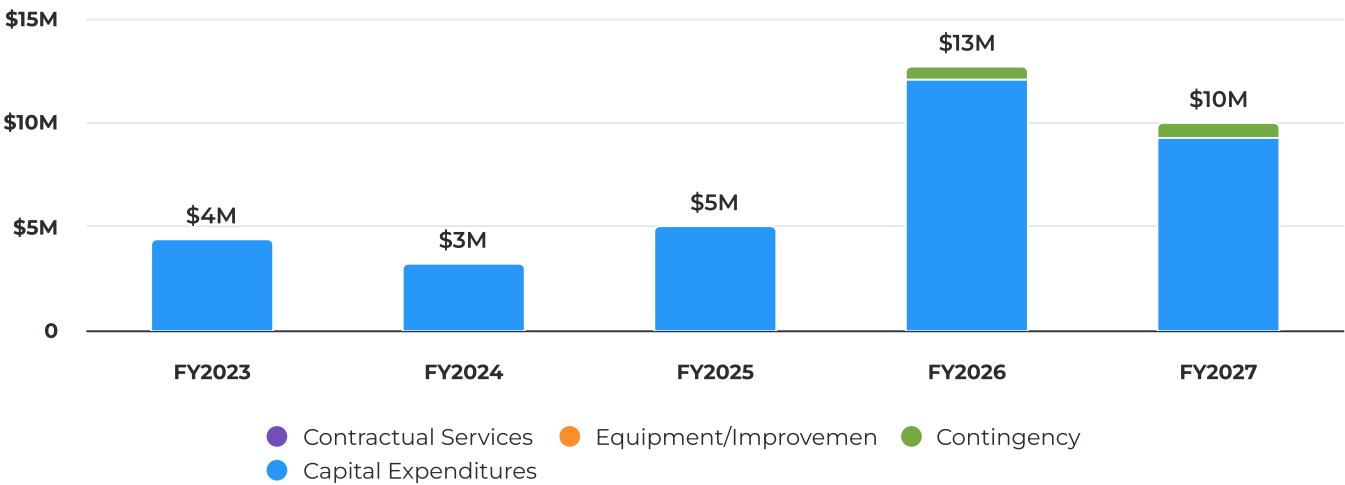
Revenues by Source

| Category                  | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|---------------------------|----------------|----------------|----------------|------------------------|-------------------------|---------------------------------------------------------------|
| Taxes                     | \$1,724,626    | \$1,598,522    | \$1,485,919    | \$1,188,207            | \$1,361,152             | 14.6%                                                         |
| Intergovernmental Revenue | \$140,284      | \$376,783      | \$20,055       | \$2,190,750            | \$1,131,250             | -48.4%                                                        |
| Other                     | -              | \$12,000       | \$74,381       | -                      | -                       | 0.0%                                                          |
| Investment Earnings       | \$132,253      | \$407,771      | \$498,270      | \$170,000              | \$175,666               | 3.3%                                                          |
| Total Revenues            | \$1,997,163    | \$2,395,076    | \$2,078,624    | \$3,548,957            | \$2,668,068             | -24.8%                                                        |

Expenditures by Object

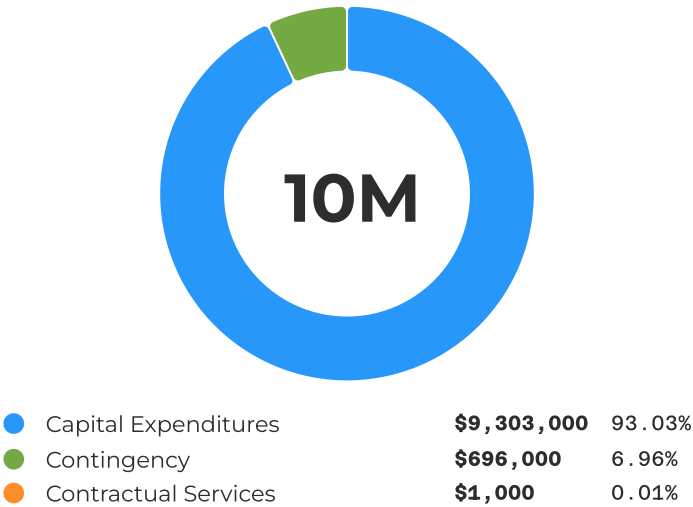
The following charts show FY2023 through FY2025 actual expenditures by Object compared with the FY2026 adopted budget and FY2027 proposed budget expenditures by Object for the Capital Projects Fund.

Historical and Budgeted Expenditures by Object





FY27 Expenditures by Object



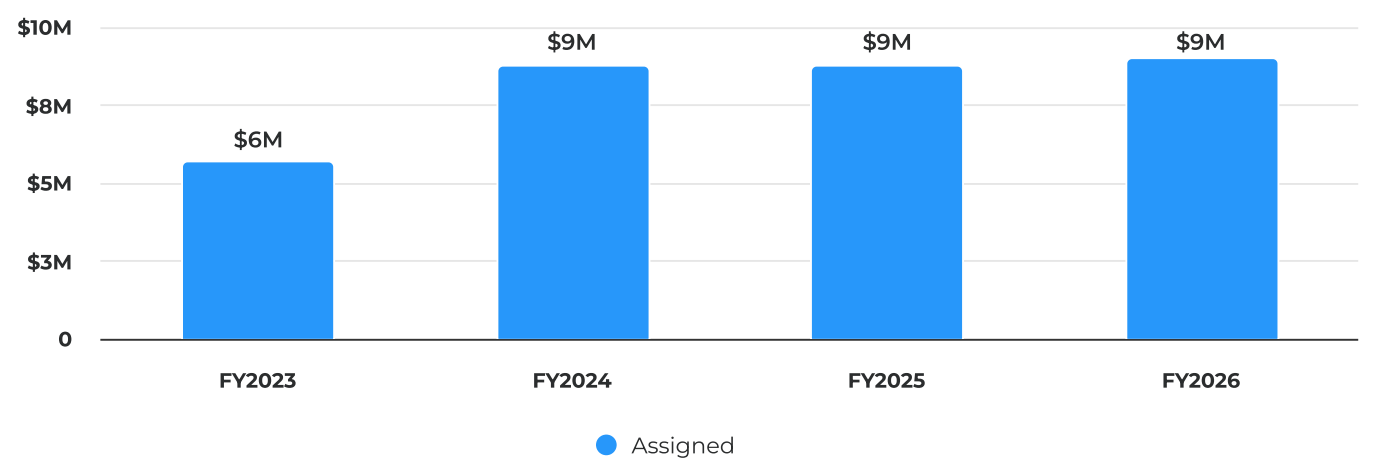
Expenditures by Object

| Category              | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|-----------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Contractual Services  | \$1,215           | \$506             | \$176             | \$2,800                      | \$1,000                       | -64.3%                                                                          |
| Equipment/Improvement | \$50,418          | -                 | -                 | -                            | -                             | 0.0%                                                                            |
| Contingency           | -                 | -                 | -                 | \$650,000                    | \$696,000                     | 7.1%                                                                            |
| Capital Expenditures  | \$4,338,774       | \$3,224,647       | \$5,058,507       | \$12,060,000                 | \$9,303,000                   | -22.9%                                                                          |
| Total Expenditures    | \$4,390,407       | \$3,225,153       | \$5,058,683       | \$12,712,800                 | \$10,000,000                  | -21.3%                                                                          |

Fund Balance

The Fund Balance chart below shows the actual Capital Projects Fund ending fund balance for FY2023 through FY2025, and the projected ending Capital Projects Fund balance for FY2026.

Fund Balance Historical and Projected



Financial Summary

| Fund Balance              | FY 2023            | FY 2024            | FY 2025            | FY 2026            | FY 2025 vs. FY 2026 (% Change) |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------------|
| Assigned                  | \$5,691,999        | \$8,768,198        | \$8,783,321        | \$9,000,000        | 2.5%                           |
| <b>Total Fund Balance</b> | <b>\$5,691,999</b> | <b>\$8,768,198</b> | <b>\$8,783,321</b> | <b>\$9,000,000</b> | <b>2.5%</b>                    |

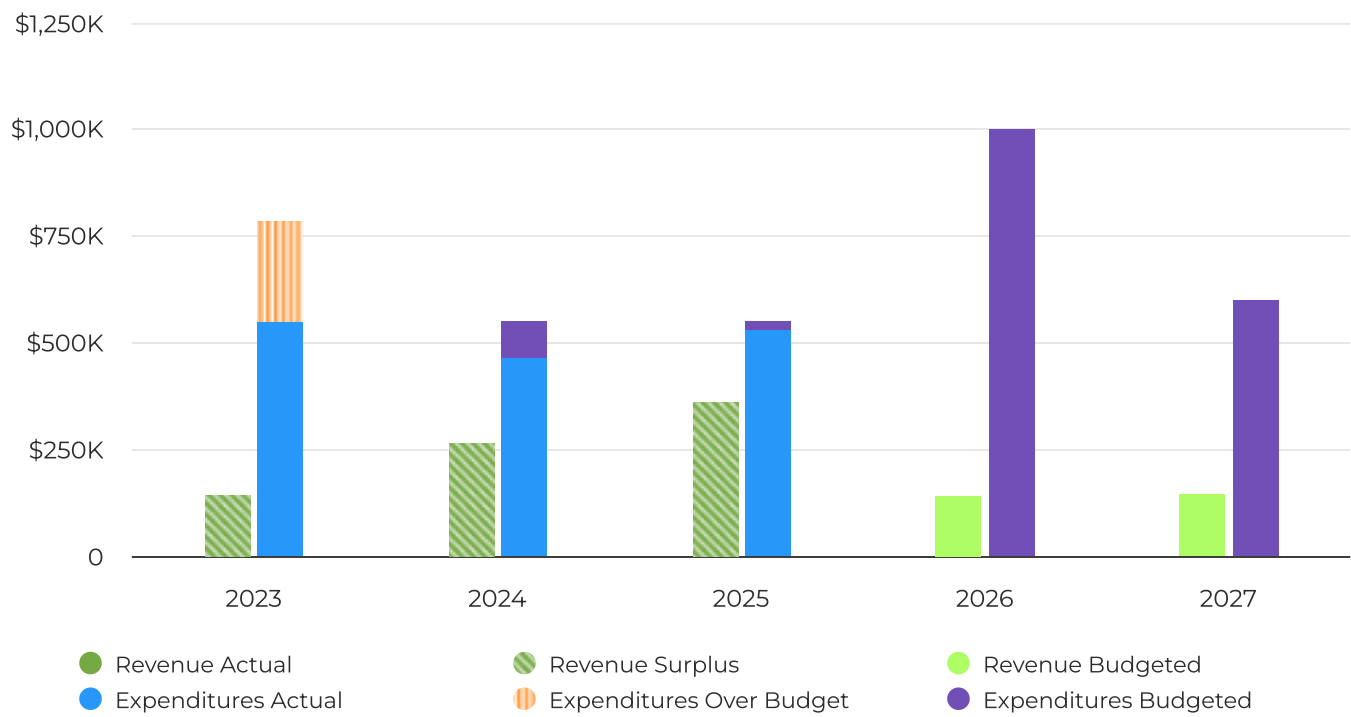
# Facilities Reserve Fund

The **Facilities Reserve Fund (Fund 610)** 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, and parks and recreation structures.

## Summary

The Town of Fountain Hills is projecting \$144K of revenue and budgeted expenditures of \$600K in the Facilities Reserve Fund for FY2027. The Town also funds these operations with budgeted transfers from the General Fund and this fund has been used to accumulate savings for the future Lake Liner project. The Town is also budgeting to use \$400K of this Fund Balance in the Capital Improvement Program, which explains why the operating budget was reduced to account for that project (see Capital Projects section, Library/Museum/Community Center Air Handler Upgrades Project).

Revenues vs Expenditures Summary



## Comprehensive Fund Summary

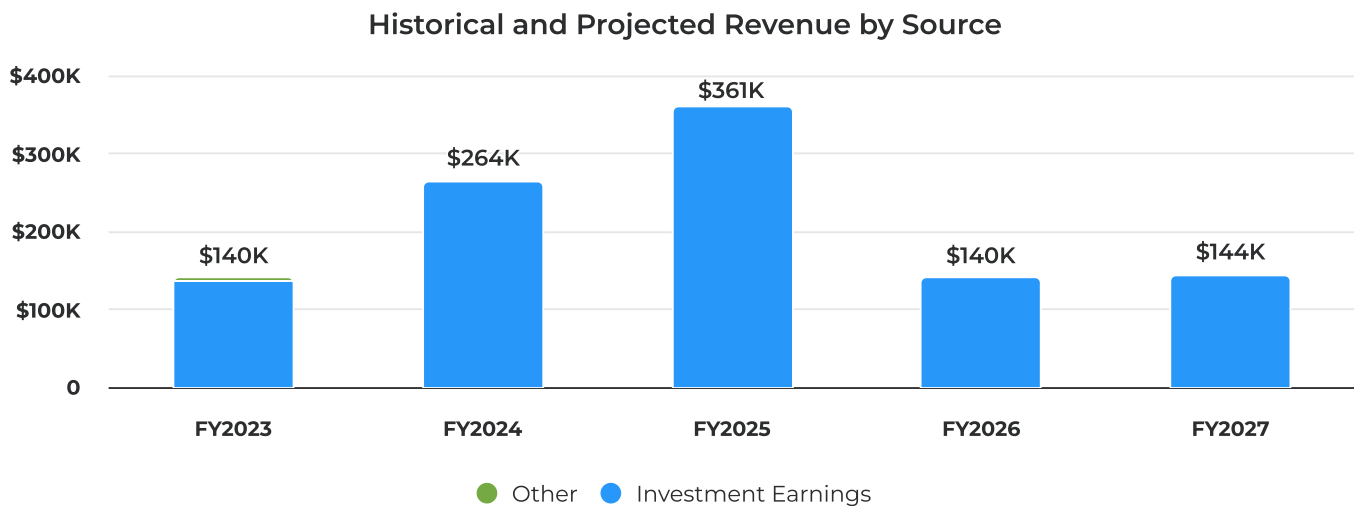
The following comprehensive fund summary shows FY2023 through FY2025 actual revenues and expenditures compared with the FY2026 adopted budget and FY2027 proposed budget. Prior actual figures do not include transfers in and out of the Facilities Reserve Fund, which results in the ending fund balances being overstated. For actual and projected fund balance data, please use the fund balance charts later in this section.

## Comprehensive Fund Summary

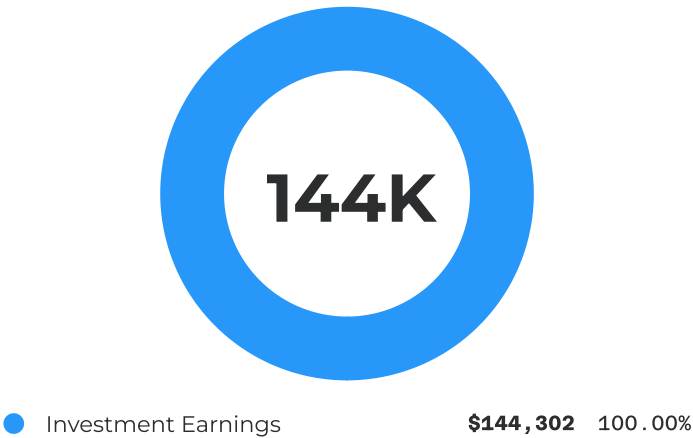
| Category                                | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs.<br>FY 2027<br>Proposed<br>Budget (%<br>Change) |
|-----------------------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| <b>Beginning Fund Balance</b>           | <b>\$5,925,920</b> | <b>\$6,784,056</b> | <b>\$5,384,668</b> | <b>\$7,215,124</b>           | <b>\$8,500,000</b>            | <b>17.8%</b>                                                                    |
| <b>Revenues</b>                         |                    |                    |                    |                              |                               |                                                                                 |
| Other                                   | \$4,000            | -                  | -                  | -                            | -                             | 0.0%                                                                            |
| Investment Earnings                     | \$136,114          | \$264,030          | \$360,779          | \$140,000                    | \$144,302                     | 3.1%                                                                            |
| <b>Total Revenues</b>                   | <b>\$140,114</b>   | <b>\$264,030</b>   | <b>\$360,779</b>   | <b>\$140,000</b>             | <b>\$144,302</b>              | <b>3.1%</b>                                                                     |
| <b>Expenditures</b>                     |                    |                    |                    |                              |                               |                                                                                 |
| Maintenance & Repair                    | \$620,018          | \$409,914          | \$269,017          | -                            | -                             | 0.0%                                                                            |
| Contractual Services                    | \$2,164            | \$5,092            | \$13,987           | -                            | -                             | 0.0%                                                                            |
| Equipment/Improvement                   | \$159,797          | \$25,556           | \$73,017           | -                            | -                             | 0.0%                                                                            |
| Contingency                             | -                  | -                  | -                  | \$1,000,000                  | \$600,000                     | -40.0%                                                                          |
| Capital Expenditures                    | -                  | \$22,857           | \$174,302          | -                            | -                             | 0.0%                                                                            |
| <b>Total Expenditures</b>               | <b>\$781,979</b>   | <b>\$463,419</b>   | <b>\$530,324</b>   | <b>\$1,000,000</b>           | <b>\$600,000</b>              | <b>-40.0%</b>                                                                   |
| <b>Total Revenues Less Expenditures</b> | <b>-\$641,864</b>  | <b>-\$199,388</b>  | <b>-\$169,544</b>  | <b>-\$860,000</b>            | <b>-\$455,698</b>             | <b>-47.0%</b>                                                                   |
| <b>Ending Fund Balance</b>              | <b>\$5,284,056</b> | <b>\$6,584,668</b> | <b>\$5,215,124</b> | <b>\$6,355,124</b>           | <b>\$8,044,302</b>            | <b>26.6%</b>                                                                    |

## Revenues by Source

The following tables show FY2023 through FY2025 actual and FY2026 adopted budget and FY2027 proposed budget revenues by Source.



FY27 Revenues by Source



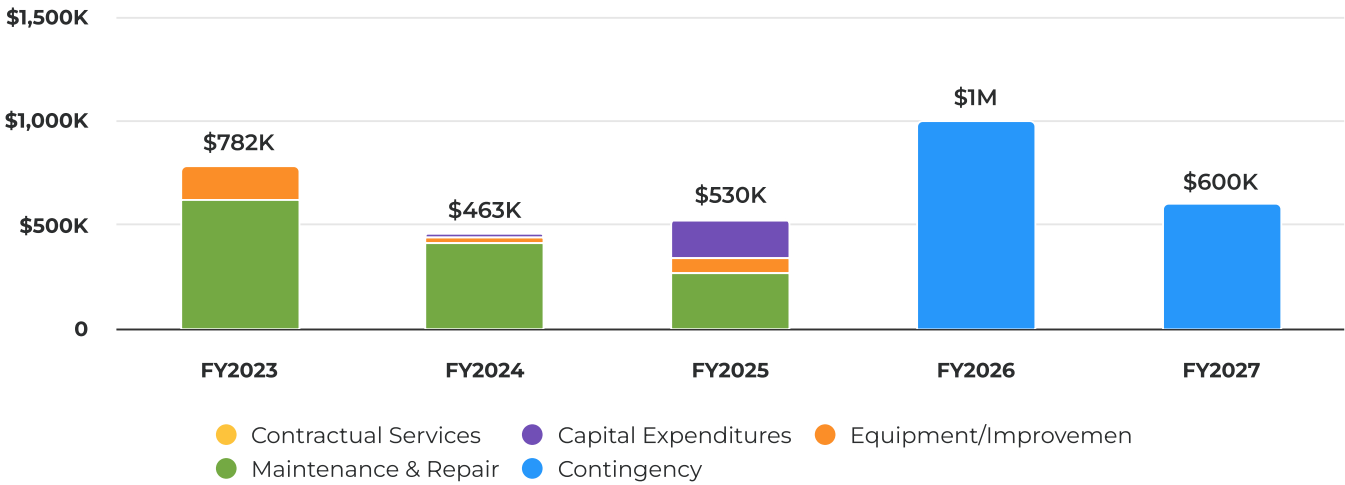
Revenues by Source

| Category            | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|---------------------|----------------|----------------|----------------|------------------------|-------------------------|---------------------------------------------------------------|
| Other               | \$4,000        | -              | -              | -                      | -                       | 0.0%                                                          |
| Investment Earnings | \$136,114      | \$264,030      | \$360,779      | \$140,000              | \$144,302               | 3.1%                                                          |
| Total Revenues      | \$140,114      | \$264,030      | \$360,779      | \$140,000              | \$144,302               | 3.1%                                                          |

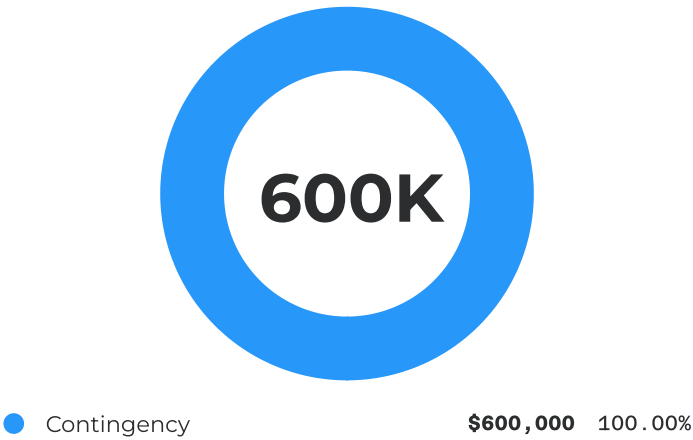
Expenditures by Object

The following charts show FY2023 through FY2025 actual expenditures by Object compared with the FY2026 adopted budget and FY2027 proposed budget expenditures by Object.

Historical and Budgeted Expenditures by Object



FY27 Expenditures by Object



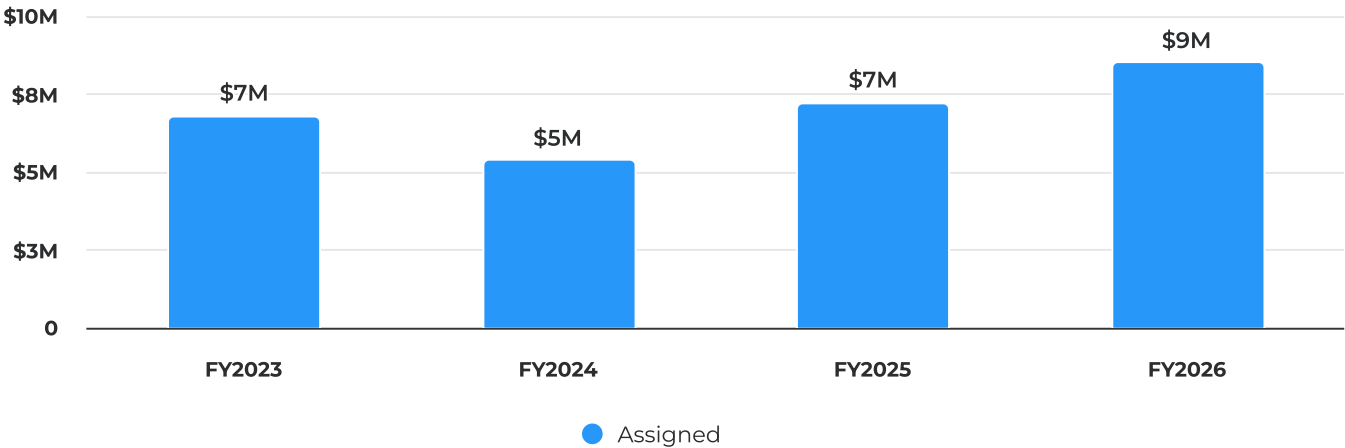
Expenditures by Object

| Category              | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|-----------------------|----------------|----------------|----------------|------------------------|-------------------------|---------------------------------------------------------------|
| Maintenance & Repair  | \$620,018      | \$409,914      | \$269,017      | -                      | -                       | 0.0%                                                          |
| Contractual Services  | \$2,164        | \$5,092        | \$13,987       | -                      | -                       | 0.0%                                                          |
| Equipment/Improvement | \$159,797      | \$25,556       | \$73,017       | -                      | -                       | 0.0%                                                          |
| Contingency           | -              | -              | -              | \$1,000,000            | \$600,000               | -40.0%                                                        |
| Capital Expenditures  | -              | \$22,857       | \$174,302      | -                      | -                       | 0.0%                                                          |
| Total Expenditures    | \$781,979      | \$463,419      | \$530,324      | \$1,000,000            | \$600,000               | -40.0%                                                        |

Fund Balance

The Fund Balance chart below shows the actual Facilities Reserve Fund ending fund balance for FY2023 through FY2025, and the projected ending Facilities Reserve Fund balance for FY2026. About \$6.7 million has been saved by the Town Council, specifically for the future Lake Liner replacement project. This \$6.7 million is within the \$8.5 million projected ending fund balance for FY2026.

Fund Balance Historical and Projected



## Financial Summary

| Fund Balance              | FY 2023            | FY 2024            | FY 2025            | FY 2026            | FY 2025 vs. FY 2026 (% Change) |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------------|
| Assigned                  | \$6,784,056        | \$5,384,668        | \$7,215,124        | \$8,500,000        | 17.8%                          |
| <b>Total Fund Balance</b> | <b>\$6,784,056</b> | <b>\$5,384,668</b> | <b>\$7,215,124</b> | <b>\$8,500,000</b> | <b>17.8%</b>                   |

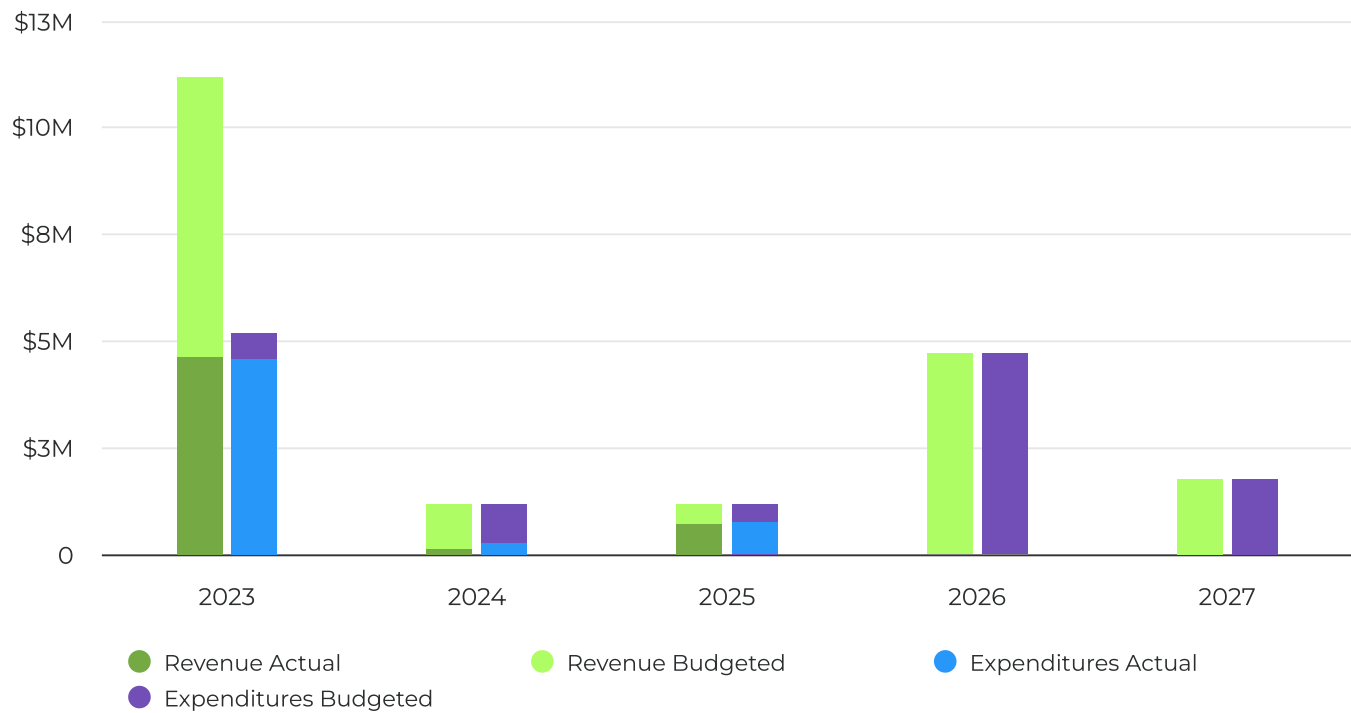
# Special Revenue Fund

The **Special Revenue/Grants Fund (Fund 400)** is restricted by the terms of the individual grants or program funds received. An example of this would be state or federal grant 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 revenue and budgeted expenditures of \$1.76 million in the Special Revenue Fund for FY2027. The Town uses the Special Revenue Fund for legally, contractually and grant-related restricted revenues that can only be used for specified purposes. While the Town uses this Fund to administer its Ride Choice Program using State Lottery funds, and its Opioid Settlement pass-through payments to a local coalition of youth organization, the Town includes most of the budget within the Special Revenue Fund to be contingency budget authority to only be used on Council-authorized projects or programs using restricted monies.

Revenues vs Expenditures Summary



The FY2026 proposed budget included \$3 million of revenues and expenditures for a possible one-time pass-through federal grant for the local International Dark Sky Discovery Center. However, the grant application was unsuccessful.



## Comprehensive Fund Summary

The following comprehensive fund summary shows FY2023 through FY2025 actual revenues and expenditures compared with the FY2026 adopted budget and FY2027 proposed budget. Prior actual figures do not include transfers in and out of the Special Revenue Fund, which results in the ending fund balances being overstated. For actual and projected fund balance data, please use the fund balance charts later in this section.

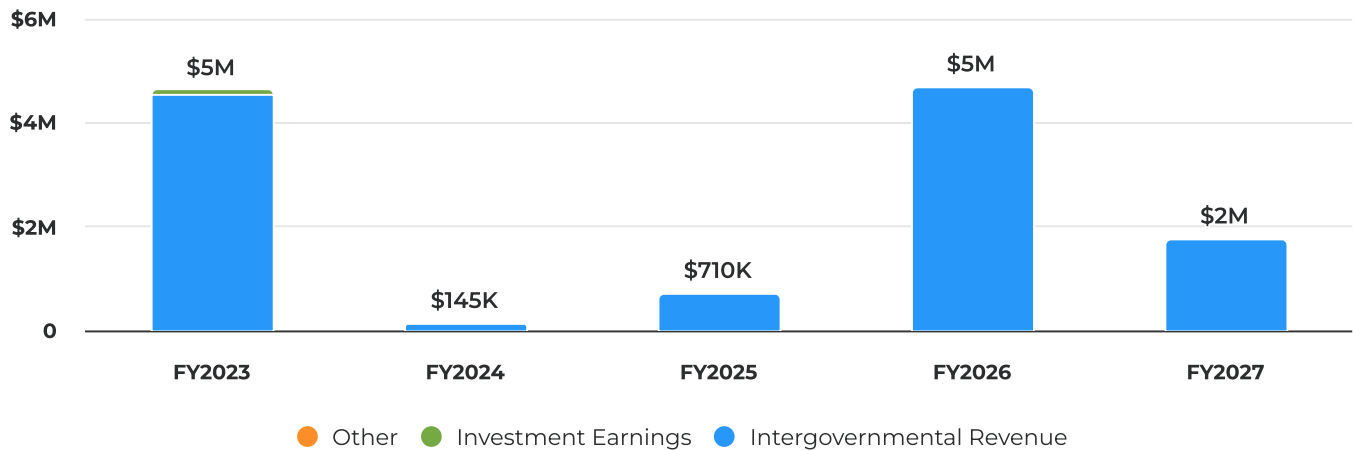
### Comprehensive Fund Summary

| Category                                | FY 2023<br>Actual  | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs.<br>FY 2027<br>Proposed<br>Budget (%<br>Change) |
|-----------------------------------------|--------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| <b>Beginning Fund Balance</b>           | <b>\$8,441</b>     | <b>\$73,163</b>   | <b>\$121,032</b>  | <b>\$66,295</b>              | <b>\$60,000</b>               | <b>-9.5%</b>                                                                    |
| <b>Revenues</b>                         |                    |                   |                   |                              |                               |                                                                                 |
| Intergovernmental Revenue               | \$4,537,354        | \$129,589         | \$696,550         | \$4,690,000                  | \$1,750,000                   | -62.7%                                                                          |
| Other                                   | -                  | -                 | \$8,150           | -                            | \$5,660                       | -                                                                               |
| Investment Earnings                     | \$95,043           | \$15,303          | \$5,180           | -                            | -                             | 0.0%                                                                            |
| <b>Total Revenues</b>                   | <b>\$4,632,397</b> | <b>\$144,892</b>  | <b>\$709,881</b>  | <b>\$4,690,000</b>           | <b>\$1,755,660</b>            | <b>-62.6%</b>                                                                   |
| <b>Expenditures</b>                     |                    |                   |                   |                              |                               |                                                                                 |
| Meetings & Training                     | -                  | -                 | \$13,500          | -                            | -                             | 0.0%                                                                            |
| Maintenance & Repair                    | \$1,525            | \$1,647           | \$1,785           | -                            | \$1,560                       | -                                                                               |
| Contractual Services                    | \$4,595,500        | \$257,829         | \$201,890         | \$190,000                    | \$254,100                     | 33.7%                                                                           |
| Supplies                                | -                  | -                 | \$810             | -                            | -                             | 0.0%                                                                            |
| Equipment/Improvement                   | -                  | \$5,660           | \$13,860          | -                            | -                             | 0.0%                                                                            |
| Contingency                             | -                  | -                 | -                 | \$4,500,000                  | \$1,500,000                   | -66.7%                                                                          |
| Capital Expenditures                    | -                  | \$11,000          | \$532,773         | -                            | -                             | 0.0%                                                                            |
| <b>Total Expenditures</b>               | <b>\$4,597,025</b> | <b>\$276,137</b>  | <b>\$764,618</b>  | <b>\$4,690,000</b>           | <b>\$1,755,660</b>            | <b>-62.6%</b>                                                                   |
| <b>Total Revenues Less Expenditures</b> | <b>\$35,372</b>    | <b>-\$131,245</b> | <b>-\$54,737</b>  | <b>-</b>                     | <b>-</b>                      | <b>0.0%</b>                                                                     |
| <b>Ending Fund Balance</b>              | <b>\$43,813</b>    | <b>-\$58,082</b>  | <b>\$66,295</b>   | <b>\$66,295</b>              | <b>\$60,000</b>               | <b>-9.5%</b>                                                                    |

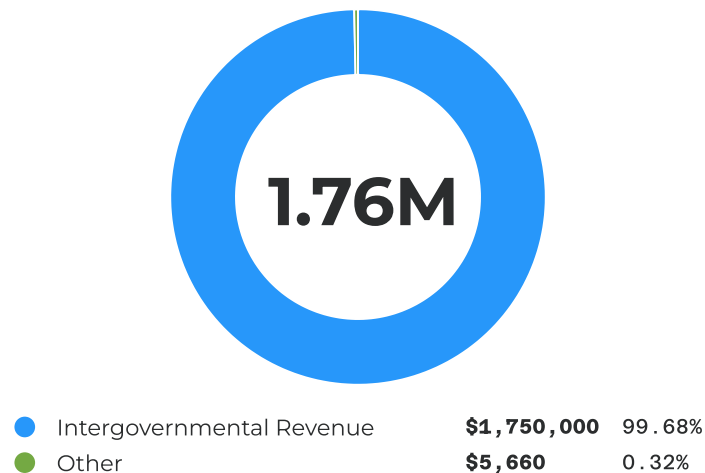
## Revenues by Source

The following tables show FY2023 through FY2025 actual and FY2026 adopted budget and FY2027 proposed budget revenues by Source.

## Historical Actual and Projected Revenue by Source



## FY27 Revenues by Source



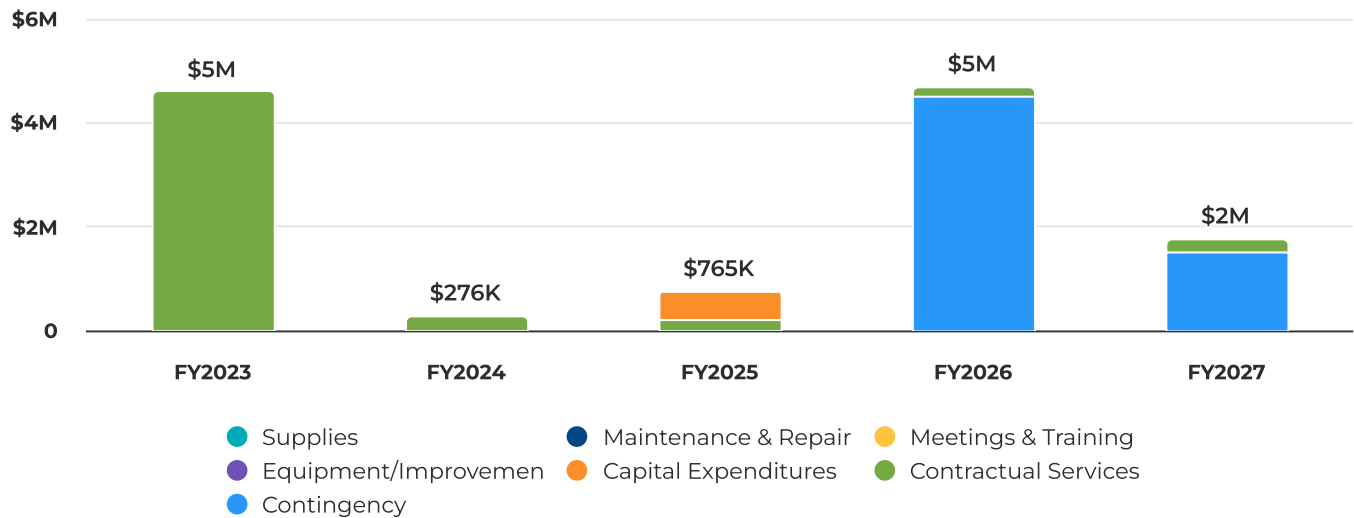
## Revenues by Source

| Category                  | FY 2023 Actual     | FY 2024 Actual   | FY 2025 Actual   | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|---------------------------|--------------------|------------------|------------------|------------------------|-------------------------|---------------------------------------------------------------|
| Intergovernmental Revenue | \$4,537,354        | \$129,589        | \$696,550        | \$4,690,000            | \$1,750,000             | -62.7%                                                        |
| Other                     | -                  | -                | \$8,150          | -                      | \$5,660                 | -                                                             |
| Investment Earnings       | \$95,043           | \$15,303         | \$5,180          | -                      | -                       | 0.0%                                                          |
| <b>Total Revenues</b>     | <b>\$4,632,397</b> | <b>\$144,892</b> | <b>\$709,881</b> | <b>\$4,690,000</b>     | <b>\$1,755,660</b>      | <b>-62.6%</b>                                                 |

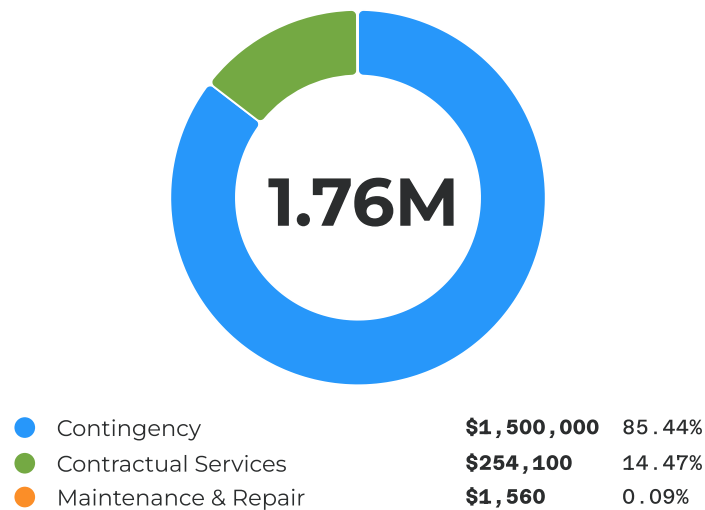
## Expenditures by Object

The following charts show FY2023 through FY2025 actual expenditures by Object compared with the FY2026 adopted budget and FY2027 proposed budget expenditures by Object. While reviewing this chart, please consider that FY2023 public safety expenditures that are normally paid by the General Fund were paid for by the Town's Special Revenue Fund.

## Historical and Budgeted Expenditures by Object



## FY27 Expenditures by Object



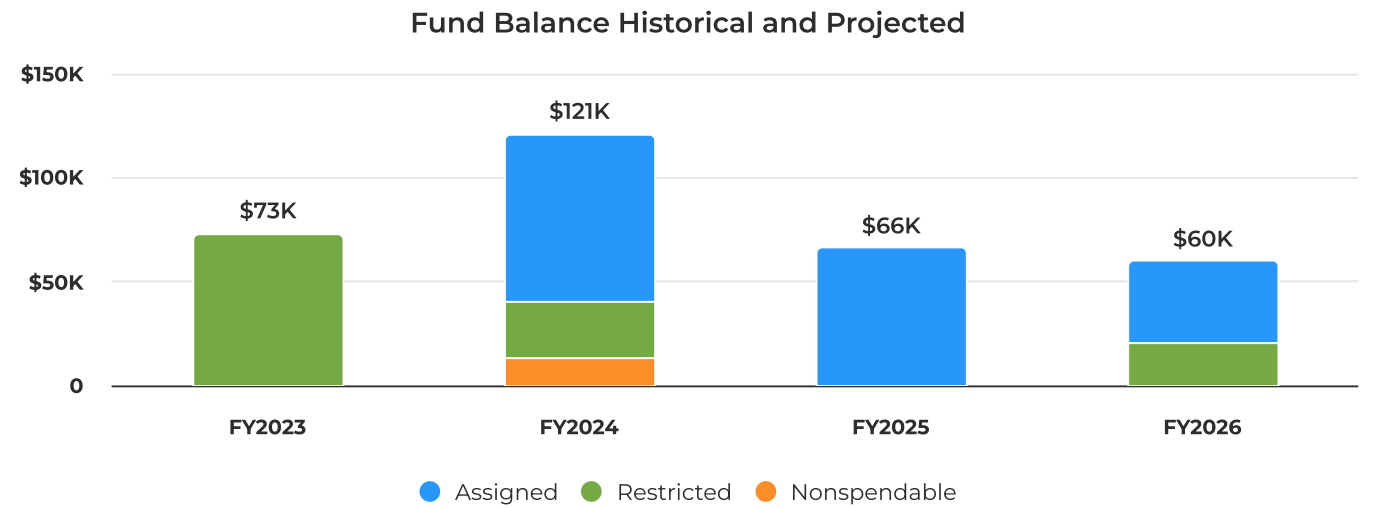
## Expenditures by Object

| Category                  | FY 2023 Actual     | FY 2024 Actual   | FY 2025 Actual   | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (%) Change |
|---------------------------|--------------------|------------------|------------------|------------------------|-------------------------|---------------------------------------------------------------|
| Meetings & Training       | -                  | -                | \$13,500         | -                      | -                       | 0.0%                                                          |
| Maintenance & Repair      | \$1,525            | \$1,647          | \$1,785          | -                      | \$1,560                 | -                                                             |
| Contractual Services      | \$4,595,500        | \$257,829        | \$201,890        | \$190,000              | \$254,100               | 33.7%                                                         |
| Supplies                  | -                  | -                | \$810            | -                      | -                       | 0.0%                                                          |
| Equipment/Improvement     | -                  | \$5,660          | \$13,860         | -                      | -                       | 0.0%                                                          |
| Contingency               | -                  | -                | -                | \$4,500,000            | \$1,500,000             | -66.7%                                                        |
| Capital Expenditures      | -                  | \$11,000         | \$532,773        | -                      | -                       | 0.0%                                                          |
| <b>Total Expenditures</b> | <b>\$4,597,025</b> | <b>\$276,137</b> | <b>\$764,618</b> | <b>\$4,690,000</b>     | <b>\$1,755,660</b>      | <b>-62.6%</b>                                                 |

While reviewing this chart, please consider that over \$4 million of FY2023 public safety expenditures were paid from the Town's Special Revenue Fund, using federal grant monies.

## Fund Balance

The Fund Balance chart below shows the actual Special Revenue Fund ending fund balance for FY2023 through FY2025, and the projected ending Special Revenue Fund balance for FY2026.



### Financial Summary

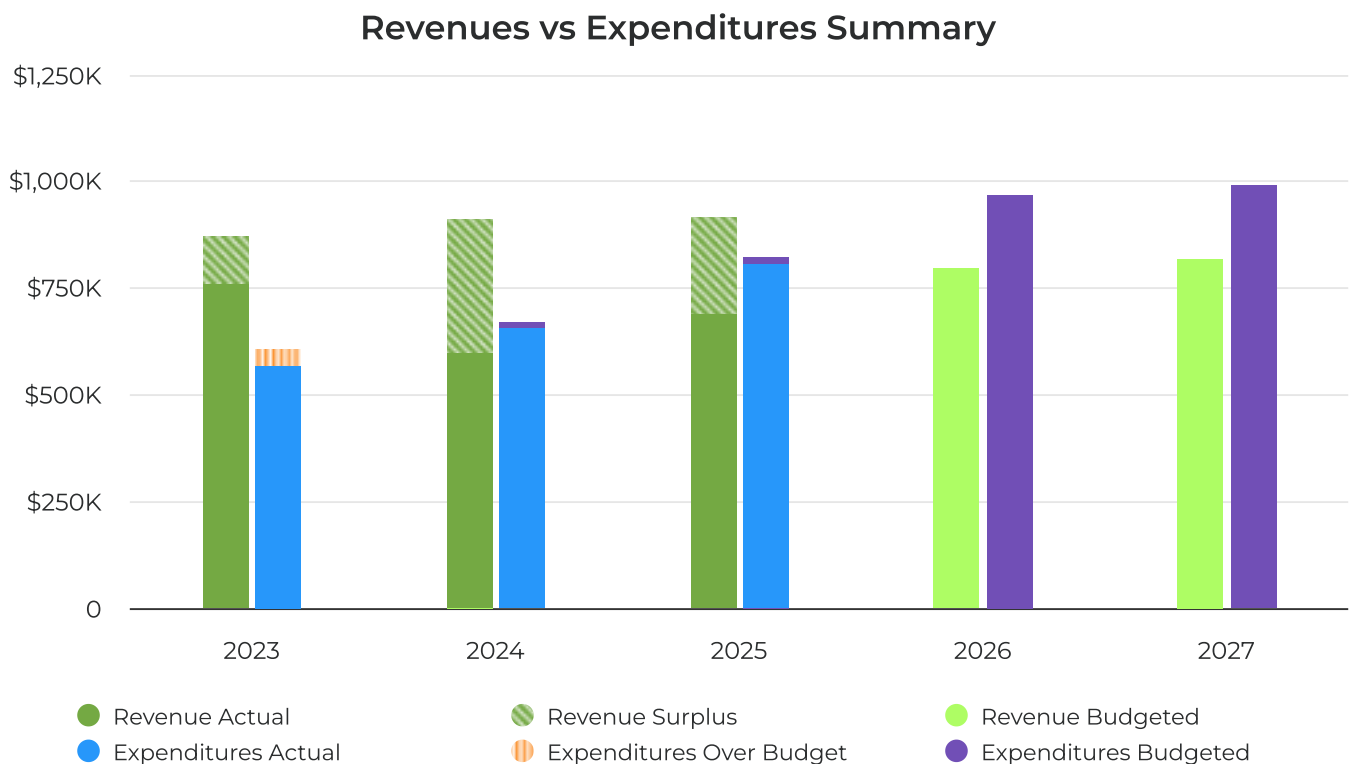
| Fund Balance       | FY 2023  | FY 2024   | FY 2025  | FY 2026  | FY 2025 vs. FY 2026 (% Change) |
|--------------------|----------|-----------|----------|----------|--------------------------------|
| Assigned           | -        | \$80,902  | \$66,295 | \$40,000 | -39.7%                         |
| Restricted         | \$73,163 | \$26,630  | -        | \$20,000 | -                              |
| Nonspendable       | -        | \$13,500  | -        | -        | 0.0%                           |
| Total Fund Balance | \$73,163 | \$121,032 | \$66,295 | \$60,000 | -9.5%                          |

# Economic Development Funds

The Economic Development Division operates out of these three funds: **Economic Development Fund, Downtown Strategy Fund, and Tourism Fund** which have been established to account for local sales tax revenues and grant revenues to be used for these purposes. The Town deposits 0.08% and 0.02% of local sales tax collections into the Economic Development Fund and Downtown Strategy Fund, respectively, and deposits Tourism grant revenues and transfers into the Tourism Fund.

## Summary

The Town of Fountain Hills is projecting \$820K of revenue and budgeted expenditures of \$989K across all three funds managed by the Economic Development Division for FY2027.



## Comprehensive Fund Summary

The following comprehensive fund summary shows FY2023 through FY2025 actual revenues and expenditures compared with the FY2026 adopted budget and FY2027 proposed budget. Prior actual figures do not include transfers in and out of the Economic Development Funds, which results in the ending fund balances being overstated. For actual and projected fund balance data, please use the fund balance charts later in this section.

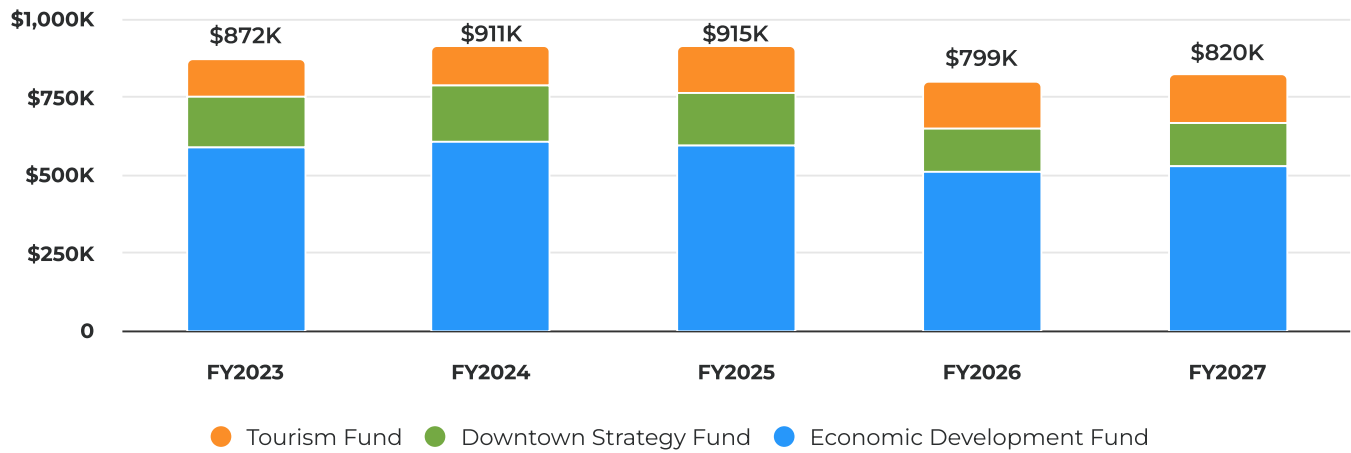
### Comprehensive Fund Summary

| Category                                | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs.<br>FY 2027<br>Proposed<br>Budget (%<br>Change) |
|-----------------------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| <b>Beginning Fund Balance</b>           | <b>\$759,268</b>   | <b>\$1,353,076</b> | <b>\$1,618,138</b> | <b>\$1,732,178</b>           | <b>\$1,650,000</b>            | <b>-4.7%</b>                                                                    |
| <b>Revenues</b>                         |                    |                    |                    |                              |                               |                                                                                 |
| Taxes                                   | \$709,872          | \$708,963          | \$696,251          | \$621,163                    | \$639,615                     | 3.0%                                                                            |
| Intergovernmental Revenue               | \$113,360          | \$119,793          | \$136,726          | \$150,000                    | \$150,000                     | 0.0%                                                                            |
| Other                                   | \$8,572            | \$3,642            | \$2,487            | -                            | -                             | 0.0%                                                                            |
| Investment Earnings                     | \$40,305           | \$78,452           | \$79,408           | \$27,596                     | \$30,644                      | 11.0%                                                                           |
| <b>Total Revenues</b>                   | <b>\$872,109</b>   | <b>\$910,850</b>   | <b>\$914,872</b>   | <b>\$798,759</b>             | <b>\$820,259</b>              | <b>2.7%</b>                                                                     |
| <b>Expenditures</b>                     |                    |                    |                    |                              |                               |                                                                                 |
| Payroll Expenses                        | \$217,803          | \$248,750          | \$225,021          | \$299,008                    | \$311,091                     | 4.0%                                                                            |
| Dues & Memberships                      | \$9,470            | \$2,605            | \$5,358            | \$1,854                      | \$5,307                       | 186.2%                                                                          |
| Meetings & Training                     | \$3,275            | \$4,826            | \$6,100            | \$9,820                      | \$9,320                       | -5.1%                                                                           |
| Maintenance & Repair                    | \$77,897           | \$40,130           | \$69,909           | \$76,905                     | \$77,848                      | 1.2%                                                                            |
| Utilities                               | -                  | -                  | \$325              | \$2,050                      | -                             | -                                                                               |
| Contractual Services                    | \$172,061          | \$347,295          | \$481,471          | \$570,078                    | \$518,630                     | -9.0%                                                                           |
| Supplies                                | \$29,091           | \$11,681           | \$15,241           | \$7,280                      | \$23,680                      | 225.3%                                                                          |
| Equipment/Improvement                   | \$43               | -                  | \$230              | \$1,000                      | \$1,000                       | 0.0%                                                                            |
| Internal Service                        | \$2,283            | \$1,713            | \$2,026            | \$2,008                      | \$2,314                       | 15.2%                                                                           |
| Transfers Out                           | \$97,340           | -                  | -                  | -                            | -                             | 0.0%                                                                            |
| Capital Expenditures                    | -                  | -                  | -                  | -                            | \$40,000                      | -                                                                               |
| <b>Total Expenditures</b>               | <b>\$609,263</b>   | <b>\$657,000</b>   | <b>\$805,682</b>   | <b>\$970,003</b>             | <b>\$989,190</b>              | <b>2.0%</b>                                                                     |
| <b>Total Revenues Less Expenditures</b> | <b>\$262,846</b>   | <b>\$253,850</b>   | <b>\$109,191</b>   | <b>-\$171,244</b>            | <b>-\$168,931</b>             | <b>-1.4%</b>                                                                    |
| <b>Ending Fund Balance</b>              | <b>\$1,022,114</b> | <b>\$1,606,926</b> | <b>\$1,727,329</b> | <b>\$1,560,934</b>           | <b>\$1,481,069</b>            | <b>-5.1%</b>                                                                    |

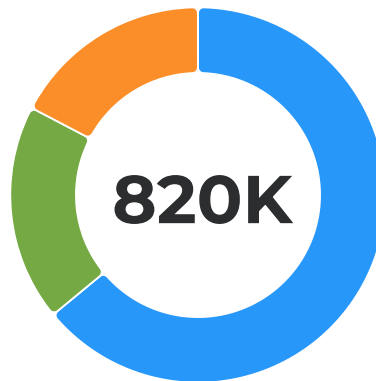
## Revenues by Fund

The following tables show FY2023 through FY2025 actual and FY2026 adopted budget and FY2027 proposed budget revenues by Fund.

## Historical and Projected Revenue by Fund



## FY27 Revenues by Fund



|                           |           |        |
|---------------------------|-----------|--------|
| Economic Development Fund | \$525,042 | 64.01% |
| Tourism Fund              | \$153,126 | 18.67% |
| Downtown Strategy Fund    | \$142,091 | 17.32% |

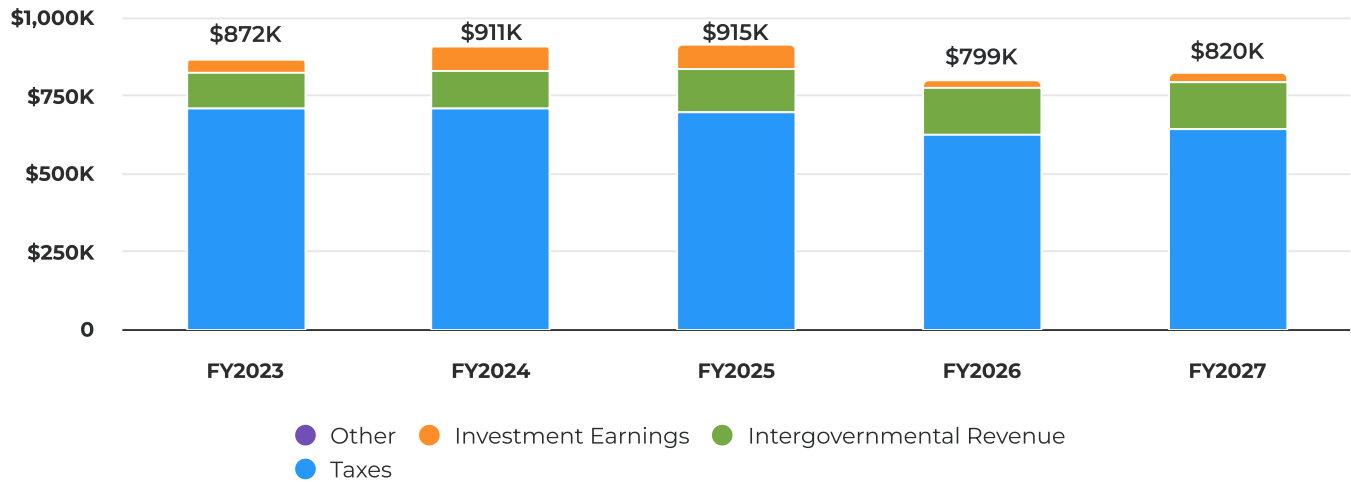
## Revenues by Fund

| Category                  | FY 2023 Actual   | FY 2024 Actual   | FY 2025 Actual   | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|---------------------------|------------------|------------------|------------------|------------------------|-------------------------|---------------------------------------------------------------|
| Downtown Strategy Fund    | \$161,955        | \$175,491        | \$172,994        | \$138,063              | \$142,091               | 2.9%                                                          |
| Economic Development Fund | \$588,144        | \$607,835        | \$591,160        | \$507,696              | \$525,042               | 3.4%                                                          |
| Tourism Fund              | \$122,010        | \$127,524        | \$150,719        | \$153,000              | \$153,126               | 0.1%                                                          |
| <b>Total Revenues</b>     | <b>\$872,109</b> | <b>\$910,850</b> | <b>\$914,872</b> | <b>\$798,759</b>       | <b>\$820,259</b>        | <b>2.7%</b>                                                   |

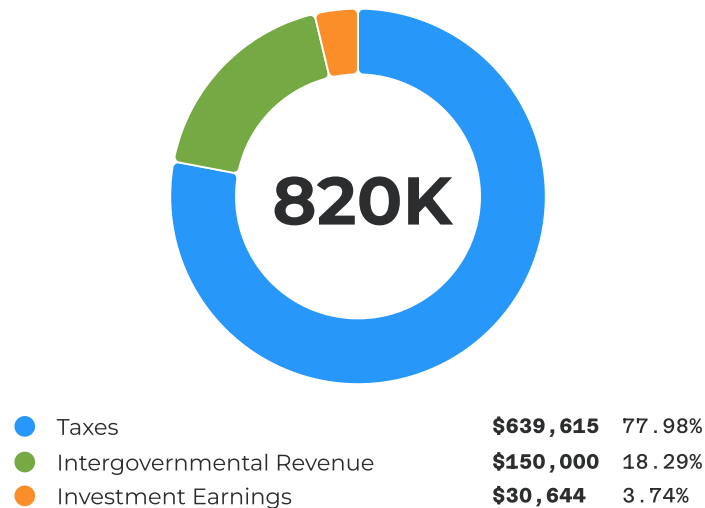
## Revenues by Source

The following tables show FY2023 through FY2025 actual and FY2026 adopted budget and FY2027 proposed budget revenues by Source.

Historical and Projected Revenue by Source



FY27 Revenues by Source



## Revenues by Source

| Category                         | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|----------------------------------|----------------|----------------|----------------|------------------------|-------------------------|---------------------------------------------------------------|
| <b>Taxes</b>                     | \$709,872      | \$708,963      | \$696,251      | \$621,163              | \$639,615               | 3.0%                                                          |
| Downtown Strategy Fund           | \$141,974      | \$141,793      | \$139,250      | \$124,233              | \$127,923               | 3.0%                                                          |
| Economic Development Fund        | \$567,898      | \$567,170      | \$557,001      | \$496,930              | \$511,692               | 3.0%                                                          |
| <b>Intergovernmental Revenue</b> | \$113,360      | \$119,793      | \$136,726      | \$150,000              | \$150,000               | 0.0%                                                          |

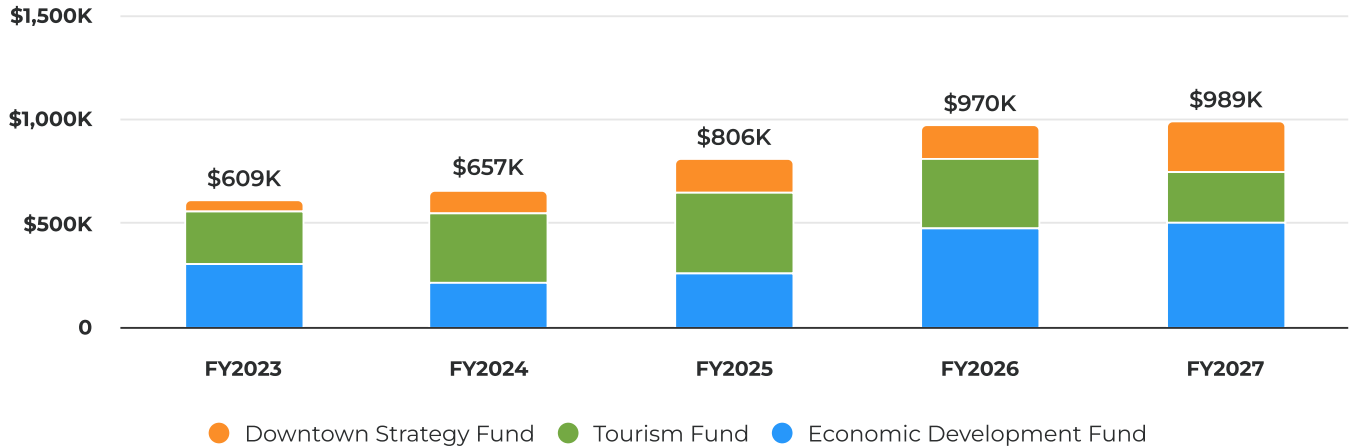


| Category                     | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|------------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Tourism Fund                 | \$113,360         | \$119,793         | \$136,726         | \$150,000                    | \$150,000                     | 0.0%                                                                            |
| <b>Other</b>                 | \$8,572           | \$3,642           | \$2,487           | -                            | -                             | 0.0%                                                                            |
| Downtown Strategy Fund       | \$4,500           | -                 | -                 | -                            | -                             | 0.0%                                                                            |
| Economic Development<br>Fund | \$4,058           | \$2,534           | \$1,411           | -                            | -                             | 0.0%                                                                            |
| Tourism Fund                 | \$14              | \$1,108           | \$1,076           | -                            | -                             | 0.0%                                                                            |
| <b>Investment Earnings</b>   | \$40,305          | \$78,452          | \$79,408          | \$27,596                     | \$30,644                      | 11.0%                                                                           |
| Downtown Strategy Fund       | \$15,480          | \$33,698          | \$33,743          | \$13,830                     | \$14,168                      | 2.4%                                                                            |
| Economic Development<br>Fund | \$16,188          | \$38,131          | \$32,749          | \$10,766                     | \$13,350                      | 24.0%                                                                           |
| Tourism Fund                 | \$8,637           | \$6,623           | \$12,916          | \$3,000                      | \$3,126                       | 4.2%                                                                            |
| <b>Total Revenues</b>        | <b>\$872,109</b>  | <b>\$910,850</b>  | <b>\$914,872</b>  | <b>\$798,759</b>             | <b>\$820,259</b>              | <b>2.7%</b>                                                                     |

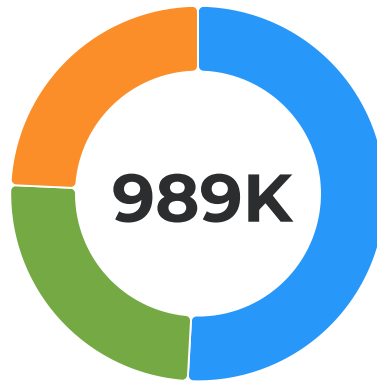
## Expenditures by Fund

The following tables show FY2023 through FY2025 actual and FY2026 adopted budget and FY2027 proposed budget expenditures by Fund.

Historical and Budgeted Expenditures by Fund



## FY27 Expenditures by Fund



|                             |                  |        |
|-----------------------------|------------------|--------|
| ● Economic Development Fund | <b>\$503,234</b> | 50.87% |
| ● Tourism Fund              | <b>\$245,756</b> | 24.84% |
| ● Downtown Strategy Fund    | <b>\$240,200</b> | 24.28% |

## Expenditures by Fund

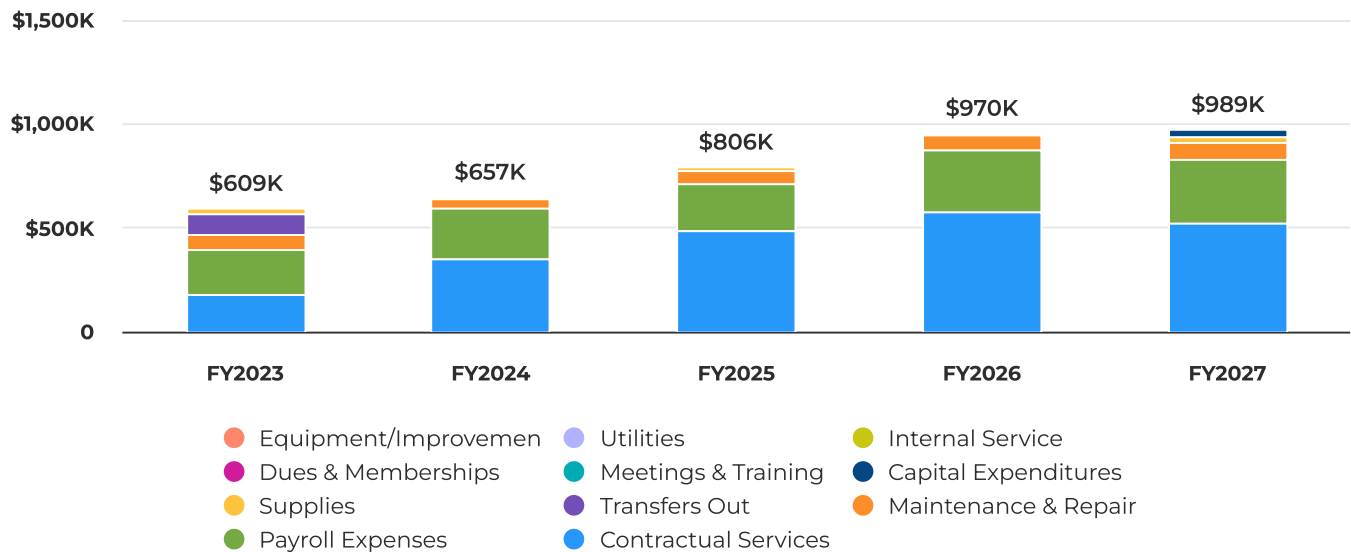
| Category                         | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|----------------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| <b>Downtown Strategy Fund</b>    | \$54,623          | \$109,910         | \$156,114         | \$165,200                    | \$240,200                     | 45.4%                                                                           |
| Maintenance & Repair             | \$1,553           | \$1,176           | \$13,238          | \$6,800                      | \$21,800                      | 220.6%                                                                          |
| Contractual Services             | \$53,070          | \$108,734         | \$142,849         | \$158,400                    | \$178,400                     | 12.6%                                                                           |
| Supplies                         | -                 | -                 | \$27              | -                            | -                             | 0.0%                                                                            |
| Capital Expenditures             | -                 | -                 | -                 | -                            | \$40,000                      | -                                                                               |
| <b>Economic Development Fund</b> | \$306,816         | \$216,703         | \$260,196         | \$471,378                    | \$503,234                     | 6.8%                                                                            |
| Wages                            | \$122,433         | \$139,100         | \$146,030         | \$246,687                    | \$256,060                     | 3.8%                                                                            |
| Employment Taxes                 | \$2,139           | \$2,414           | \$2,580           | \$4,408                      | \$4,548                       | 3.2%                                                                            |
| Benefits                         | \$22,675          | \$24,974          | \$11,997          | \$47,913                     | \$50,483                      | 5.4%                                                                            |
| Dues & Memberships               | \$1,665           | \$1,785           | \$4,223           | \$1,299                      | \$3,614                       | 178.2%                                                                          |
| Meetings & Training              | \$2,610           | \$3,937           | \$4,585           | \$6,320                      | \$6,320                       | 0.0%                                                                            |
| Maintenance & Repair             | \$13,193          | \$14,589          | \$15,335          | \$20,325                     | \$20,268                      | -0.3%                                                                           |
| Utilities                        | -                 | -                 | \$325             | -                            | -                             | 0.0%                                                                            |
| Contractual Services             | \$22,663          | \$27,492          | \$66,742          | \$143,269                    | \$150,260                     | 4.9%                                                                            |
| Supplies                         | \$20,978          | \$1,449           | \$7,067           | \$400                        | \$10,400                      | 2,500.0%                                                                        |
| Equipment/Improvement            | -                 | -                 | \$230             | -                            | -                             | 0.0%                                                                            |
| Internal Service                 | \$1,122           | \$962             | \$1,081           | \$757                        | \$1,281                       | 69.2%                                                                           |
| Transfers Out                    | \$97,340          | -                 | -                 | -                            | -                             | 0.0%                                                                            |
| <b>Tourism Fund</b>              | \$247,824         | \$330,387         | \$389,372         | \$333,425                    | \$245,756                     | -26.3%                                                                          |
| Wages                            | \$56,894          | \$66,114          | \$56,645          | -                            | -                             | 0.0%                                                                            |
| Employment Taxes                 | \$1,052           | \$1,183           | \$1,099           | -                            | -                             | 0.0%                                                                            |
| Benefits                         | \$12,611          | \$14,965          | \$6,669           | -                            | -                             | 0.0%                                                                            |
| Dues & Memberships               | \$7,805           | \$820             | \$1,135           | \$555                        | \$1,693                       | 205.0%                                                                          |
| Meetings & Training              | \$665             | \$888             | \$1,516           | \$3,500                      | \$3,000                       | -14.3%                                                                          |
| Maintenance & Repair             | \$63,152          | \$24,365          | \$41,336          | \$49,780                     | \$35,780                      | -28.1%                                                                          |
| Utilities                        | -                 | -                 | -                 | \$2,050                      | -                             | -                                                                               |

| Category                  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|---------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Contractual Services      | \$96,328          | \$211,068         | \$271,880         | \$268,409                    | \$189,970                     | -29.2%                                                                          |
| Supplies                  | \$8,113           | \$10,233          | \$8,147           | \$6,880                      | \$13,280                      | 93.0%                                                                           |
| Equipment/Improvement     | \$43              | -                 | -                 | \$1,000                      | \$1,000                       | 0.0%                                                                            |
| Internal Service          | \$1,162           | \$751             | \$945             | \$1,251                      | \$1,033                       | -17.4%                                                                          |
| <b>Total Expenditures</b> | <b>\$609,263</b>  | <b>\$657,000</b>  | <b>\$805,682</b>  | <b>\$970,003</b>             | <b>\$989,190</b>              | <b>2.0%</b>                                                                     |

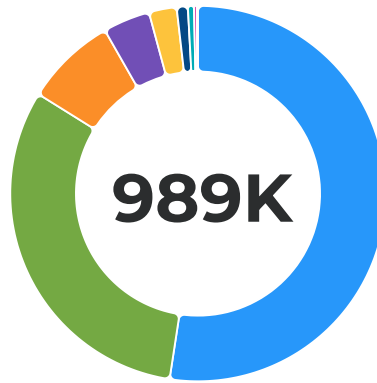
Up through FY2025, the Economic Development Analyst position was paid from the Tourism Fund. Beginning in FY2026, the Town began paying for the Analyst's payroll expenses from the Economic Development Fund, which explains why expenditures shifted between funds for FY2026 in the table above. This move was made because the Economic Development Fund has stronger revenue sources and more existing fund balance than the Tourism Fund.

## Expenditures by Object

Historical and Budgeted Expenditures by Object



## FY27 Expenditures by Object



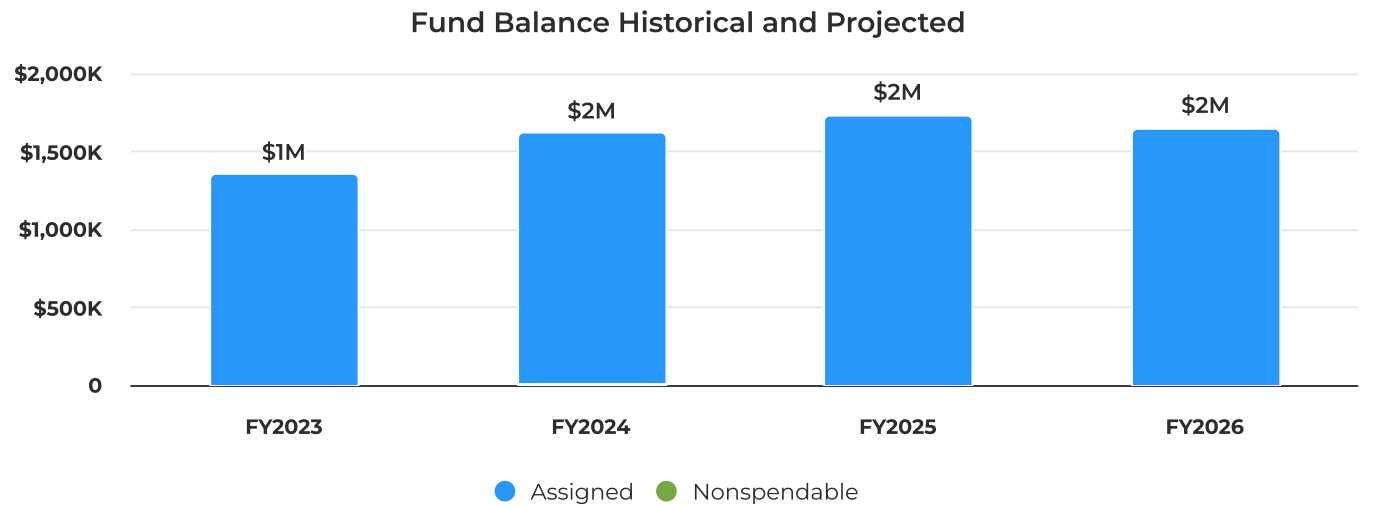
|                       |                  |        |
|-----------------------|------------------|--------|
| Contractual Services  | <b>\$518,630</b> | 52.43% |
| Payroll Expenses      | <b>\$311,091</b> | 31.45% |
| Maintenance & Repair  | <b>\$77,848</b>  | 7.87%  |
| Capital Expenditures  | <b>\$40,000</b>  | 4.04%  |
| Supplies              | <b>\$23,680</b>  | 2.39%  |
| Meetings & Training   | <b>\$9,320</b>   | 0.94%  |
| Dues & Memberships    | <b>\$5,307</b>   | 0.54%  |
| Internal Service      | <b>\$2,314</b>   | 0.23%  |
| Equipment/Improvement | <b>\$1,000</b>   | 0.10%  |

## Expenditures by Object

| Category                  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|---------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Payroll Expenses          | \$217,803         | \$248,750         | \$225,021         | \$299,008                    | \$311,091                     | 4.04%                                                                           |
| Dues & Memberships        | \$9,470           | \$2,605           | \$5,358           | \$1,854                      | \$5,307                       | 186.25%                                                                         |
| Meetings & Training       | \$3,275           | \$4,826           | \$6,100           | \$9,820                      | \$9,320                       | -5.09%                                                                          |
| Maintenance & Repair      | \$77,897          | \$40,130          | \$69,909          | \$76,905                     | \$77,848                      | 1.23%                                                                           |
| Utilities                 | -                 | -                 | \$325             | \$2,050                      | -                             | -                                                                               |
| Contractual Services      | \$172,061         | \$347,295         | \$481,471         | \$570,078                    | \$518,630                     | -9.02%                                                                          |
| Supplies                  | \$29,091          | \$11,681          | \$15,241          | \$7,280                      | \$23,680                      | 225.27%                                                                         |
| Equipment/Improvement     | \$43              | -                 | \$230             | \$1,000                      | \$1,000                       | 0.00%                                                                           |
| Internal Service          | \$2,283           | \$1,713           | \$2,026           | \$2,008                      | \$2,314                       | 15.24%                                                                          |
| Transfers Out             | \$97,340          | -                 | -                 | -                            | -                             | 0.00%                                                                           |
| Capital Expenditures      | -                 | -                 | -                 | -                            | \$40,000                      | -                                                                               |
| <b>Total Expenditures</b> | <b>\$609,263</b>  | <b>\$657,000</b>  | <b>\$805,682</b>  | <b>\$970,003</b>             | <b>\$989,190</b>              | <b>1.98%</b>                                                                    |

# Fund Balance

The Fund Balance chart below shows the actual Economic Development Funds combined ending fund balances for FY2023 through FY2025, and the projected ending combined balances for FY2026.



## Financial Summary

| Fund Balance       | FY 2023     | FY 2024     | FY 2025     | FY 2026     | FY 2025 vs. FY 2026 (% Change) |
|--------------------|-------------|-------------|-------------|-------------|--------------------------------|
| Assigned           | \$1,353,076 | \$1,616,678 | \$1,732,178 | \$1,650,000 | -4.7%                          |
| Nonspendable       | -           | \$1,460     | -           | -           | 0.0%                           |
| Total Fund Balance | \$1,353,076 | \$1,618,138 | \$1,732,178 | \$1,650,000 | -4.7%                          |

# All NonMajor Funds

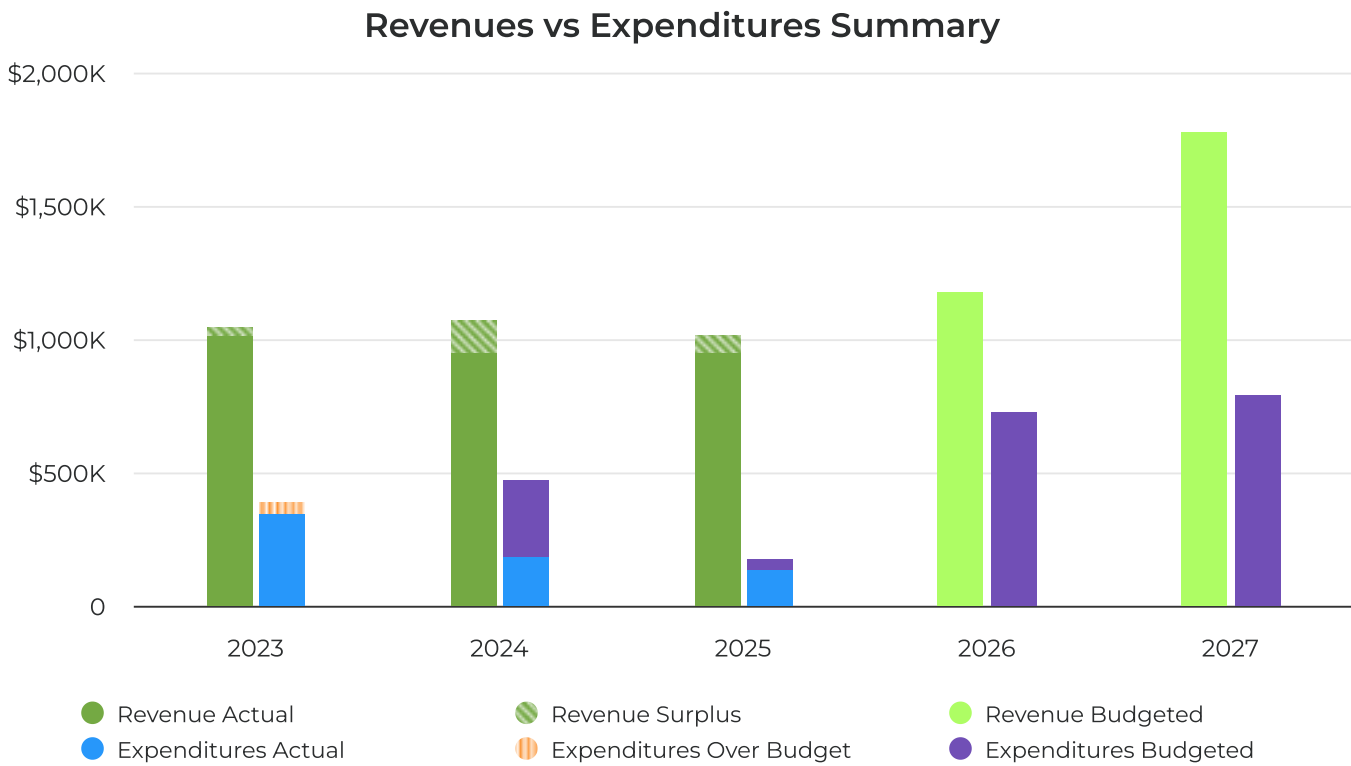
All 11 other funds are presented on this page, including the following:

Streets, Fire, and Park Development Impact Fees (Capital Funds); Public Art Fund; Court Enhancement Fund; Cottonwoods Maintenance District (special taxing legally separate district); Eagle Mountain Community Facilities District (special taxing legally separate district); Technology and Vehicle Replacement Funds (Internal Service); General Obligation Bond and Municipal Property Corporation Funds (Debt Service)

The Finance Division did not budget any revenues or expenditures in the Eagle Mountain Community Facilities District Fund, because the District Board and Town Council will consider closure of the District in June 2026.

## Summary

The Town of Fountain Hills is projecting \$1.8M of revenue and budgeting \$789K of expenditures across 10 non-major funds in FY2027. While the budgeted expenditures are relatively level from the prior year, the projected revenues are increasing substantially because the Town Council adopted a new Development Impact Fee schedule that went into effect on April 6, 2026.



## Comprehensive Fund Summary

The following comprehensive fund summary shows FY2023 through FY2025 actual revenues and expenditures compared with the FY2026 adopted budget and FY2027 proposed budget. Prior actual figures do not include transfers in and out of the NonMajor Funds, which results in the ending fund balances being overstated. For actual and projected fund balance data, please use the fund balance charts later in this section.

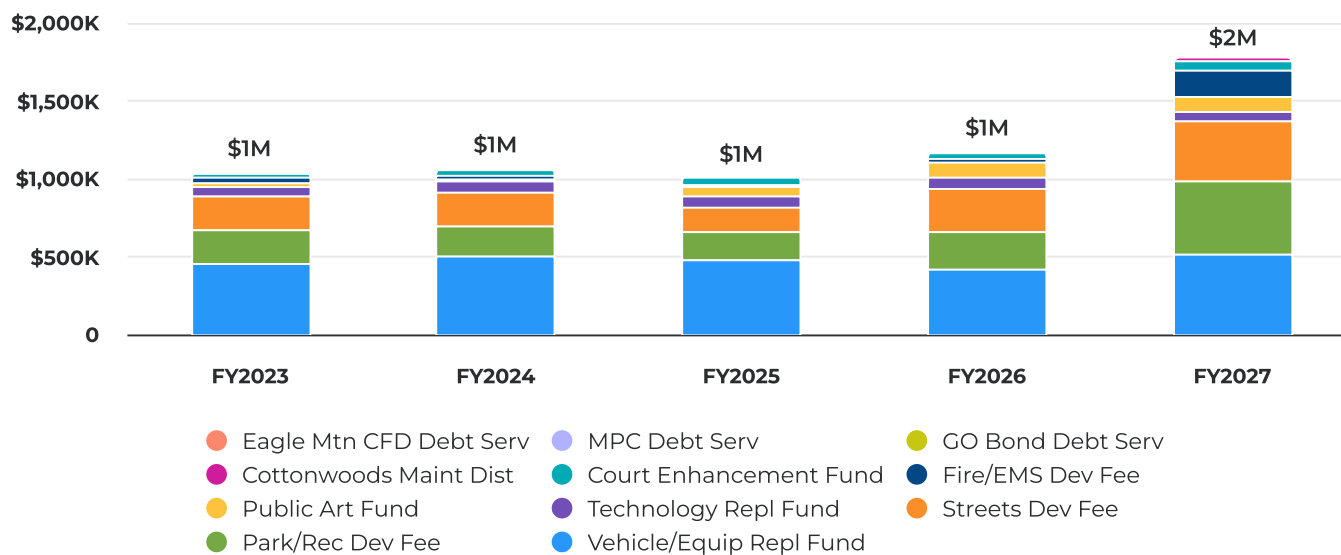
## Comprehensive Fund Summary

| Category                                | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs.<br>FY 2027<br>Proposed<br>Budget (%<br>Change) |
|-----------------------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| <b>Beginning Fund Balance</b>           | <b>\$4,355,888</b> | <b>\$5,021,344</b> | <b>\$5,525,415</b> | <b>\$6,219,886</b>           | <b>\$4,903,500</b>            | <b>-21.2%</b>                                                                   |
| <b>Revenues</b>                         |                    |                    |                    |                              |                               |                                                                                 |
| Taxes                                   | \$7,908            | \$9,841            | \$10,509           | \$11,606                     | \$12,342                      | 6.3%                                                                            |
| Transfers In                            | \$404,821          | \$419,994          | \$418,029          | \$433,848                    | \$523,561                     | 20.7%                                                                           |
| Licenses & Permits                      | \$380,962          | \$323,749          | \$236,206          | \$507,465                    | \$992,864                     | 95.7%                                                                           |
| Charges For Services                    | \$16,193           | \$5,000            | \$37,559           | \$100,000                    | \$100,000                     | 0.0%                                                                            |
| Other                                   | \$42,326           | \$20,725           | \$17,125           | -                            | -                             | 0.0%                                                                            |
| Fines & Forfeitures                     | \$28,535           | \$28,097           | \$30,235           | \$33,000                     | \$52,000                      | 57.6%                                                                           |
| Investment Earnings                     | \$164,400          | \$262,023          | \$267,096          | \$92,722                     | \$91,272                      | -1.6%                                                                           |
| <b>Total Revenues</b>                   | <b>\$1,045,143</b> | <b>\$1,069,428</b> | <b>\$1,016,759</b> | <b>\$1,178,641</b>           | <b>\$1,772,039</b>            | <b>50.3%</b>                                                                    |
| <b>Expenditures</b>                     |                    |                    |                    |                              |                               |                                                                                 |
| Dues & Memberships                      | \$10               | \$10               | \$10               | \$10                         | \$10                          | 0.0%                                                                            |
| Maintenance & Repair                    | \$18,307           | \$30,925           | \$40,434           | \$36,250                     | \$36,684                      | 1.2%                                                                            |
| Contractual Services                    | \$12,978           | \$13,298           | \$15,945           | \$104,669                    | \$55,384                      | -47.1%                                                                          |
| Supplies                                | -                  | -                  | \$1,004            | \$50                         | \$50                          | 0.0%                                                                            |
| Equipment/Improvement                   | \$44,776           | \$45,000           | \$69,236           | \$47,500                     | \$57,500                      | 21.1%                                                                           |
| Transfers Out                           | \$275,000          | -                  | -                  | -                            | -                             | 0.0%                                                                            |
| Contingency                             | -                  | -                  | -                  | \$84,000                     | \$84,000                      | 0.0%                                                                            |
| Capital Expenditures                    | \$39,602           | \$93,222           | \$10,374           | \$454,100                    | \$555,000                     | 22.2%                                                                           |
| Debt Service                            | -                  | -                  | -                  | \$850                        | \$850                         | 0.0%                                                                            |
| <b>Total Expenditures</b>               | <b>\$390,673</b>   | <b>\$182,455</b>   | <b>\$137,002</b>   | <b>\$727,429</b>             | <b>\$789,478</b>              | <b>8.5%</b>                                                                     |
| <b>Total Revenues Less Expenditures</b> | <b>\$654,470</b>   | <b>\$886,974</b>   | <b>\$879,756</b>   | <b>\$451,212</b>             | <b>\$982,561</b>              | <b>117.8%</b>                                                                   |
| <b>Ending Fund Balance</b>              | <b>\$5,010,358</b> | <b>\$5,908,318</b> | <b>\$6,405,171</b> | <b>\$6,671,098</b>           | <b>\$5,886,061</b>            | <b>-11.8%</b>                                                                   |

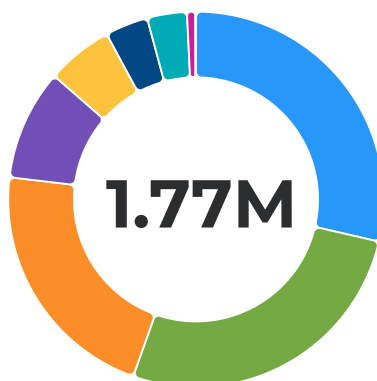
## Revenues by Fund

The following tables show FY2023 through FY2025 actual and FY2026 adopted budget and FY2027 proposed budget revenues by Fund.

## Historical and Projected Revenues by Fund



## FY27 Revenues by Fund



|                         |           |        |
|-------------------------|-----------|--------|
| Vehicle/Equip Repl Fund | \$507,102 | 28.62% |
| Park/Rec Dev Fee        | \$475,112 | 26.81% |
| Streets Dev Fee         | \$380,179 | 21.45% |
| Fire/EMS Dev Fee        | \$168,618 | 9.52%  |
| Public Art Fund         | \$101,289 | 5.72%  |
| Technology Repl Fund    | \$65,511  | 3.70%  |
| Court Enhancement Fund  | \$60,641  | 3.42%  |
| Cottonwoods Maint Dist  | \$12,770  | 0.72%  |
| GO Bond Debt Serv       | \$566     | 0.03%  |
| MPC Debt Serv           | \$251     | 0.01%  |

## Revenues by Fund

| Category               | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Public Art Fund        | \$19,699          | \$7,904           | \$56,631          | \$100,820                    | \$101,289                     | 0.5%                                                                            |
| Court Enhancement Fund | \$28,696          | \$28,255          | \$42,664          | \$41,789                     | \$60,641                      | 45.1%                                                                           |

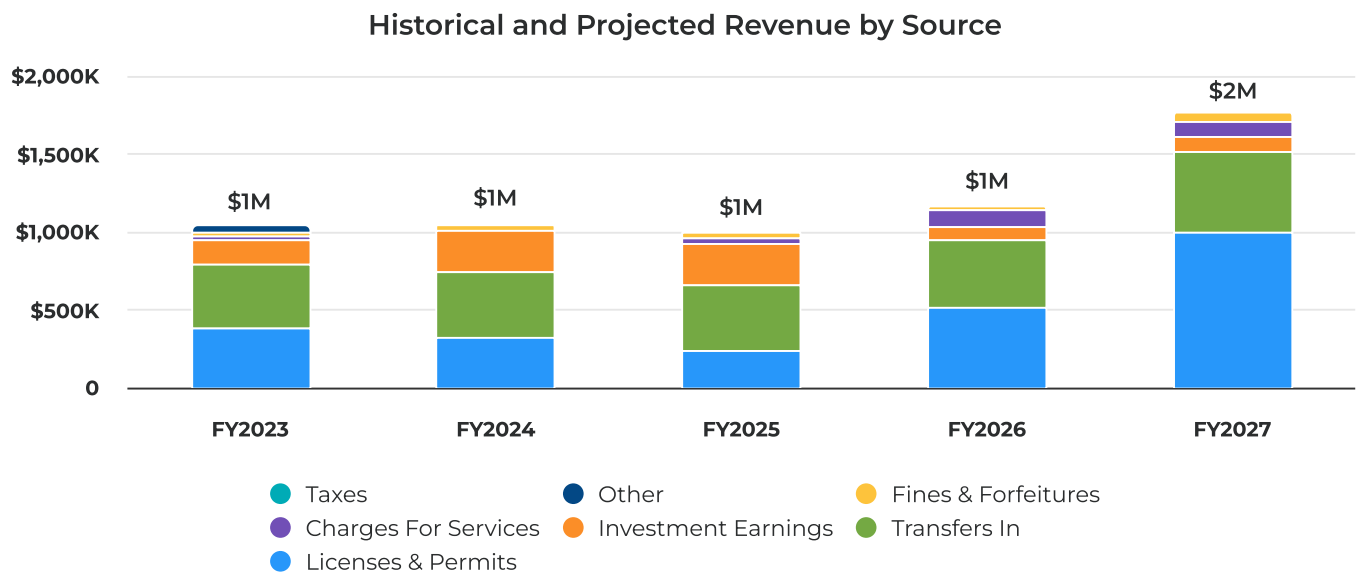




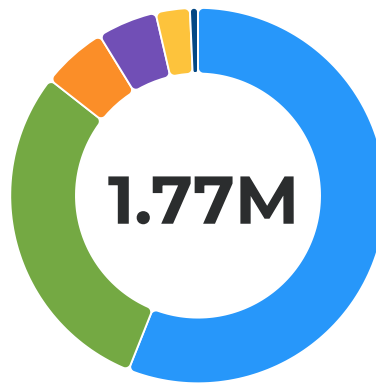
| Category                | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|-------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| GO Bond Debt Serv       | \$4,711            | \$8,535            | \$2,061            | \$500                        | \$566                         | 13.2%                                                                           |
| Eagle Mtn CFD Debt Serv | \$710              | \$1,062            | \$190              | -                            | -                             | 0.0%                                                                            |
| MPC Debt Serv           | \$402              | \$628              | \$533              | \$200                        | \$251                         | 25.5%                                                                           |
| Cottonwoods Maint Dist  | \$9,332            | \$10,729           | \$11,359           | \$12,006                     | \$12,770                      | 6.4%                                                                            |
| Fire/EMS Dev Fee        | \$30,676           | \$31,756           | \$18,004           | \$21,330                     | \$168,618                     | 690.5%                                                                          |
| Streets Dev Fee         | \$206,286          | \$214,589          | \$152,156          | \$281,368                    | \$380,179                     | 35.1%                                                                           |
| Park/Rec Dev Fee        | \$222,998          | \$199,094          | \$181,499          | \$237,728                    | \$475,112                     | 99.9%                                                                           |
| Technology Repl Fund    | \$70,389           | \$70,653           | \$71,514           | \$65,511                     | \$65,511                      | 0.0%                                                                            |
| Vehicle/Equip Repl Fund | \$451,244          | \$496,223          | \$480,148          | \$417,389                    | \$507,102                     | 21.5%                                                                           |
| <b>Total Revenues</b>   | <b>\$1,045,143</b> | <b>\$1,069,428</b> | <b>\$1,016,759</b> | <b>\$1,178,641</b>           | <b>\$1,772,039</b>            | <b>50.3%</b>                                                                    |

## Revenues by Source

The following tables show FY2023 through FY2025 actual and FY2026 adopted budget and FY2027 proposed budget revenues by Source.



## FY27 Revenues by Source



|                      |           |        |
|----------------------|-----------|--------|
| Licenses & Permits   | \$992,864 | 56.03% |
| Transfers In         | \$523,561 | 29.55% |
| Charges For Services | \$100,000 | 5.64%  |
| Investment Earnings  | \$91,272  | 5.15%  |
| Fines & Forfeitures  | \$52,000  | 2.93%  |
| Taxes                | \$12,342  | 0.70%  |

## Revenues by Source

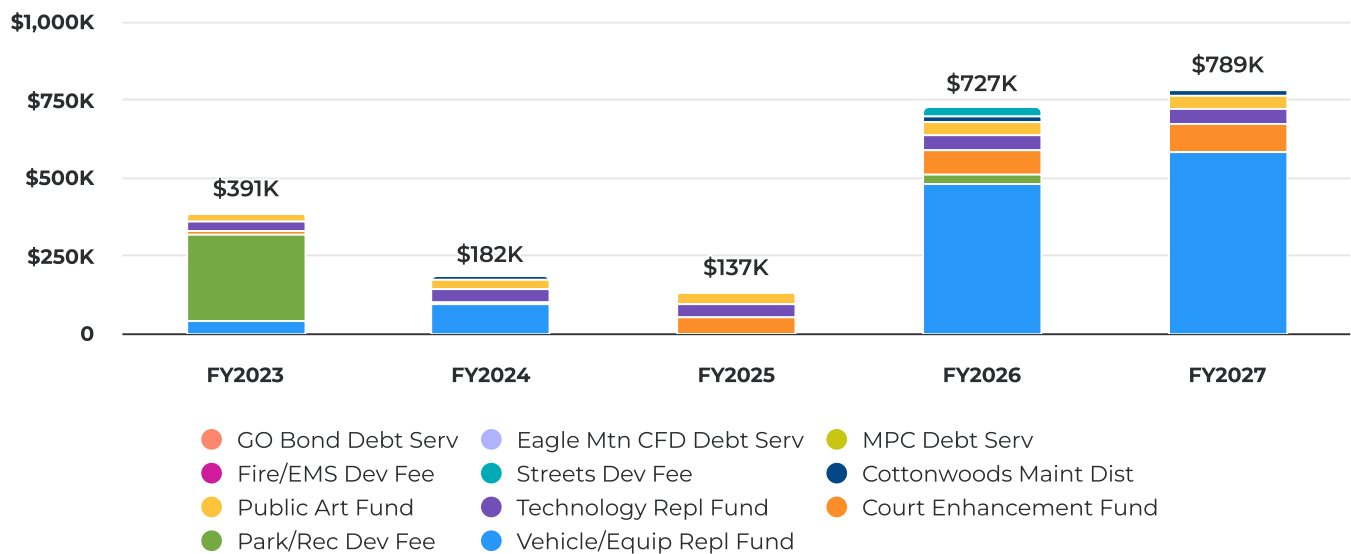
| Category                       | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|--------------------------------|----------------|----------------|----------------|------------------------|-------------------------|---------------------------------------------------------------|
| <b>Taxes</b>                   | \$7,908        | \$9,841        | \$10,509       | \$11,606               | \$12,342                | 6.3%                                                          |
| GO Bond Debt Serv              | -\$870         | \$26           | -              | -                      | -                       | 0.0%                                                          |
| Cottonwoods Maint Dist         | \$8,778        | \$9,815        | \$10,509       | \$11,606               | \$12,342                | 6.3%                                                          |
| <b>Transfers In</b>            | \$404,821      | \$419,994      | \$418,029      | \$433,848              | \$523,561               | 20.7%                                                         |
| Technology Repl Fund           | \$65,017       | \$62,000       | \$62,002       | \$65,511               | \$65,511                | 0.0%                                                          |
| Vehicle/Equip Repl Fund        | \$339,804      | \$357,994      | \$356,027      | \$368,337              | \$458,050               | 24.4%                                                         |
| <b>Licenses &amp; Permits</b>  | \$380,962      | \$323,749      | \$236,206      | \$507,465              | \$992,864               | 95.7%                                                         |
| Fire/EMS Dev Fee               | \$16,027       | \$9,738        | \$8,114        | \$17,228               | \$164,445               | 854.5%                                                        |
| Streets Dev Fee                | \$190,125      | \$181,726      | \$113,689      | \$266,141              | \$380,179               | 42.8%                                                         |
| Park/Rec Dev Fee               | \$174,811      | \$132,285      | \$114,403      | \$224,096              | \$448,240               | 100.0%                                                        |
| <b>Charges For Services</b>    | \$16,193       | \$5,000        | \$37,559       | \$100,000              | \$100,000               | 0.0%                                                          |
| Public Art Fund                | \$16,193       | \$5,000        | \$37,559       | \$100,000              | \$100,000               | 0.0%                                                          |
| <b>Other</b>                   | \$42,326       | \$20,725       | \$17,125       | -                      | -                       | 0.0%                                                          |
| Public Art Fund                | \$1,000        | -              | \$17,000       | -                      | -                       | 0.0%                                                          |
| GO Bond Debt Serv              | \$38           | -              | \$125          | -                      | -                       | 0.0%                                                          |
| Technology Repl Fund           | \$5            | -              | -              | -                      | -                       | 0.0%                                                          |
| Vehicle/Equip Repl Fund        | \$41,283       | \$20,725       | -              | -                      | -                       | 0.0%                                                          |
| <b>Fines &amp; Forfeitures</b> | \$28,535       | \$28,097       | \$30,235       | \$33,000               | \$52,000                | 57.6%                                                         |
| Court Enhancement Fund         | \$28,535       | \$28,097       | \$30,235       | \$33,000               | \$52,000                | 57.6%                                                         |
| <b>Investment Earnings</b>     | \$164,400      | \$262,023      | \$267,096      | \$92,722               | \$91,272                | -1.6%                                                         |
| Public Art Fund                | \$2,506        | \$2,904        | \$2,072        | \$820                  | \$1,289                 | 57.2%                                                         |
| Court Enhancement Fund         | \$162          | \$159          | \$12,429       | \$8,789                | \$8,641                 | -1.7%                                                         |
| GO Bond Debt Serv              | \$5,543        | \$8,509        | \$1,936        | \$500                  | \$566                   | 13.2%                                                         |
| Eagle Mtn CFD Debt Serv        | \$710          | \$1,062        | \$190          | -                      | -                       | 0.0%                                                          |

| Category                | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|-------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| MPC Debt Serv           | \$402              | \$628              | \$533              | \$200                        | \$251                         | 25.5%                                                                           |
| Cottonwoods Maint Dist  | \$555              | \$914              | \$850              | \$400                        | \$428                         | 7.0%                                                                            |
| Fire/EMS Dev Fee        | \$14,650           | \$22,018           | \$9,890            | \$4,102                      | \$4,173                       | 1.7%                                                                            |
| Streets Dev Fee         | \$16,161           | \$32,863           | \$38,467           | \$15,227                     | -                             | -                                                                               |
| Park/Rec Dev Fee        | \$48,188           | \$66,809           | \$67,096           | \$13,632                     | \$26,872                      | 97.1%                                                                           |
| Technology Repl Fund    | \$5,367            | \$8,653            | \$9,512            | -                            | -                             | 0.0%                                                                            |
| Vehicle/Equip Repl Fund | \$70,157           | \$117,504          | \$124,121          | \$49,052                     | \$49,052                      | 0.0%                                                                            |
| <b>Total Revenues</b>   | <b>\$1,045,143</b> | <b>\$1,069,428</b> | <b>\$1,016,759</b> | <b>\$1,178,641</b>           | <b>\$1,772,039</b>            | <b>50.3%</b>                                                                    |

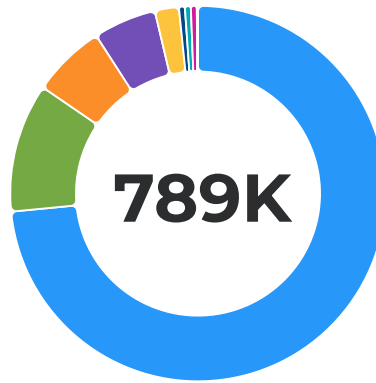
## Expenditures by Fund

The following tables show FY2023 through FY2025 actual and FY2026 adopted budget and FY2027 proposed budget expenditures by Fund.

Historical and Budgeted Expenditures by Fund



## FY27 Expenditures by Fund



|                         |           |        |
|-------------------------|-----------|--------|
| Vehicle/Equip Repl Fund | \$580,000 | 73.47% |
| Court Enhancement Fund  | \$87,500  | 11.08% |
| Technology Repl Fund    | \$50,000  | 6.33%  |
| Public Art Fund         | \$42,777  | 5.42%  |
| Cottonwoods Maint Dist  | \$16,341  | 2.07%  |
| Park/Rec Dev Fee        | \$4,000   | 0.51%  |
| Streets Dev Fee         | \$4,000   | 0.51%  |
| Fire/EMS Dev Fee        | \$4,000   | 0.51%  |
| MPC Debt Serv           | \$510     | 0.06%  |
| GO Bond Debt Serv       | \$350     | 0.04%  |

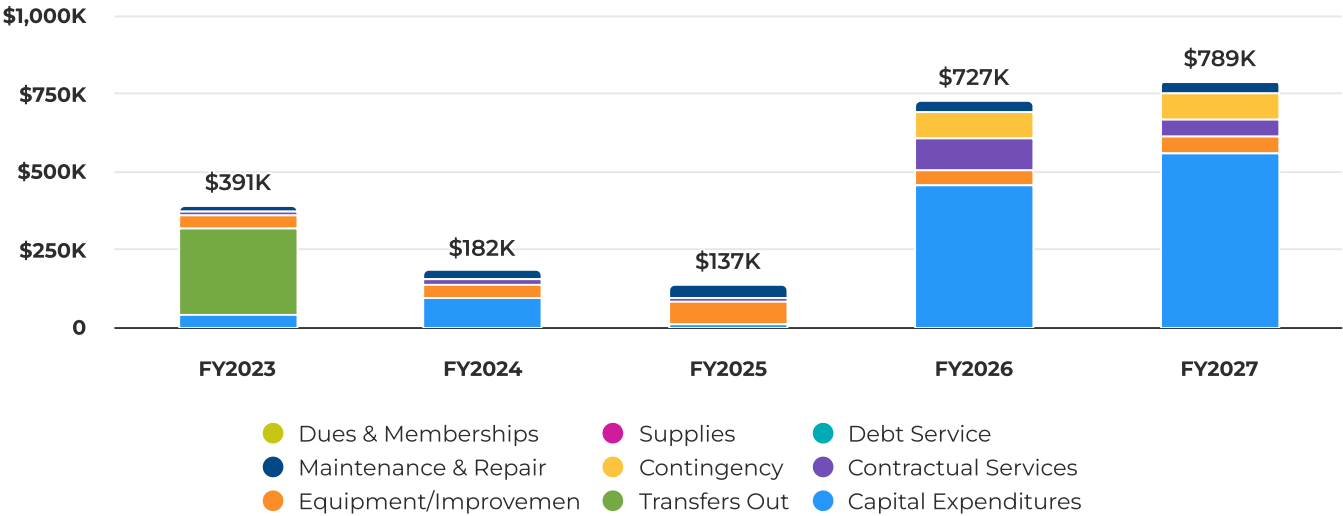
## Expenditures by Fund

| Category                  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|---------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Public Art Fund           | \$23,756          | \$31,464          | \$33,194          | \$40,214                     | \$42,777                      | 6.4%                                                                            |
| Court Enhancement Fund    | \$15,929          | \$5,000           | \$50,087          | \$77,500                     | \$87,500                      | 12.9%                                                                           |
| GO Bond Debt Serv         | -                 | -                 | -                 | \$350                        | \$350                         | 0.0%                                                                            |
| Eagle Mtn CFD Debt Serv   | \$88              | \$198             | \$443             | \$200                        | -                             | -                                                                               |
| MPC Debt Serv             | \$10              | \$10              | \$10              | \$510                        | \$510                         | 0.0%                                                                            |
| Cottonwoods Maint Dist    | \$7,351           | \$7,561           | \$8,463           | \$15,605                     | \$16,341                      | 4.7%                                                                            |
| Fire/EMS Dev Fee          | -                 | -                 | -                 | \$1,964                      | \$4,000                       | 103.7%                                                                          |
| Streets Dev Fee           | -                 | -                 | -                 | \$31,146                     | \$4,000                       | -87.2%                                                                          |
| Park/Rec Dev Fee          | \$275,000         | -                 | -                 | \$30,840                     | \$4,000                       | -87.0%                                                                          |
| Technology Repl Fund      | \$28,936          | \$45,000          | \$44,807          | \$50,000                     | \$50,000                      | 0.0%                                                                            |
| Vehicle/Equip Repl Fund   | \$39,602          | \$93,222          | -                 | \$479,100                    | \$580,000                     | 21.1%                                                                           |
| <b>Total Expenditures</b> | <b>\$390,673</b>  | <b>\$182,455</b>  | <b>\$137,002</b>  | <b>\$727,429</b>             | <b>\$789,478</b>              | <b>8.5%</b>                                                                     |

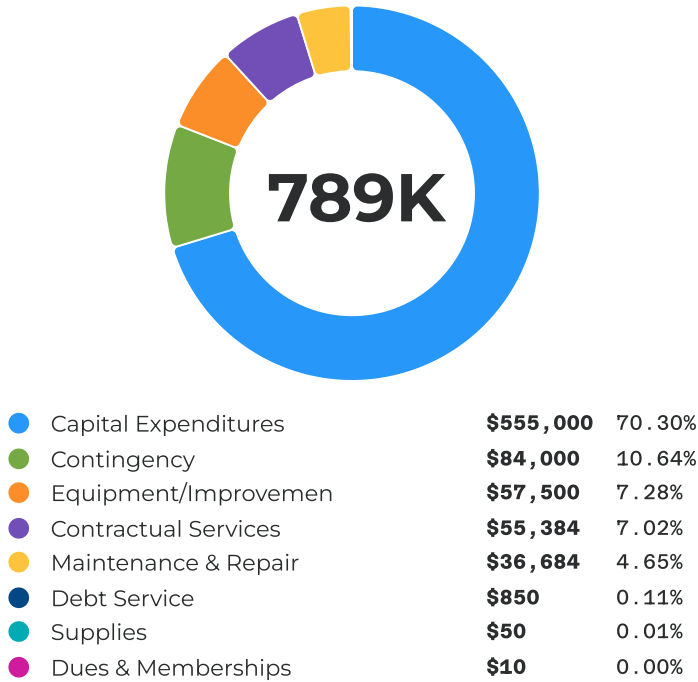
# Expenditures by Object

The following tables show FY2023 through FY2025 actual and FY2026 adopted budget and FY2027 proposed budget expenditures by Object.

Historical and Budgeted Expenditures by Object



FY27 Expenditures by Object



## Expenditures by Object

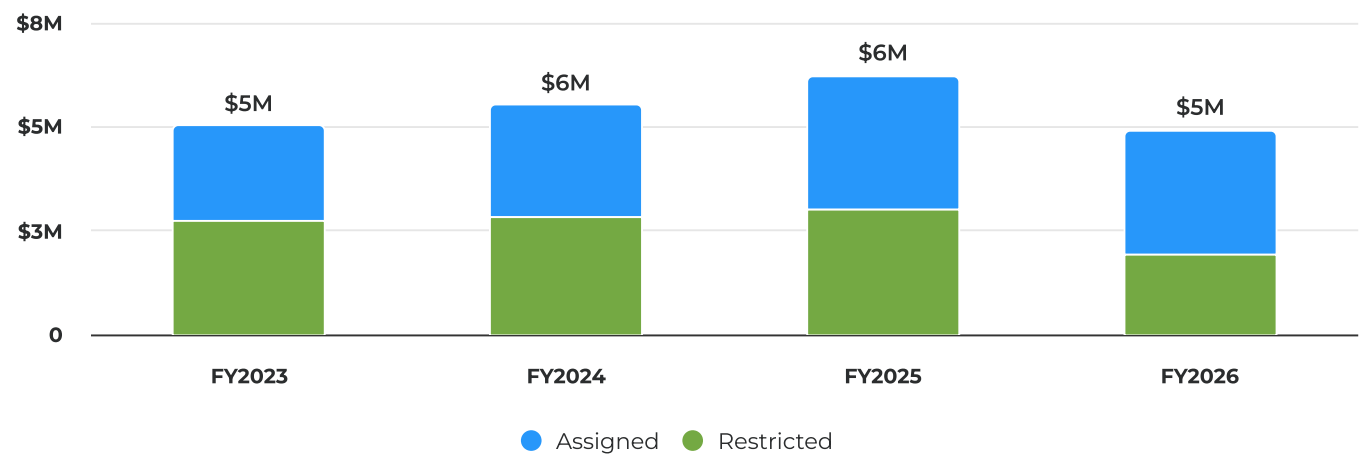
| Category                        | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%)<br>Change) |
|---------------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|----------------------------------------------------------------------------------|
| <b>Dues &amp; Memberships</b>   | \$10              | \$10              | \$10              | \$10                         | \$10                          | 0.0%                                                                             |
| MPC Debt Serv                   | \$10              | \$10              | \$10              | \$10                         | \$10                          | 0.0%                                                                             |
| <b>Maintenance &amp; Repair</b> | \$18,307          | \$30,925          | \$40,434          | \$36,250                     | \$36,684                      | 1.2%                                                                             |
| Public Art Fund                 | \$11,742          | \$19,450          | \$20,215          | \$26,000                     | \$26,000                      | 0.0%                                                                             |
| Court Enhancement Fund          | \$89              | \$5,000           | \$13,189          | -                            | -                             | 0.0%                                                                             |
| Cottonwoods Maint Dist          | \$6,475           | \$6,475           | \$7,030           | \$10,250                     | \$10,684                      | 4.2%                                                                             |
| <b>Contractual Services</b>     | \$12,978          | \$13,298          | \$15,945          | \$104,669                    | \$55,384                      | -47.1%                                                                           |
| Public Art Fund                 | \$12,014          | \$12,014          | \$12,014          | \$14,214                     | \$16,777                      | 18.0%                                                                            |
| Court Enhancement Fund          | -                 | -                 | \$2,095           | \$25,000                     | \$25,000                      | 0.0%                                                                             |
| Eagle Mtn CFD Debt Serv         | \$88              | \$198             | \$443             | \$200                        | -                             | -                                                                                |
| Cottonwoods Maint Dist          | \$876             | \$1,086           | \$1,394           | \$1,305                      | \$1,607                       | 23.1%                                                                            |
| Fire/EMS Dev Fee                | -                 | -                 | -                 | \$1,964                      | \$4,000                       | 103.7%                                                                           |
| Streets Dev Fee                 | -                 | -                 | -                 | \$31,146                     | \$4,000                       | -87.2%                                                                           |
| Park/Rec Dev Fee                | -                 | -                 | -                 | \$30,840                     | \$4,000                       | -87.0%                                                                           |
| <b>Supplies</b>                 | -                 | -                 | \$1,004           | \$50                         | \$50                          | 0.0%                                                                             |
| Public Art Fund                 | -                 | -                 | \$965             | -                            | -                             | 0.0%                                                                             |
| Cottonwoods Maint Dist          | -                 | -                 | \$39              | \$50                         | \$50                          | 0.0%                                                                             |
| <b>Equipment/Improvement</b>    | \$44,776          | \$45,000          | \$69,236          | \$47,500                     | \$57,500                      | 21.1%                                                                            |
| Court Enhancement Fund          | \$15,840          | -                 | \$34,803          | \$2,500                      | \$12,500                      | 400.0%                                                                           |
| Technology Repl Fund            | \$28,936          | \$45,000          | \$34,433          | \$45,000                     | \$45,000                      | 0.0%                                                                             |
| <b>Transfers Out</b>            | \$275,000         | -                 | -                 | -                            | -                             | 0.0%                                                                             |
| Park/Rec Dev Fee                | \$275,000         | -                 | -                 | -                            | -                             | 0.0%                                                                             |
| <b>Contingency</b>              | -                 | -                 | -                 | \$84,000                     | \$84,000                      | 0.0%                                                                             |
| Court Enhancement Fund          | -                 | -                 | -                 | \$50,000                     | \$50,000                      | 0.0%                                                                             |
| Cottonwoods Maint Dist          | -                 | -                 | -                 | \$4,000                      | \$4,000                       | 0.0%                                                                             |
| Technology Repl Fund            | -                 | -                 | -                 | \$5,000                      | \$5,000                       | 0.0%                                                                             |
| Vehicle/Equip Repl Fund         | -                 | -                 | -                 | \$25,000                     | \$25,000                      | 0.0%                                                                             |
| <b>Capital Expenditures</b>     | \$39,602          | \$93,222          | \$10,374          | \$454,100                    | \$555,000                     | 22.2%                                                                            |
| Technology Repl Fund            | -                 | -                 | \$10,374          | -                            | -                             | 0.0%                                                                             |
| Vehicle/Equip Repl Fund         | \$39,602          | \$93,222          | -                 | \$454,100                    | \$555,000                     | 22.2%                                                                            |
| <b>Debt Service</b>             | -                 | -                 | -                 | \$850                        | \$850                         | 0.0%                                                                             |
| GO Bond Debt Serv               | -                 | -                 | -                 | \$350                        | \$350                         | 0.0%                                                                             |
| MPC Debt Serv                   | -                 | -                 | -                 | \$500                        | \$500                         | 0.0%                                                                             |
| <b>Total Expenditures</b>       | <b>\$390,673</b>  | <b>\$182,455</b>  | <b>\$137,002</b>  | <b>\$727,429</b>             | <b>\$789,478</b>              | <b>8.5%</b>                                                                      |

## Fund Balance

The Fund Balance chart below shows the actual fund balances across all 11 NonMajor Funds for FY2023 through FY2025, and the projected ending fund balances for FY2026.



Fund Balance Historical and Projected



Financial Summary

| Fund Balance       | FY 2023     | FY 2024     | FY 2025     | FY 2026     | FY 2025 vs. FY 2026 (% Change) |
|--------------------|-------------|-------------|-------------|-------------|--------------------------------|
| Assigned           | \$2,274,357 | \$2,679,451 | \$3,209,743 | \$2,988,000 | -6.9%                          |
| Restricted         | \$2,746,987 | \$2,845,964 | \$3,010,143 | \$1,915,500 | -36.4%                         |
| Total Fund Balance | \$5,021,344 | \$5,525,415 | \$6,219,886 | \$4,903,500 | -21.2%                         |

# Funding Sources Overview

The following sections summarize the Town's primary revenue sources and projected FY2027 revenues. The Town balances General Fund budgeted expenditures with projected revenues to adopt a balanced main operating fund budget each fiscal year. The Town also budgets other funds in accordance with relevant statutes limiting expenditures to budgeted amounts which are required to be below the annual expenditure limitation set by the Arizona Economic Estimates Commission (EEC).

The Town's primary revenue source is local sales taxes, which bring in more than half of the total Town's revenues. State Shared revenues make up about another 30% of the Town's revenues. In total, local sales taxes and State Shared revenues bring in about 80% of the Town's total revenues, which allows the Town to provide critical and required services and programs to our residents. Each of the following sections details critical information about these revenue sources.



# Transaction Privilege Tax (All Funds) Summary

The Town tracks and analyzes Transaction Privilege Tax (TPT) local sales tax revenues compared to projections throughout each fiscal year. The Finance Division tracks these data points to create annual trend analysis to project these revenues and modify projections as needed each fiscal year. The Town Finance Division also reviews State Joint Legislative Budget Committee updates each month to identify current and future trends to consider modifying projections. The Town collects 2.9% of local sales tax across most categories and those revenues are split up and deposited into the following funds based on Council's adoption of tax rates and ordinances dictating the allocation of these revenues:

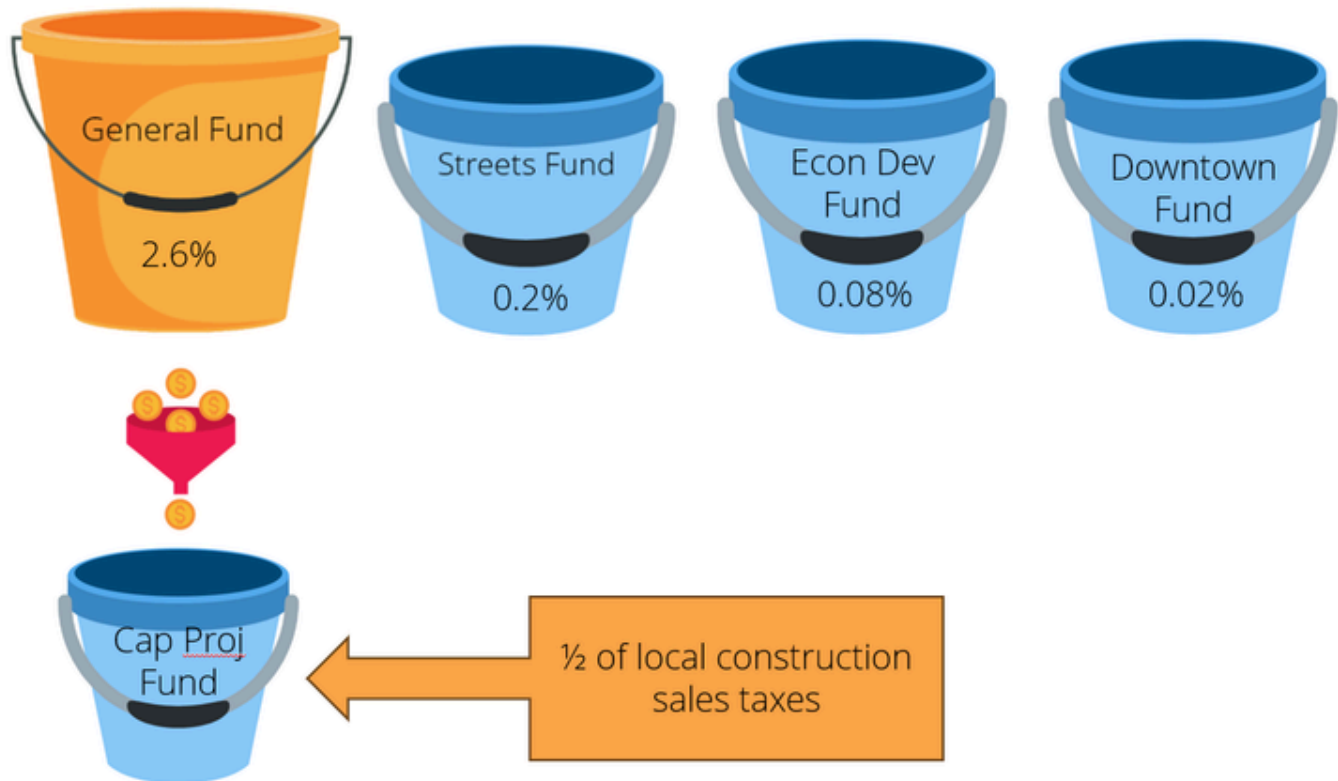
- General Fund - 2.6%
- Streets Fund - 0.2%
- Economic Development Fund - 0.08%
- Downtown Strategy Fund - 0.02%
- Capital Projects Fund - 50% of construction local sales tax revenues

Some local sales tax categories differ based on various reasons. For example, for commercial leasing, the Town established a 1.6% base rate and an additional rate of 1.3% which combine to make up the 2.9% local sales tax rate. The Town has also established an additional bed tax of 4.0% for Short-Term Rentals and hotels. The additional bed tax is added on top of the 2.9% base rate for a combined rate of 6.9% of local sales tax revenues. These local sales tax rates are combined with State and County rates based on the taxable activity to arrive at the total combined sales tax applied to each transaction. The Arizona Department of Revenue publishes the Town's local sales tax rates at: [Fountain Hills | Arizona Department of Revenue](#)

This section also includes secondary property taxes accounted for in the Cottonwoods Maintenance District Fund.

## 2.9% Local Sales Tax Revenue Splits

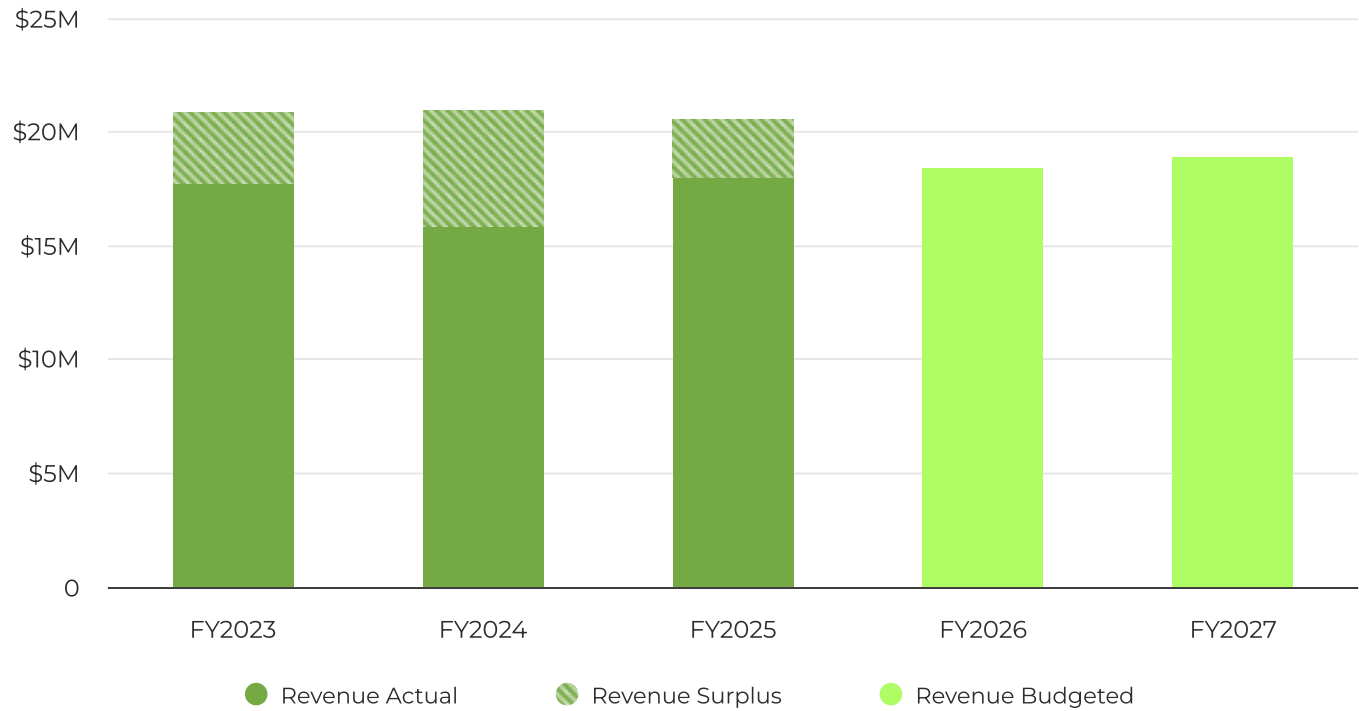
Below is an illustration of how the Finance Division allocates local sales tax revenues received by the Town throughout each fiscal year:



## Revenue Summary

These charts show the actual total tax revenues collected by the Town in FY2023 through FY2025, and projected total tax revenues in FY2026 and FY2027. Most of the tax revenues are comprised of local sales taxes, with a smaller portion attributed to the Town's franchise tax revenues. This breakdown of revenues is shown in the detailed tables below.

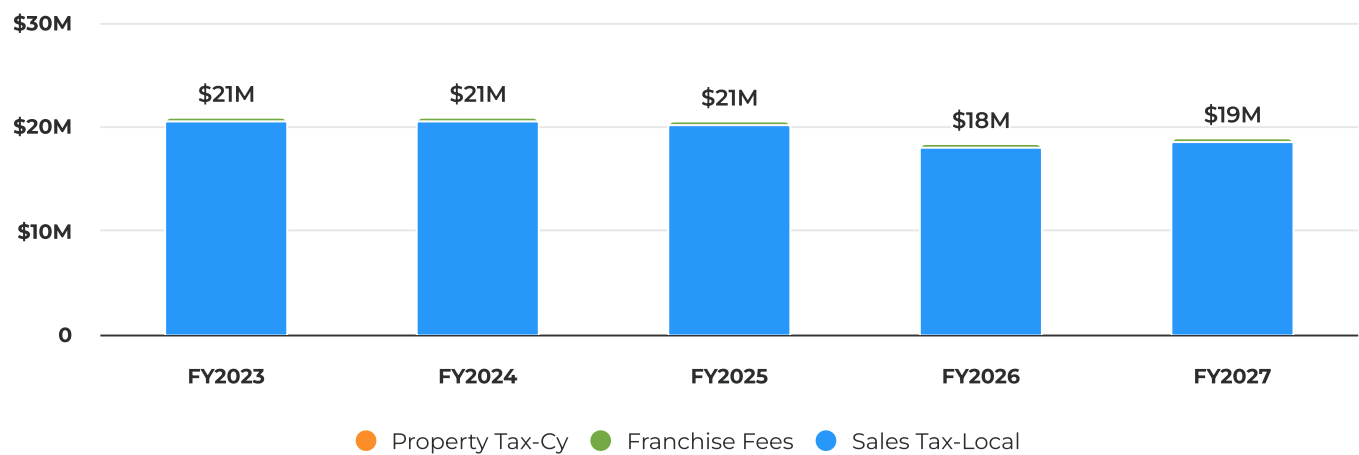
Historical and Projected Revenues Across Sources



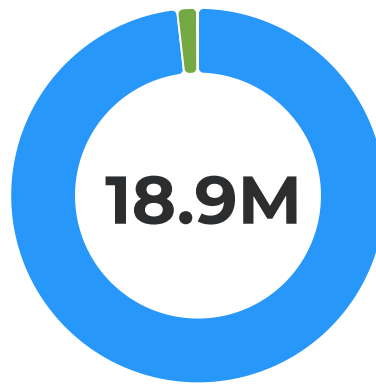
## Revenues by Object

The following charts show FY2023 through FY2025 actual revenues by Object compared with the FY2026 adopted budget and FY2027 proposed budget projected revenues by Object.

Historical and Projected Revenues by Object



## FY27 Revenues by Object



|                   |                     |               |
|-------------------|---------------------|---------------|
| ● Sales Tax-Local | <b>\$18,548,849</b> | <b>98.21%</b> |
| ● Franchise Fees  | <b>\$325,000</b>    | <b>1.72%</b>  |
| ● Property Tax-Cy | <b>\$12,342</b>     | <b>0.07%</b>  |

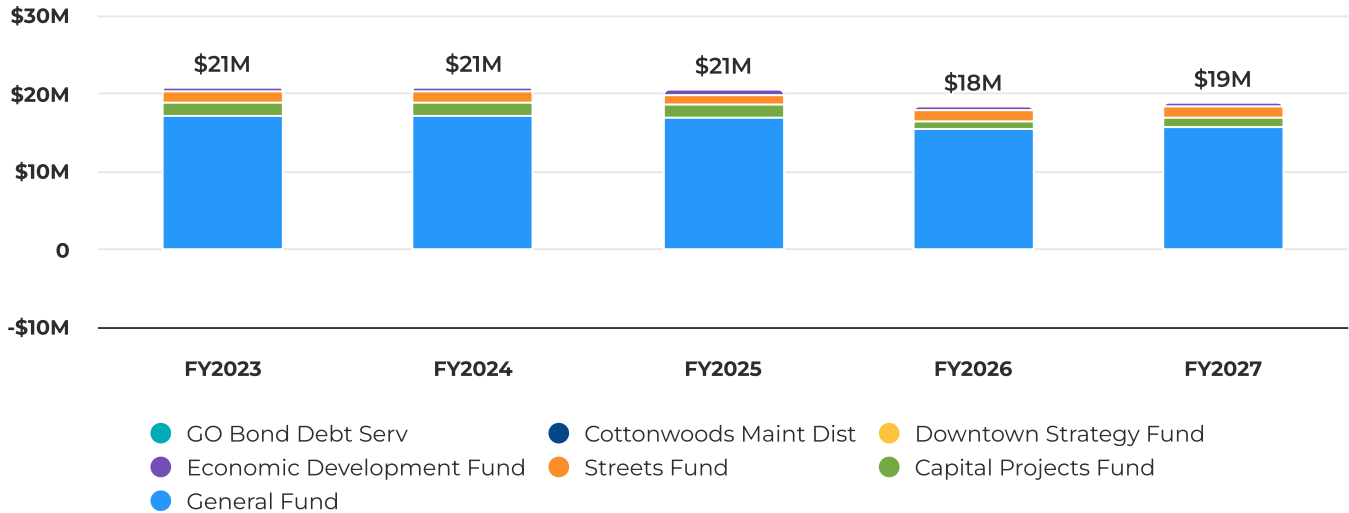
## Revenues by Object

| Category                     | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027 Proposed<br>Budget (%<br>Change) |
|------------------------------|---------------------|---------------------|---------------------|------------------------------|-------------------------------|------------------------------------------------------------------------------|
| <b>Property Tax-Cy</b>       | \$7,908             | \$9,841             | \$10,509            | \$11,606                     | \$12,342                      | 6.3%                                                                         |
| GO Bond Debt Serv            | -\$870              | \$26                | -                   | -                            | -                             | 0.0%                                                                         |
| Cottonwoods Maint Dist       | \$8,778             | \$9,815             | \$10,509            | \$11,606                     | \$12,342                      | 6.3%                                                                         |
| <b>Sales Tax-Local</b>       | \$20,586,294        | \$20,559,929        | \$20,191,270        | \$18,013,723                 | \$18,548,849                  | 3.0%                                                                         |
| General Fund                 | \$16,732,052        | \$16,834,517        | \$16,616,599        | \$14,962,027                 | \$15,268,851                  | 2.1%                                                                         |
| Streets Fund                 | \$1,419,744         | \$1,417,926         | \$1,392,501         | \$1,242,326                  | \$1,279,231                   | 3.0%                                                                         |
| Downtown Strategy Fund       | \$141,974           | \$141,793           | \$139,250           | \$124,233                    | \$127,923                     | 3.0%                                                                         |
| Economic Development<br>Fund | \$567,898           | \$567,170           | \$557,001           | \$496,930                    | \$511,692                     | 3.0%                                                                         |
| Capital Projects Fund        | \$1,724,626         | \$1,598,522         | \$1,485,919         | \$1,188,207                  | \$1,361,152                   | 14.6%                                                                        |
| <b>Franchise Fees</b>        | \$290,880           | \$351,118           | \$334,101           | \$350,000                    | \$325,000                     | -7.1%                                                                        |
| General Fund                 | \$290,880           | \$351,118           | \$334,101           | \$350,000                    | \$325,000                     | -7.1%                                                                        |
| <b>Total Revenues</b>        | <b>\$20,885,081</b> | <b>\$20,920,887</b> | <b>\$20,535,880</b> | <b>\$18,375,329</b>          | <b>\$18,886,191</b>           | <b>2.8%</b>                                                                  |

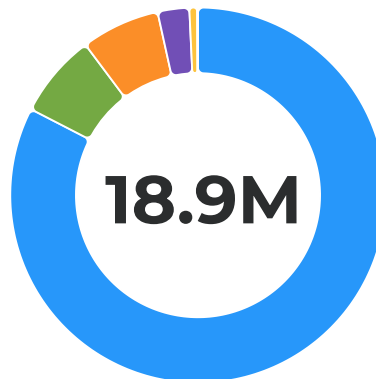
## Revenues by Fund

The following charts show FY2023 through FY2025 actual revenues by Fund compared with the FY2026 adopted budget and FY2027 proposed budget projected revenues by Fund.

### Historical and Projected Revenues by Fund



### FY27 Revenues by Fund



|                           |              |        |
|---------------------------|--------------|--------|
| General Fund              | \$15,593,851 | 82.57% |
| Capital Projects Fund     | \$1,361,152  | 7.21%  |
| Streets Fund              | \$1,279,231  | 6.77%  |
| Economic Development Fund | \$511,692    | 2.71%  |
| Downtown Strategy Fund    | \$127,923    | 0.68%  |
| Cottonwoods Maint Dist    | \$12,342     | 0.07%  |

## Revenues by Fund

| Category            | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027 Proposed<br>Budget (%<br>Change) |
|---------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|------------------------------------------------------------------------------|
| <b>General Fund</b> | \$17,022,932      | \$17,185,635      | \$16,950,700      | \$15,312,027                 | \$15,593,851                  | 1.8%                                                                         |
| Sales Tax-Local     | \$16,732,052      | \$16,834,517      | \$16,616,599      | \$14,962,027                 | \$15,268,851                  | 2.1%                                                                         |
| Franchise Fees      | \$290,880         | \$351,118         | \$334,101         | \$350,000                    | \$325,000                     | -7.1%                                                                        |

| Category                         | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Actual   | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027 Proposed<br>Budget (%<br>Change) |
|----------------------------------|---------------------|---------------------|---------------------|------------------------------|-------------------------------|------------------------------------------------------------------------------|
| <b>Streets Fund</b>              | \$1,419,744         | \$1,417,926         | \$1,392,501         | \$1,242,326                  | \$1,279,231                   | 3.0%                                                                         |
| Sales Tax-Local                  | \$1,419,744         | \$1,417,926         | \$1,392,501         | \$1,242,326                  | \$1,279,231                   | 3.0%                                                                         |
| <b>Downtown Strategy Fund</b>    | \$141,974           | \$141,793           | \$139,250           | \$124,233                    | \$127,923                     | 3.0%                                                                         |
| Sales Tax-Local                  | \$141,974           | \$141,793           | \$139,250           | \$124,233                    | \$127,923                     | 3.0%                                                                         |
| <b>Economic Development Fund</b> | \$567,898           | \$567,170           | \$557,001           | \$496,930                    | \$511,692                     | 3.0%                                                                         |
| Sales Tax-Local                  | \$567,898           | \$567,170           | \$557,001           | \$496,930                    | \$511,692                     | 3.0%                                                                         |
| <b>GO Bond Debt Serv</b>         | -\$870              | \$26                | -                   | -                            | -                             | 0.0%                                                                         |
| Property Tax-Cy                  | -\$870              | \$26                | -                   | -                            | -                             | 0.0%                                                                         |
| <b>Cottonwoods Maint Dist</b>    | \$8,778             | \$9,815             | \$10,509            | \$11,606                     | \$12,342                      | 6.3%                                                                         |
| Property Tax-Cy                  | \$8,778             | \$9,815             | \$10,509            | \$11,606                     | \$12,342                      | 6.3%                                                                         |
| <b>Capital Projects Fund</b>     | \$1,724,626         | \$1,598,522         | \$1,485,919         | \$1,188,207                  | \$1,361,152                   | 14.6%                                                                        |
| Sales Tax-Local                  | \$1,724,626         | \$1,598,522         | \$1,485,919         | \$1,188,207                  | \$1,361,152                   | 14.6%                                                                        |
| <b>Total Revenues</b>            | <b>\$20,885,081</b> | <b>\$20,920,887</b> | <b>\$20,535,880</b> | <b>\$18,375,329</b>          | <b>\$18,886,191</b>           | <b>2.8%</b>                                                                  |

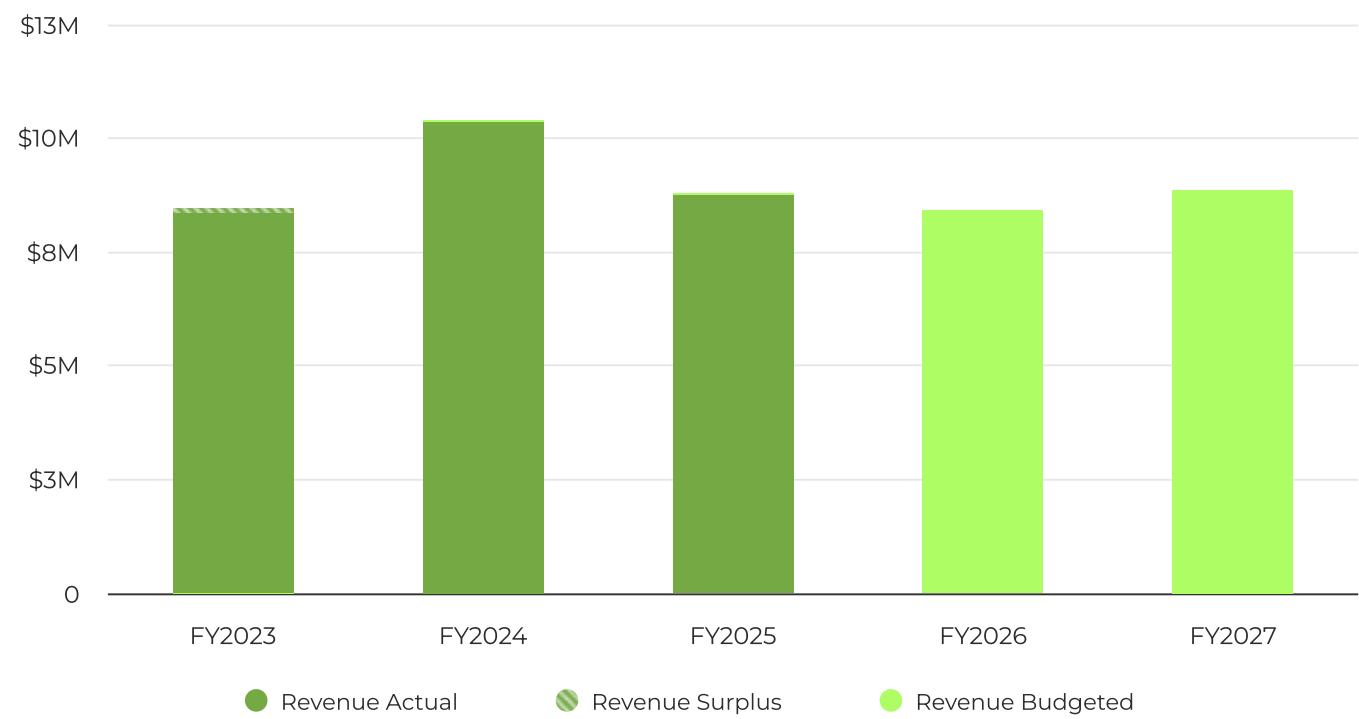
# State Shared Revenues - General Fund

The Town of Fountain Hills deposits State Shared Revenues into its General Fund and Streets Fund. This page details the General Fund's projected State Shared Sales Taxes and Income Taxes, as well as revenues received from the State of Arizona for Fire Insurance Premium Taxes to support retirement benefits for the Fire Department.

## Revenue Summary

The Town prepares initial State Shared revenue projections and modifies them using updated revenue projections provided by the Arizona League of Cities and Towns. For FY2027, the Town is projecting about \$3.6 million of State Shared Sales Taxes, \$5.0 million of State Shared Income Taxes (Urban Revenue Sharing program), and about \$330,000 for Fire Insurance Premium Tax revenues to support Fire Department retirement benefits. State Shared Revenue is projected to bring in about \$8.9 million into the General Fund for FY2027, which is an increase of about \$500K from the prior year. This projected increase is due to State Shared Income Taxes beginning to increase again after the full State implementation of a flat income tax, and because the Town will begin receiving higher levels of Fire Insurance Premium Tax revenues now that the Town employs a fully in-house Fire Department.

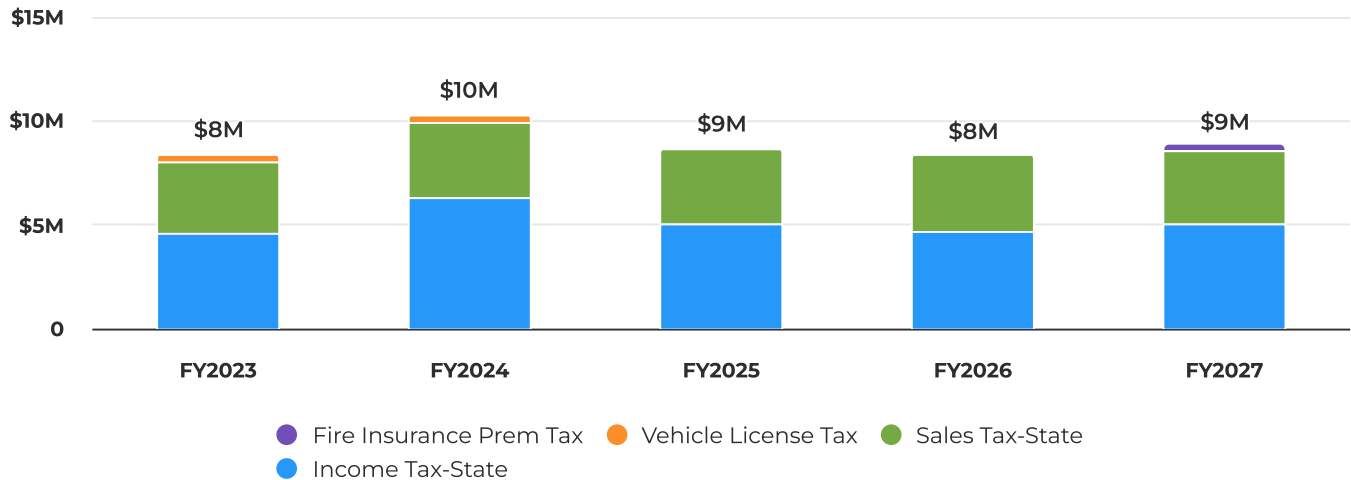
Historical and Projected Revenues Across Sources



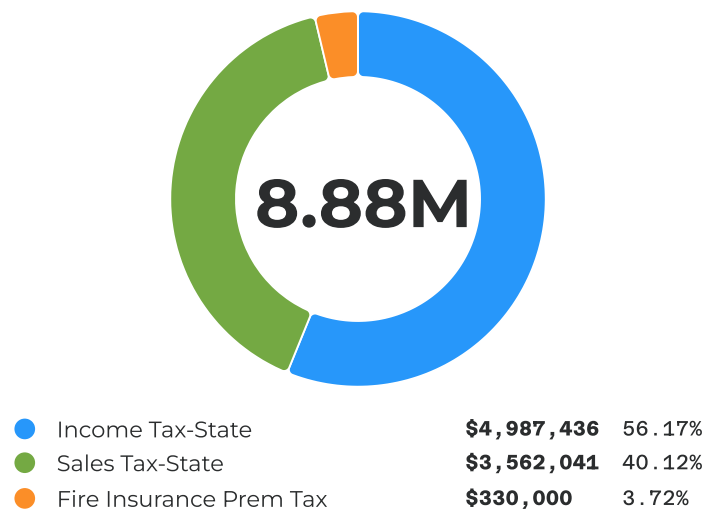
## Revenues by Object

The following charts show FY2023 through FY2025 actual General Fund State Shared Revenues by Object compared with the FY2026 adopted budget and FY2027 proposed budget projected General Fund State Shared Revenues by Object.

### Historical and Projected Revenues by Object



### FY27 Revenues by Object



### Revenues by Object

| Category                | FY 2023<br>Actual  | FY 2024<br>Actual   | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|-------------------------|--------------------|---------------------|--------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Sales Tax-State         | \$3,520,947        | \$3,586,141         | \$3,622,681        | \$3,639,515                  | \$3,562,041                   | -2.1%                                                                           |
| Income Tax-State        | \$4,518,501        | \$6,302,824         | \$5,022,719        | \$4,698,139                  | \$4,987,436                   | 6.2%                                                                            |
| Vehicle License Tax     | \$354,673          | \$372,791           | -                  | -                            | -                             | 0.0%                                                                            |
| Fire Insurance Prem Tax | \$62,406           | \$87,812            | \$95,892           | \$75,000                     | \$330,000                     | 340.0%                                                                          |
| <b>Total Revenues</b>   | <b>\$8,456,527</b> | <b>\$10,349,568</b> | <b>\$8,741,292</b> | <b>\$8,412,654</b>           | <b>\$8,879,477</b>            | <b>5.5%</b>                                                                     |





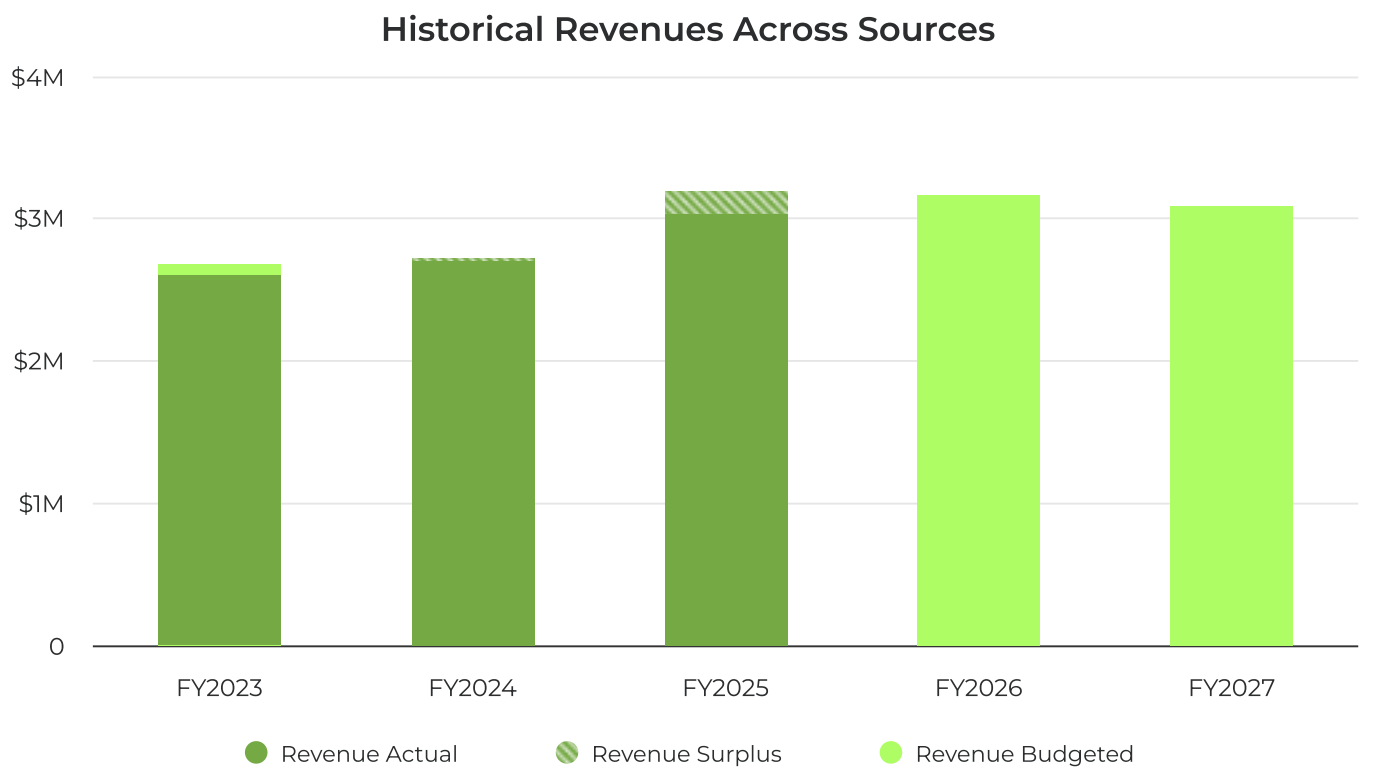
The Town Council directed all the vehicle license tax revenues into the Streets Fund during the FY2025 budget work sessions — therefore, all of those revenues have been deposited into the Streets Fund since that time and is reflected in these charts. Further, the Town projects to begin receiving higher levels of Fire Insurance Premium Tax Revenues into the General Fund beginning in FY2027, due to the Town Fire Department becoming fully in-house rather than contracted. Under Arizona Law, the Town of Fountain Hills will now be entitled to its full share of these revenues, rather than a reduced share.

# State Shared Revenues - Streets Fund

The Town of Fountain Hills deposits State Shared Revenues into its General Fund and Streets Fund. This page details the Streets Fund's projected Highway User Revenue Taxes (gas tax) and Vehicle License Taxes (VLT), which are collected by the State and distributed to each municipality based on its resident population as a proportion of all incorporated municipalities in the State of Arizona.

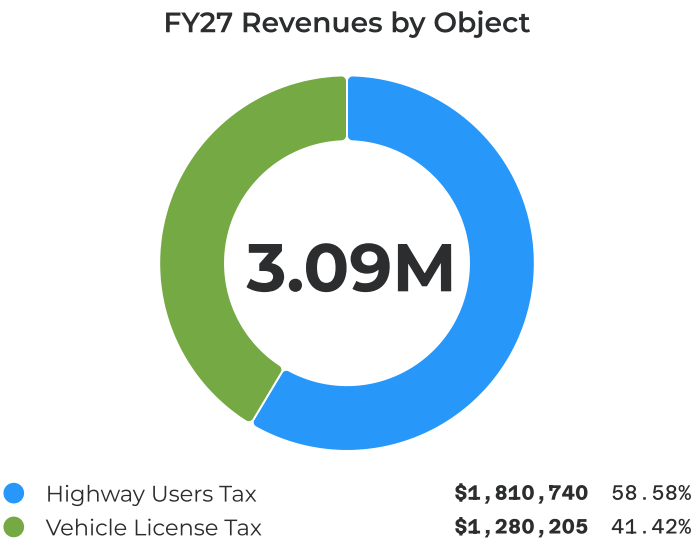
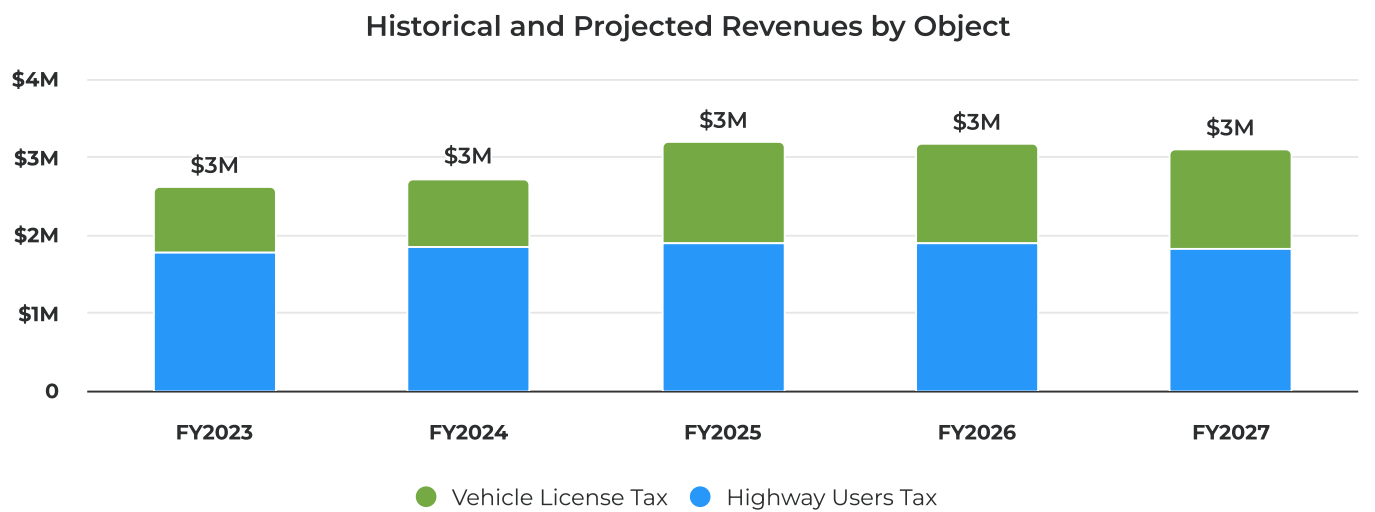
## Revenue Summary

The Town prepares initial State Shared revenue projections and modifies them using updated revenue projections provided by the Arizona League of Cities and Towns. For FY2027, the Town is projecting about \$1.8 million of HURF taxes and \$1.3 million of Vehicle License Taxes (VLT). State Shared Revenue is projected to bring in about \$3.1 million into the Streets Fund for FY2027, slightly less than the prior year.



# Revenues by Object

The following charts show FY2023 through FY2025 actual Streets Fund State Shared Revenues by Object compared with the FY2026 adopted budget and FY2027 proposed budget projected Streets Fund State Shared Revenues by Object.



## Revenues by Object

| Category            | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|---------------------|----------------|----------------|----------------|------------------------|-------------------------|---------------------------------------------------------------|
| Vehicle License Tax | \$827,570      | \$869,845      | \$1,300,912    | \$1,277,830            | \$1,280,205             | 0.2%                                                          |
| Highway Users Tax   | \$1,779,359    | \$1,850,986    | \$1,889,802    | \$1,890,627            | \$1,810,740             | -4.2%                                                         |
| Total Revenues      | \$2,606,929    | \$2,720,831    | \$3,190,714    | \$3,168,457            | \$3,090,945             | -2.4%                                                         |

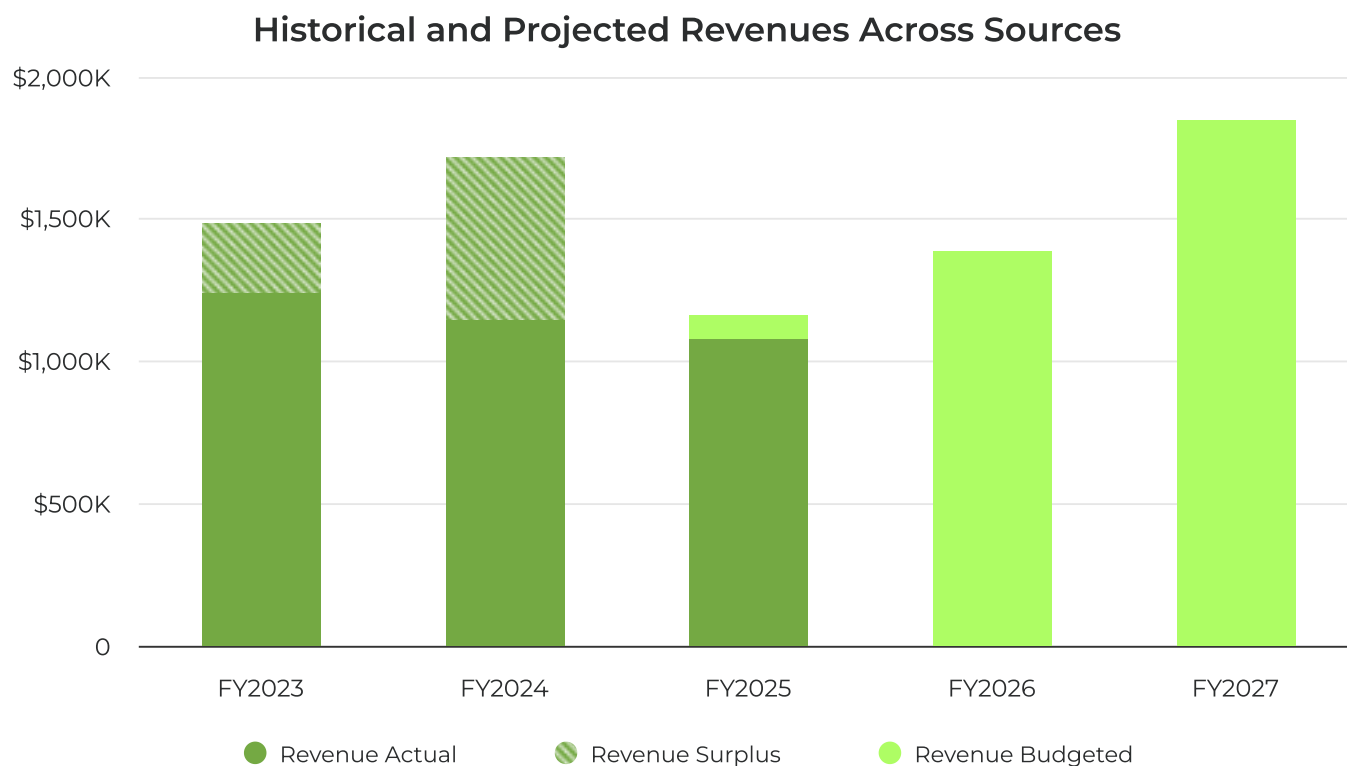


# Other Revenues - Licenses and Permits

The Town collects Licenses and Permits revenue through various methods. The following pages detail these revenue collections by fund type. License and Permits revenue includes finance licenses such as business licenses and Short-Term Rental (STR) permits. It also includes building fees and permits in the General Fund, and development impact fees for streets, fire department and parks purposes, which are recorded in those 3 NonMajor Funds (Development Impact Fee Funds).

## Revenue Summary

The following charts include actual Licenses and Permits revenues for FY2023 through FY2025, and projected FY2026 and FY2027 Licenses and Permits revenues across all funds.



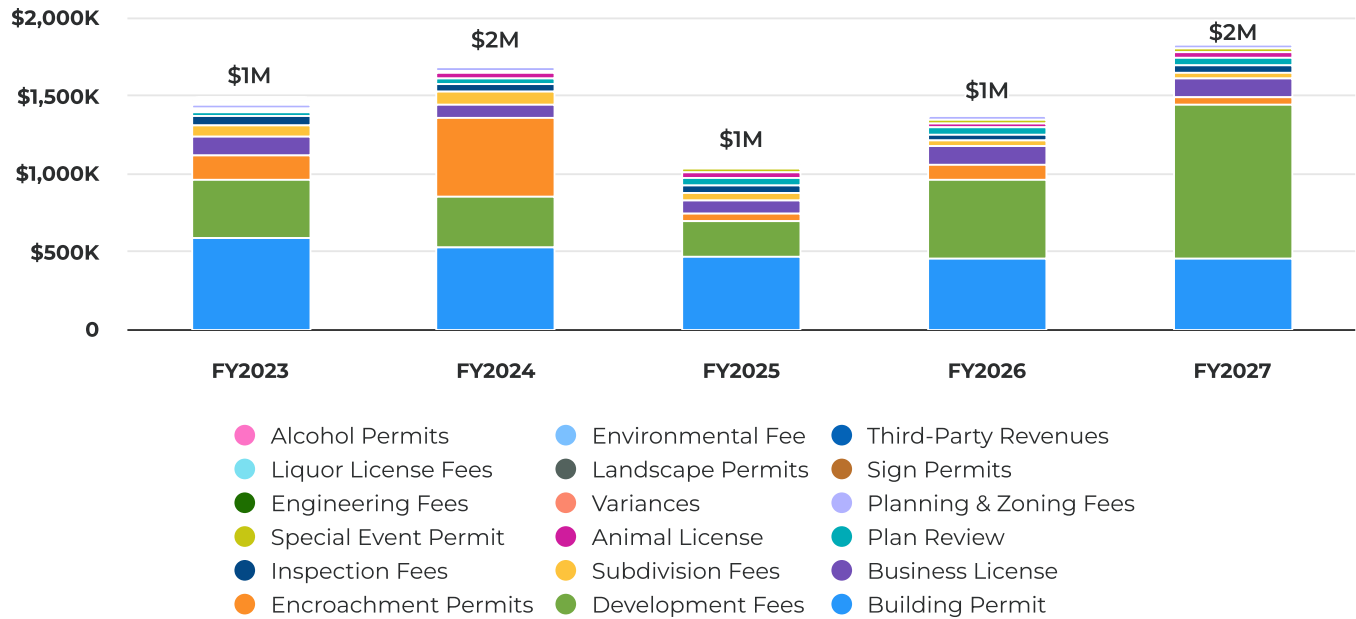
For the Other Revenues - Licenses and Permits category, the budgeted revenue for FY2026 is \$1.4 million. This amount serves as the baseline for the subsequent year's comparison.

In FY2027, the budgeted revenue increased to \$1.8 million, representing a 33.54% increase from FY2026. This significant rise is due to the Town Council approving a new development impact fee schedule during FY2026, that became effective on April 6, 2026.

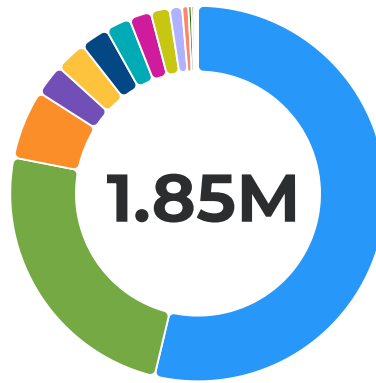
## Revenues by Object

The following charts show FY2023 through FY2025 actual Licenses and Permits revenues by Object compared with the FY2026 adopted budget and FY2027 proposed budget projected Licenses and Permits Revenues by Object.

**Historical and Projected Revenues by Object**



## FY27 Revenues by Object



|                        |           |        |
|------------------------|-----------|--------|
| Development Fees       | \$992,864 | 53.73% |
| Building Permit        | \$450,000 | 24.35% |
| Business License       | \$110,000 | 5.95%  |
| Plan Review            | \$50,000  | 2.71%  |
| Encroachment Permits   | \$50,000  | 2.71%  |
| Inspection Fees        | \$45,000  | 2.44%  |
| Subdivision Fees       | \$40,000  | 2.16%  |
| Animal License         | \$35,000  | 1.89%  |
| Special Event Permit   | \$30,000  | 1.62%  |
| Planning & Zoning Fees | \$20,060  | 1.09%  |
| Engineering Fees       | \$10,000  | 0.54%  |
| Variances              | \$5,000   | 0.27%  |
| Landscape Permits      | \$3,780   | 0.20%  |
| Sign Permits           | \$3,350   | 0.18%  |
| Liquor License Fees    | \$2,000   | 0.11%  |
| Alcohol Permits        | \$980     | 0.05%  |

## Revenues by Object

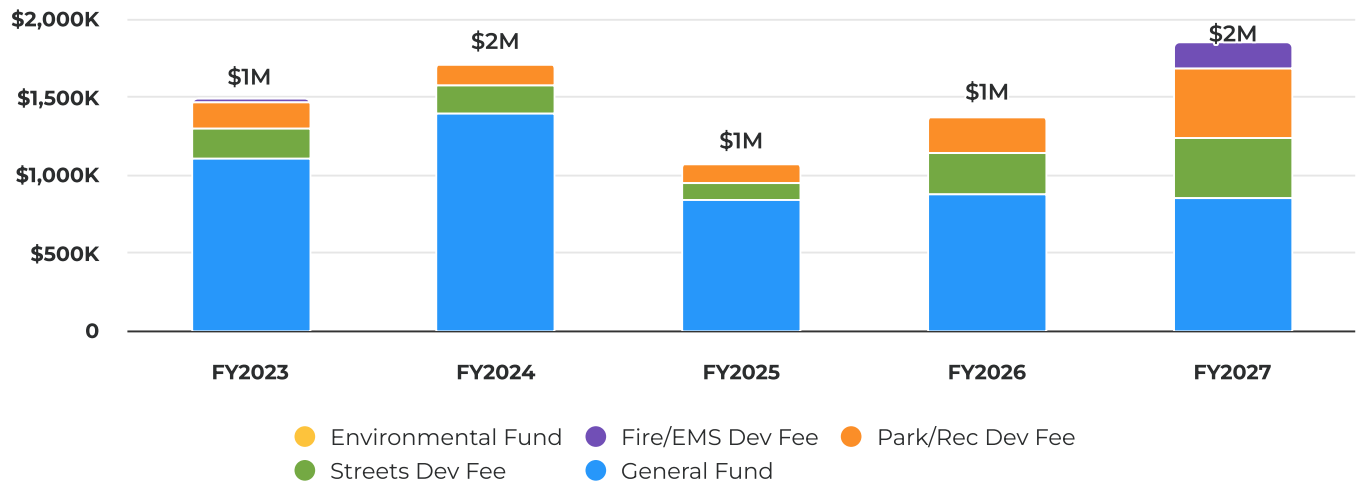
| Category                          | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|-----------------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| <b>Liquor License Fees</b>        | \$3,800           | \$3,425           | \$2,400           | \$2,000                      | \$2,000                       | 0.0%                                                                            |
| General Fund                      | \$3,800           | \$3,425           | \$2,400           | \$2,000                      | \$2,000                       | 0.0%                                                                            |
| <b>Business License</b>           | \$114,194         | \$87,093          | \$89,292          | \$114,094                    | \$110,000                     | -3.6%                                                                           |
| General Fund                      | \$114,194         | \$87,093          | \$89,292          | \$114,094                    | \$110,000                     | -3.6%                                                                           |
| <b>Animal License</b>             | \$16,000          | \$31,900          | \$38,250          | \$28,523                     | \$35,000                      | 22.7%                                                                           |
| General Fund                      | \$16,000          | \$31,900          | \$38,250          | \$28,523                     | \$35,000                      | 22.7%                                                                           |
| <b>Building Permit</b>            | \$581,528         | \$526,145         | \$461,330         | \$450,000                    | \$450,000                     | 0.0%                                                                            |
| General Fund                      | \$581,528         | \$526,145         | \$461,330         | \$450,000                    | \$450,000                     | 0.0%                                                                            |
| <b>Development Fees</b>           | \$380,962         | \$323,749         | \$236,206         | \$507,465                    | \$992,864                     | 95.7%                                                                           |
| Fire/EMS Dev Fee                  | \$16,027          | \$9,738           | \$8,114           | \$17,228                     | \$164,445                     | 854.5%                                                                          |
| Streets Dev Fee                   | \$190,125         | \$181,726         | \$113,689         | \$266,141                    | \$380,179                     | 42.8%                                                                           |
| Park/Rec Dev Fee                  | \$174,811         | \$132,285         | \$114,403         | \$224,096                    | \$448,240                     | 100.0%                                                                          |
| <b>Sign Permits</b>               | \$5,515           | \$4,430           | \$4,050           | \$3,350                      | \$3,350                       | 0.0%                                                                            |
| General Fund                      | \$5,515           | \$4,430           | \$4,050           | \$3,350                      | \$3,350                       | 0.0%                                                                            |
| <b>Planning &amp; Zoning Fees</b> | \$21,643          | \$17,951          | \$12,933          | \$20,060                     | \$20,060                      | 0.0%                                                                            |

| Category                    | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%)<br>Change) |
|-----------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|----------------------------------------------------------------------------------|
| General Fund                | \$21,643           | \$17,951           | \$12,933           | \$20,060                     | \$20,060                      | 0.0%                                                                             |
| <b>Landscape Permits</b>    | \$3,634            | \$6,583            | \$2,800            | \$3,780                      | \$3,780                       | 0.0%                                                                             |
| General Fund                | \$3,634            | \$6,583            | \$2,800            | \$3,780                      | \$3,780                       | 0.0%                                                                             |
| <b>Encroachment Permits</b> | \$153,687          | \$507,338          | \$39,681           | \$100,000                    | \$50,000                      | -50.0%                                                                           |
| General Fund                | \$153,687          | \$507,338          | \$39,681           | \$100,000                    | \$50,000                      | -50.0%                                                                           |
| <b>Variances</b>            | \$14,610           | \$8,690            | \$9,060            | \$5,000                      | \$5,000                       | 0.0%                                                                             |
| General Fund                | \$14,610           | \$8,690            | \$9,060            | \$5,000                      | \$5,000                       | 0.0%                                                                             |
| <b>Subdivision Fees</b>     | \$79,240           | \$76,600           | \$50,137           | \$40,000                     | \$40,000                      | 0.0%                                                                             |
| General Fund                | \$79,240           | \$76,600           | \$50,137           | \$40,000                     | \$40,000                      | 0.0%                                                                             |
| <b>Special Event Permit</b> | \$14,825           | \$18,580           | \$28,895           | \$18,100                     | \$30,000                      | 65.7%                                                                            |
| General Fund                | \$14,825           | \$18,580           | \$28,895           | \$18,100                     | \$30,000                      | 65.7%                                                                            |
| <b>Engineering Fees</b>     | \$4,000            | \$10,890           | \$8,730            | \$5,550                      | \$10,000                      | 80.2%                                                                            |
| General Fund                | \$4,000            | \$10,890           | \$8,730            | \$5,550                      | \$10,000                      | 80.2%                                                                            |
| <b>Plan Review</b>          | \$26,969           | \$41,508           | \$44,327           | \$50,000                     | \$50,000                      | 0.0%                                                                             |
| General Fund                | \$26,969           | \$41,508           | \$44,327           | \$50,000                     | \$50,000                      | 0.0%                                                                             |
| <b>Inspection Fees</b>      | \$52,970           | \$46,867           | \$43,311           | \$35,000                     | \$45,000                      | 28.6%                                                                            |
| General Fund                | \$52,970           | \$46,867           | \$43,311           | \$35,000                     | \$45,000                      | 28.6%                                                                            |
| <b>Alcohol Permits</b>      | \$1,260            | \$980              | \$1,080            | \$980                        | \$980                         | 0.0%                                                                             |
| General Fund                | \$1,260            | \$980              | \$1,080            | \$980                        | \$980                         | 0.0%                                                                             |
| <b>Environmental Fee</b>    | \$2,556            | \$1,692            | \$1,872            | -                            | -                             | 0.0%                                                                             |
| Environmental Fund          | \$2,556            | \$1,692            | \$1,872            | -                            | -                             | 0.0%                                                                             |
| <b>Third-Party Revenues</b> | \$9,493            | -                  | -                  | -                            | -                             | 0.0%                                                                             |
| General Fund                | \$9,493            | -                  | -                  | -                            | -                             | 0.0%                                                                             |
| <b>Total Revenues</b>       | <b>\$1,486,885</b> | <b>\$1,714,420</b> | <b>\$1,074,353</b> | <b>\$1,383,902</b>           | <b>\$1,848,034</b>            | <b>33.5%</b>                                                                     |

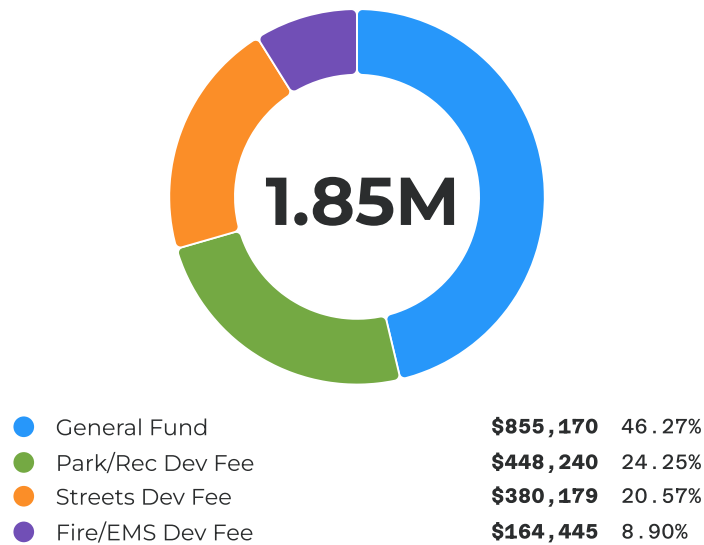
## Revenues by Fund

The following charts show FY2023 through FY2025 actual Licenses and Permits Revenue compared with the FY2026 adopted budget and FY2027 proposed budget projected Licenses and Permits Revenues by Fund.

## Historical and Projected Revenues by Fund



## FY27 Revenues by Fund



## Revenues by Fund

| Category              | FY 2023 Actual     | FY 2024 Actual     | FY 2025 Actual     | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|-----------------------|--------------------|--------------------|--------------------|------------------------|-------------------------|---------------------------------------------------------------|
| General Fund          | \$1,103,367        | \$1,388,979        | \$836,276          | \$876,437              | \$855,170               | -2.4%                                                         |
| Environmental Fund    | \$2,556            | \$1,692            | \$1,872            | -                      | -                       | 0.0%                                                          |
| Fire/EMS Dev Fee      | \$16,027           | \$9,738            | \$8,114            | \$17,228               | \$164,445               | 854.5%                                                        |
| Streets Dev Fee       | \$190,125          | \$181,726          | \$113,689          | \$266,141              | \$380,179               | 42.8%                                                         |
| Park/Rec Dev Fee      | \$174,811          | \$132,285          | \$114,403          | \$224,096              | \$448,240               | 100.0%                                                        |
| <b>Total Revenues</b> | <b>\$1,486,885</b> | <b>\$1,714,420</b> | <b>\$1,074,353</b> | <b>\$1,383,902</b>     | <b>\$1,848,034</b>      | <b>33.5%</b>                                                  |



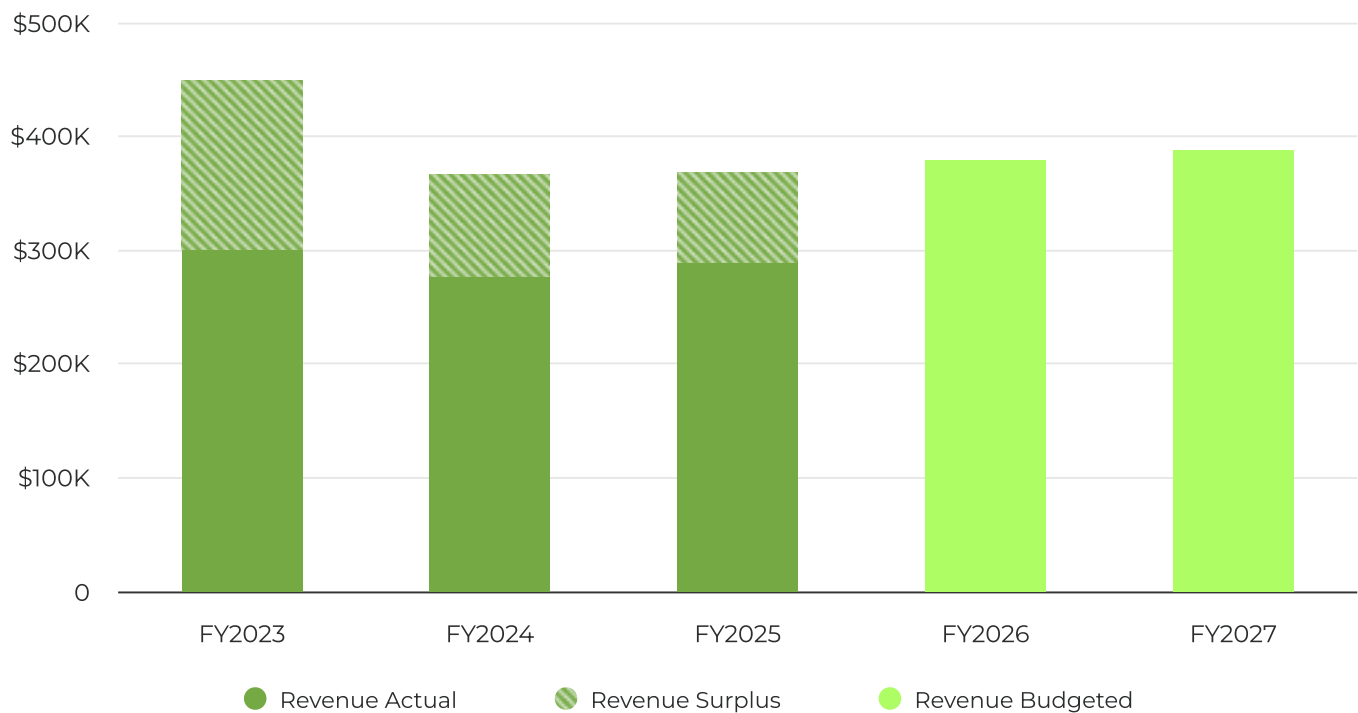
# Other Revenues - Leases and Rents

The Town collects Leases and Rents revenues from the leasing of parks amenity spaces, Community Center rentals, a Fire Department lease with an ambulance company, as well as cell tower land leases. All Leases and Rent revenues are deposited into the General Fund.

## Revenue Summary

The following charts include actual Leases and Rents revenue for FY2023 through FY2025, and projected FY2026 and FY2027 Leases and Rents revenue across all funds (all leases and rents are recorded in the General Fund).

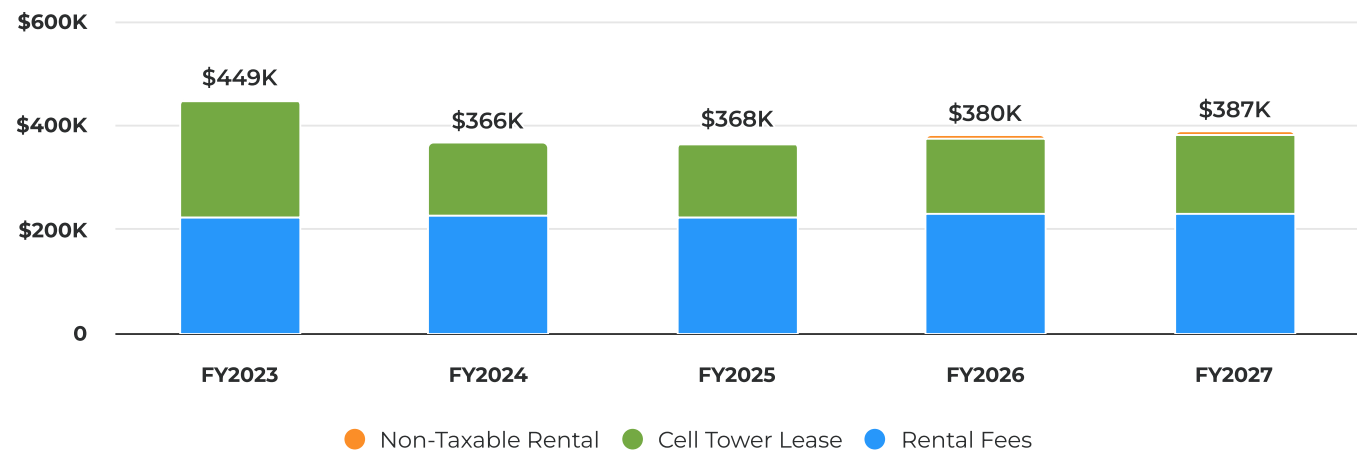
### Historical and Projected Revenues Across Sources



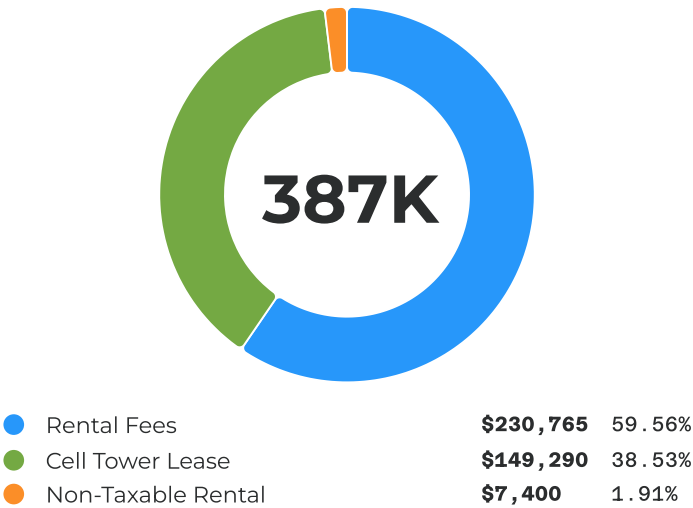
# Revenues by Object

The following charts show FY2023 through FY2025 actual Leases and Rents revenue by Object compared with the FY2026 adopted budget and FY2027 proposed budget projected Leases and Rents revenues by Object.

Historical and Projected Revenues by Object



FY27 Revenues by Object



## Revenues by Object

| Category           | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|--------------------|----------------|----------------|----------------|------------------------|-------------------------|---------------------------------------------------------------|
| Rental Fees        | \$220,600      | \$225,290      | \$222,669      | \$230,847              | \$230,765               | 0.0%                                                          |
| Non-Taxable Rental | \$1,200        | \$10           | \$5,010        | \$7,000                | \$7,400                 | 5.7%                                                          |
| Cell Tower Lease   | \$227,097      | \$140,492      | \$140,492      | \$142,067              | \$149,290               | 5.1%                                                          |
| Total Revenues     | \$448,897      | \$365,792      | \$368,170      | \$379,914              | \$387,455               | 2.0%                                                          |

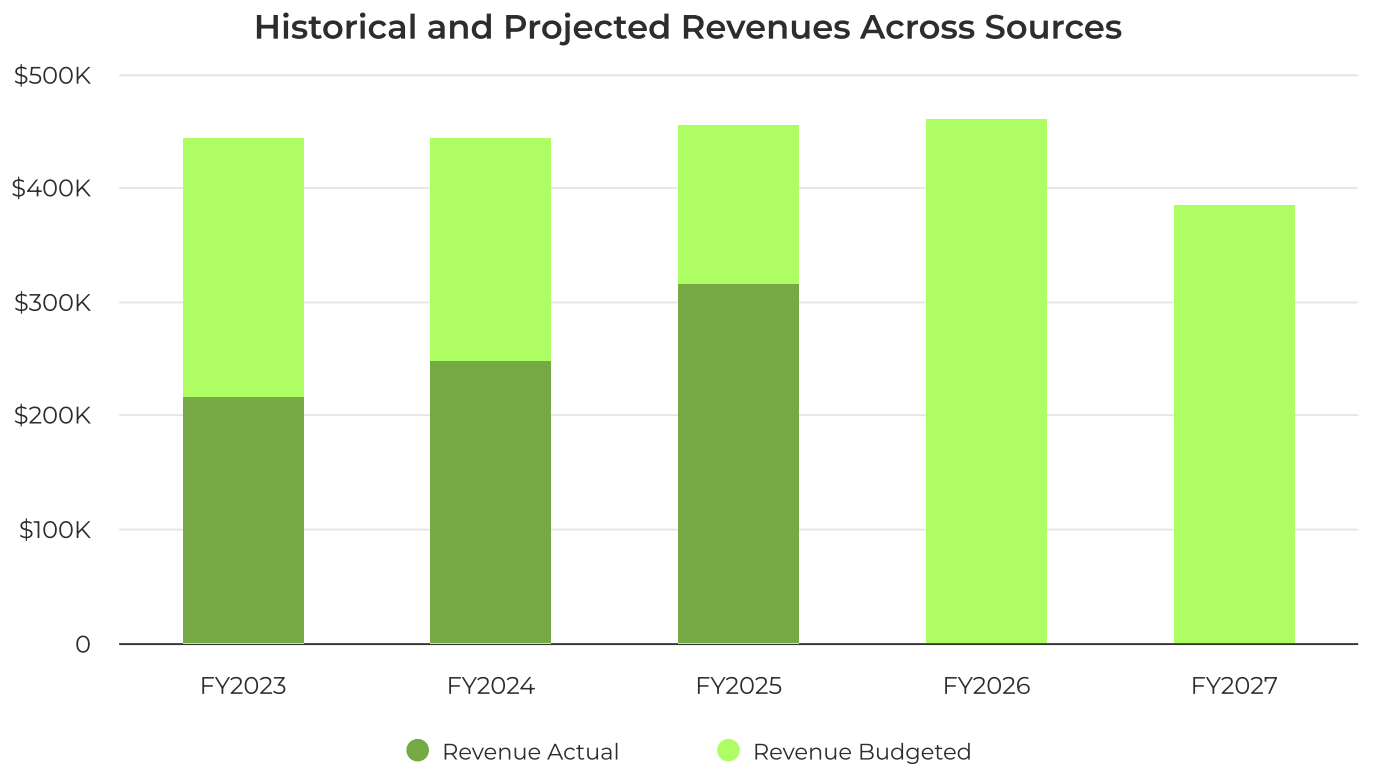


# Other Revenues - Charges for Services

The Town collects charges for services revenues primarily from its Community Service Programs for residents that are deposited into the General Fund. These programs include recreation, home-delivered meals, community center membership, and electric vehicle charging. The Town also projects charges for services revenues in the Public Art Fund based on an art development in-lieu fee, and miscellaneous charges for services in the Streets Fund.

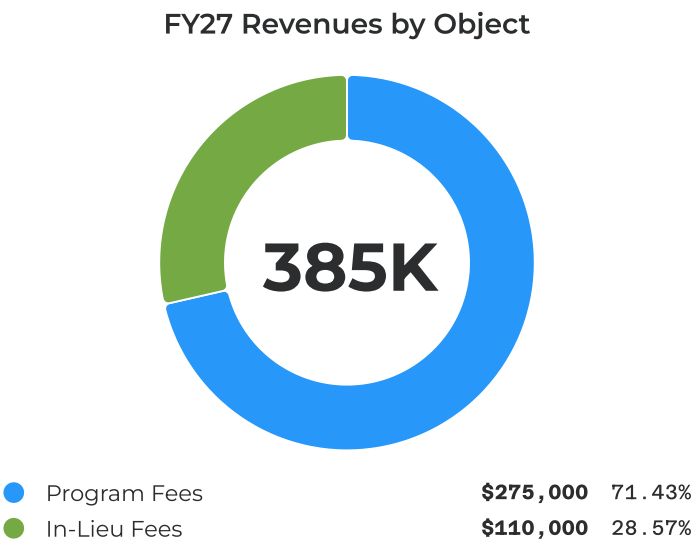
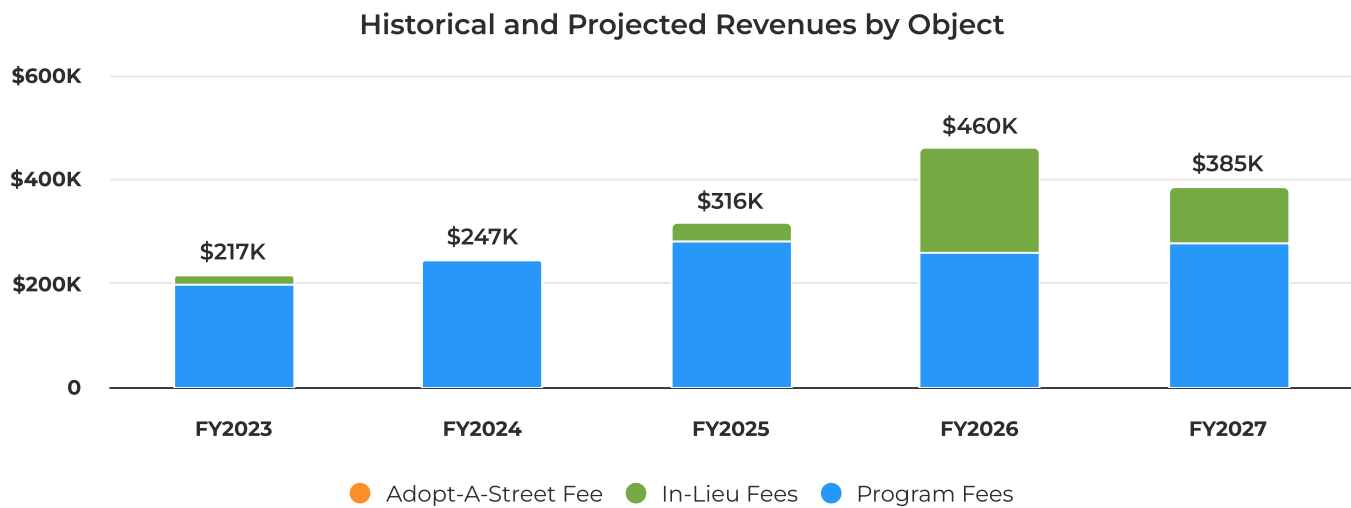
## Revenue Summary

The following charts include actual Charges for Services revenues for FY2023 through FY2025, and projected FY2026 and FY2027 Charges for Services revenues across all funds.



# Revenues by Object

The following charts show FY2023 through FY2025 actual Charges for Services revenues by Object compared with the FY2026 adopted budget and FY2027 proposed budget projected Charges for Services revenues by Object.



## Revenues by Object

| Category                  | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|---------------------------|----------------|----------------|----------------|------------------------|-------------------------|---------------------------------------------------------------|
| <b>Program Fees</b>       | \$196,580      | \$242,181      | \$278,368      | \$260,000              | \$275,000               | 5.8%                                                          |
| General Fund              | \$196,580      | \$242,181      | \$278,368      | \$260,000              | \$275,000               | 5.8%                                                          |
| <b>In-Lieu Fees</b>       | \$19,852       | \$5,000        | \$37,559       | \$200,000              | \$110,000               | -45.0%                                                        |
| Streets Fund              | \$3,659        | -              | -              | \$100,000              | \$10,000                | -90.0%                                                        |
| Public Art Fund           | \$16,193       | \$5,000        | \$37,559       | \$100,000              | \$100,000               | 0.0%                                                          |
| <b>Adopt-A-Street Fee</b> | \$480          | \$120          | \$60           | -                      | -                       | 0.0%                                                          |
| Streets Fund              | \$480          | \$120          | \$60           | -                      | -                       | 0.0%                                                          |



| Category              | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|-----------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| <b>Total Revenues</b> | <b>\$216,912</b>  | <b>\$247,301</b>  | <b>\$315,987</b>  | <b>\$460,000</b>             | <b>\$385,000</b>              | <b>-16.3%</b>                                                                   |

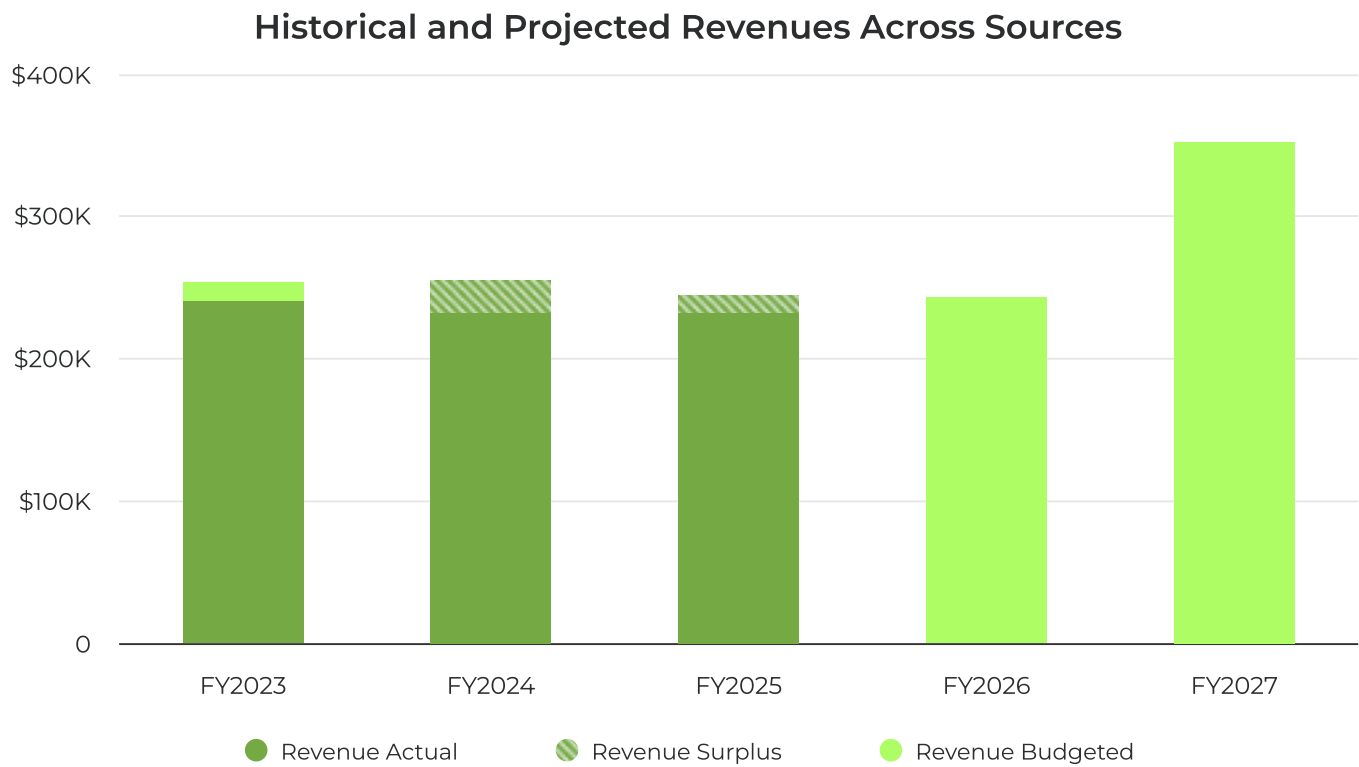
Most of the Town's Charges for Services revenues pertain to recreational programs and activities at the Community Center, which are deposited into the General Fund. The Town also collects fees from new development for public art maintenance for Town-owned art, and those revenues are deposited into a NonMajor Fund, the Public Art Fund. Other Charges for Services revenues are deposited into the Streets Fund.

# Other Revenues - Fines and Forfeitures

The Town's Municipal Court collects various fines and forfeitures each day, which the Town mostly deposits into the General Fund. Additionally, the Municipal Court has established Council-adopted Court Enhancement Fees to support Court programs, which are fully deposited into the Court Enhancement Fund, which is one of the Town's NonMajor Funds.

## Revenue Summary

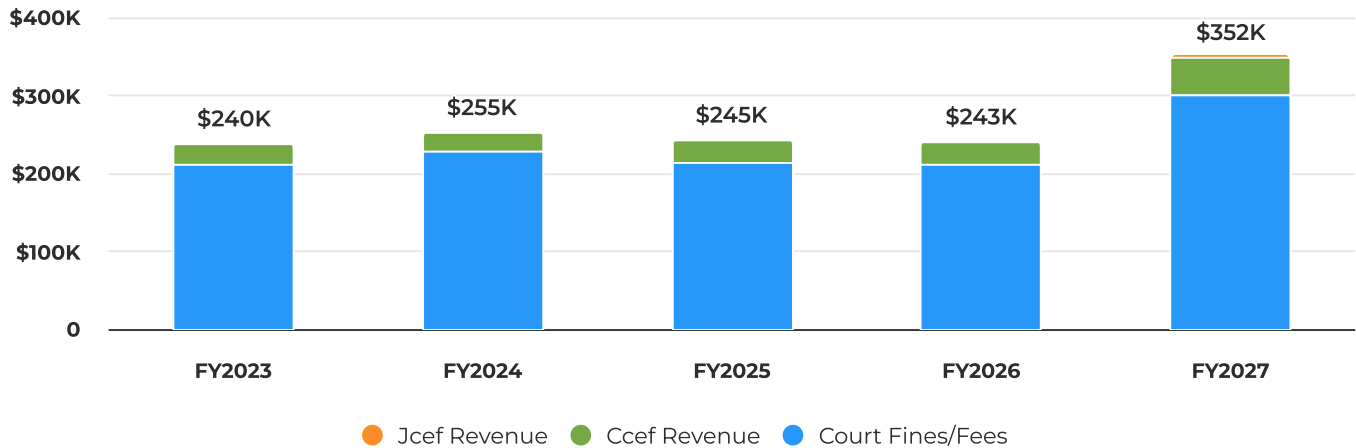
The following charts include actual Fines and Forfeitures revenues for FY2023 through FY2025, and projected FY2026 and FY2027 Fines and Forfeitures revenues across all funds.



## Revenues by Object

The following charts include actual Fines and Forfeitures revenues by Object for FY2023 through FY2025, and projected FY2026 and FY2027 Fines and Forfeitures revenues by Object across all funds.

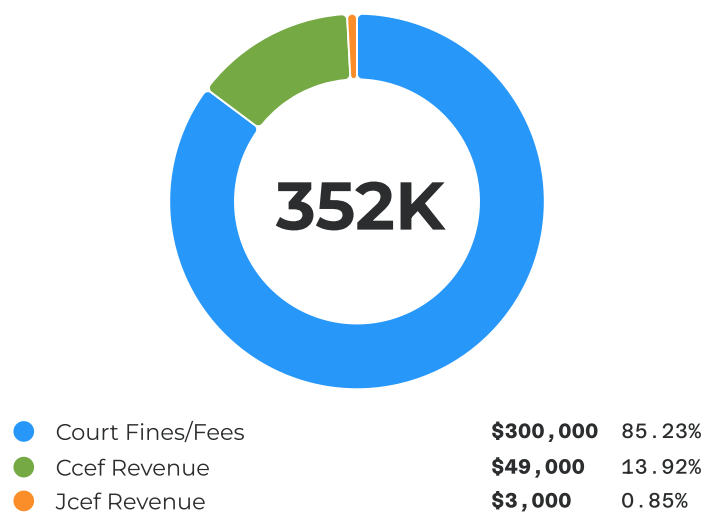
**Historical and Projected Revenues by Object**



In FY2027, the total revenue for Other Revenues - Fines and Forfeitures is budgeted at \$352,000, representing a 44.86% increase from the FY2026 total of \$243,000. The largest category, Court Fines/Fees, is projected to increase by \$90,000 or 42.86%, reaching \$300,000 and comprising 85.23% of the total revenue. This marks a significant rise compared to the previous year's \$210,000 because the Town Council approved a new Municipal Court fee schedule towards the end of FY2025, which is showing substantially higher revenues in FY2026.

Court Enhancement Fund (CCEF) Revenue is the second-largest category, expected to grow by \$19,000 or 63.33% to \$49,000, making up 13.92% of the total. The CCEF fees were also increased in the new Town Council-approved fee schedule, resulting in substantially higher revenues that may only be used to support Municipal Court programs (restricted by Arizona law).

**FY27 Revenues by Object**



## Revenues by Object

| Category                | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|-------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| <b>Court Fines/Fees</b> | \$211,773         | \$227,192         | \$214,389         | \$210,000                    | \$300,000                     | 42.9%                                                                           |
| General Fund            | \$211,773         | \$227,192         | \$214,389         | \$210,000                    | \$300,000                     | 42.9%                                                                           |
| <b>Ccef Revenue</b>     | \$25,460          | \$25,472          | \$28,303          | \$30,000                     | \$49,000                      | 63.3%                                                                           |
| Court Enhancement Fund  | \$25,460          | \$25,472          | \$28,303          | \$30,000                     | \$49,000                      | 63.3%                                                                           |
| <b>Jcef Revenue</b>     | \$3,075           | \$2,625           | \$1,932           | \$3,000                      | \$3,000                       | 0.0%                                                                            |
| Court Enhancement Fund  | \$3,075           | \$2,625           | \$1,932           | \$3,000                      | \$3,000                       | 0.0%                                                                            |
| <b>Total Revenues</b>   | <b>\$240,308</b>  | <b>\$255,289</b>  | <b>\$244,624</b>  | <b>\$243,000</b>             | <b>\$352,000</b>              | <b>44.9%</b>                                                                    |

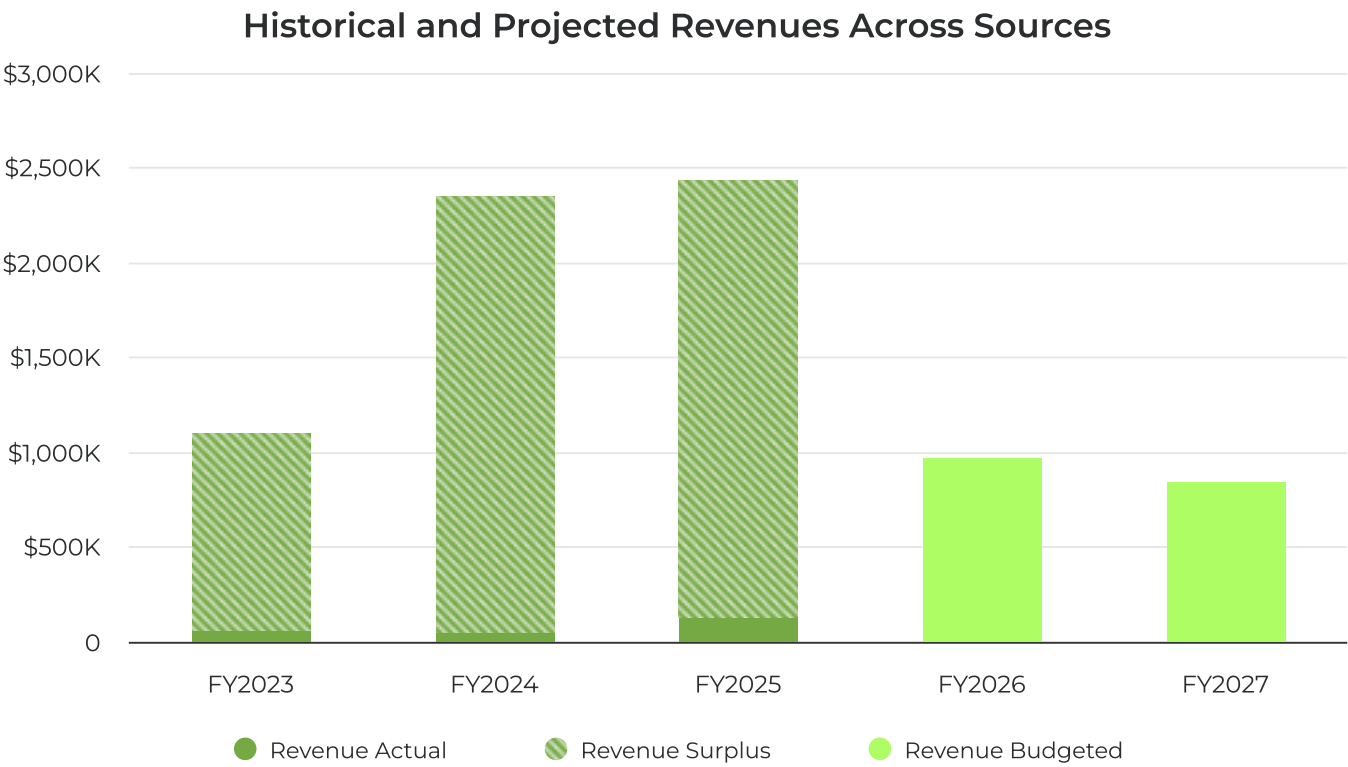


# Investment Earnings

The Town manages a long-term investment portfolio and invests most of its other unspent fund balances in the State Treasurer Local Government Investment Pool (LGIP) 7, which invests in short-term United States Treasury investments. These investment earnings are recorded across funds based on cash on hand within each fund.

## Revenue Summary

The Town has historically used very conservative projections for investment earnings revenue. Beginning in FY2026, Town projections are conservatively based on a 2% expected return on previous year-end fund balances. The following charts include actual Investment Earnings revenue for FY2023 through FY2025, and projected FY2026 and FY2027 Investment Earnings revenue across all funds.



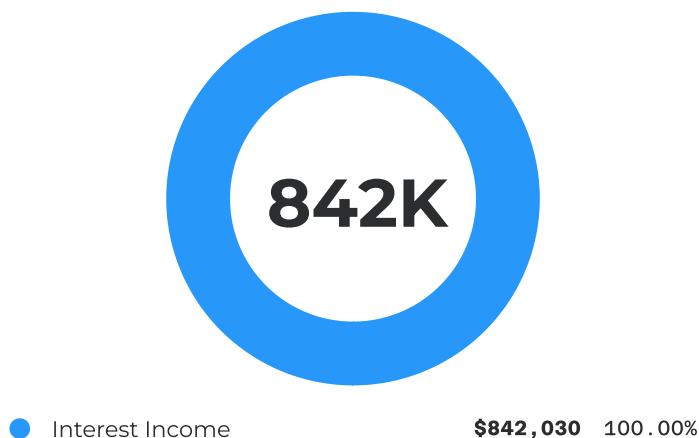
## Revenues by Object

The following charts include actual Investment Earnings revenue by Object for FY2023 through FY2025, and projected FY2026 and FY2027 Investment Earnings revenue by Object across all funds.

### Historical and Projected Revenues by Object



### FY27 Revenues by Object



## Revenues by Source

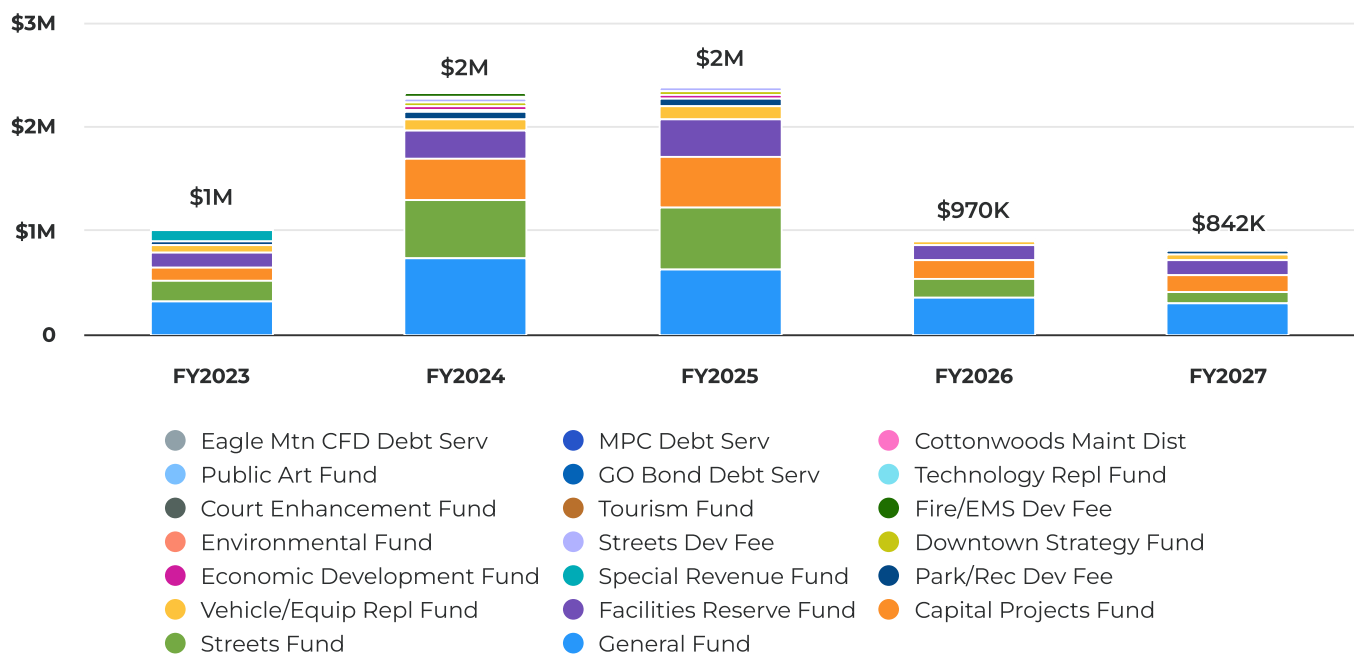
| Category                  | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|---------------------------|----------------|----------------|----------------|------------------------|-------------------------|---------------------------------------------------------------|
| <b>Interest Income</b>    | \$1,100,314    | \$2,345,425    | \$2,431,871    | \$970,018              | \$842,030               | -13.2%                                                        |
| General Fund              | \$315,008      | \$728,807      | \$616,693      | \$348,507              | \$294,941               | -15.4%                                                        |
| Streets Fund              | \$197,804      | \$558,547      | \$595,071      | \$191,193              | \$105,205               | -45.0%                                                        |
| Downtown Strategy Fund    | \$15,480       | \$33,698       | \$33,743       | \$13,830               | \$14,168                | 2.4%                                                          |
| Economic Development Fund | \$16,188       | \$38,131       | \$32,749       | \$10,766               | \$13,350                | 24.0%                                                         |
| Tourism Fund              | \$8,637        | \$6,623        | \$12,916       | \$3,000                | \$3,126                 | 4.2%                                                          |
| Special Revenue Fund      | \$95,043       | \$15,303       | \$5,180        | -                      | -                       | 0.0%                                                          |
| Public Art Fund           | \$2,506        | \$2,904        | \$2,072        | \$820                  | \$1,289                 | 57.2%                                                         |

| Category                | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|-------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Court Enhancement Fund  | \$162              | \$159              | \$12,429           | \$8,789                      | \$8,641                       | -1.7%                                                                           |
| Environmental Fund      | \$19,386           | \$30,493           | \$9,373            | -                            | -                             | 0.0%                                                                            |
| GO Bond Debt Serv       | \$5,543            | \$8,509            | \$1,936            | \$500                        | \$566                         | 13.2%                                                                           |
| Eagle Mtn CFD Debt Serv | \$710              | \$1,062            | \$190              | -                            | -                             | 0.0%                                                                            |
| MPC Debt Serv           | \$402              | \$628              | \$533              | \$200                        | \$251                         | 25.5%                                                                           |
| Cottonwoods Maint Dist  | \$555              | \$914              | \$850              | \$400                        | \$428                         | 7.0%                                                                            |
| Capital Projects Fund   | \$132,253          | \$407,771          | \$498,270          | \$170,000                    | \$175,666                     | 3.3%                                                                            |
| Facilities Reserve Fund | \$136,114          | \$264,030          | \$360,779          | \$140,000                    | \$144,302                     | 3.1%                                                                            |
| Fire/EMS Dev Fee        | \$14,650           | \$22,018           | \$9,890            | \$4,102                      | \$4,173                       | 1.7%                                                                            |
| Streets Dev Fee         | \$16,161           | \$32,863           | \$38,467           | \$15,227                     | -                             | -                                                                               |
| Park/Rec Dev Fee        | \$48,188           | \$66,809           | \$67,096           | \$13,632                     | \$26,872                      | 97.1%                                                                           |
| Technology Repl Fund    | \$5,367            | \$8,653            | \$9,512            | -                            | -                             | 0.0%                                                                            |
| Vehicle/Equip Repl Fund | \$70,157           | \$117,504          | \$124,121          | \$49,052                     | \$49,052                      | 0.0%                                                                            |
| <b>Total Revenues</b>   | <b>\$1,100,314</b> | <b>\$2,345,425</b> | <b>\$2,431,871</b> | <b>\$970,018</b>             | <b>\$842,030</b>              | <b>-13.2%</b>                                                                   |

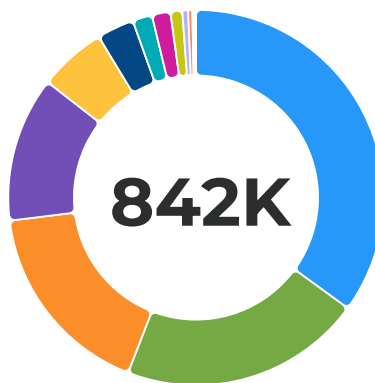
## Revenues by Fund

The following charts include actual Investment Earnings revenue by Fund for FY2023 through FY2025, and projected FY2026 and FY2027 Investment Earnings revenue by Fund.

Historical and Projected Revenues by Fund



## FY27 Revenues by Fund



|                           |           |        |
|---------------------------|-----------|--------|
| General Fund              | \$294,941 | 35.03% |
| Capital Projects Fund     | \$175,666 | 20.86% |
| Facilities Reserve Fund   | \$144,302 | 17.14% |
| Streets Fund              | \$105,205 | 12.49% |
| Vehicle/Equip Repl Fund   | \$49,052  | 5.83%  |
| Park/Rec Dev Fee          | \$26,872  | 3.19%  |
| Downtown Strategy Fund    | \$14,168  | 1.68%  |
| Economic Development Fund | \$13,350  | 1.59%  |
| Court Enhancement Fund    | \$8,641   | 1.03%  |
| Fire/EMS Dev Fee          | \$4,173   | 0.50%  |
| Tourism Fund              | \$3,126   | 0.37%  |
| Public Art Fund           | \$1,289   | 0.15%  |
| GO Bond Debt Serv         | \$566     | 0.07%  |
| Cottonwoods Maint Dist    | \$428     | 0.05%  |
| MPC Debt Serv             | \$251     | 0.03%  |

## Revenues by Fund

| Category                  | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|---------------------------|----------------|----------------|----------------|------------------------|-------------------------|---------------------------------------------------------------|
| General Fund              | \$315,008      | \$728,807      | \$616,693      | \$348,507              | \$294,941               | -15.4%                                                        |
| Streets Fund              | \$197,804      | \$558,547      | \$595,071      | \$191,193              | \$105,205               | -45.0%                                                        |
| Downtown Strategy Fund    | \$15,480       | \$33,698       | \$33,743       | \$13,830               | \$14,168                | 2.4%                                                          |
| Economic Development Fund | \$16,188       | \$38,131       | \$32,749       | \$10,766               | \$13,350                | 24.0%                                                         |
| Tourism Fund              | \$8,637        | \$6,623        | \$12,916       | \$3,000                | \$3,126                 | 4.2%                                                          |
| Special Revenue Fund      | \$95,043       | \$15,303       | \$5,180        | -                      | -                       | 0.0%                                                          |
| Public Art Fund           | \$2,506        | \$2,904        | \$2,072        | \$820                  | \$1,289                 | 57.2%                                                         |
| Court Enhancement Fund    | \$162          | \$159          | \$12,429       | \$8,789                | \$8,641                 | -1.7%                                                         |
| Environmental Fund        | \$19,386       | \$30,493       | \$9,373        | -                      | -                       | 0.0%                                                          |
| GO Bond Debt Serv         | \$5,543        | \$8,509        | \$1,936        | \$500                  | \$566                   | 13.2%                                                         |
| Eagle Mtn CFD Debt Serv   | \$710          | \$1,062        | \$190          | -                      | -                       | 0.0%                                                          |
| MPC Debt Serv             | \$402          | \$628          | \$533          | \$200                  | \$251                   | 25.5%                                                         |
| Cottonwoods Maint Dist    | \$555          | \$914          | \$850          | \$400                  | \$428                   | 7.0%                                                          |
| Capital Projects Fund     | \$132,253      | \$407,771      | \$498,270      | \$170,000              | \$175,666               | 3.3%                                                          |
| Facilities Reserve Fund   | \$136,114      | \$264,030      | \$360,779      | \$140,000              | \$144,302               | 3.1%                                                          |



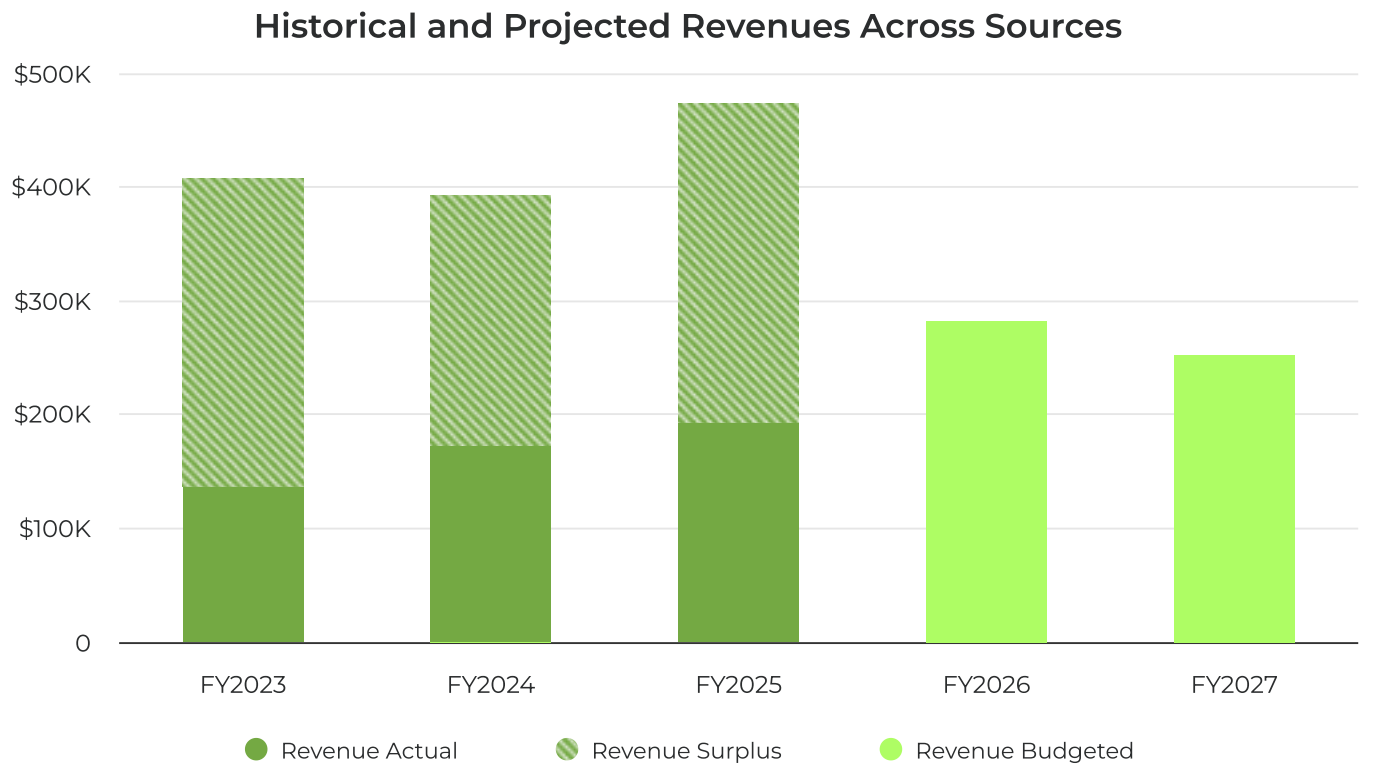
| Category                | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|-------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Fire/EMS Dev Fee        | \$14,650           | \$22,018           | \$9,890            | \$4,102                      | \$4,173                       | 1.7%                                                                            |
| Streets Dev Fee         | \$16,161           | \$32,863           | \$38,467           | \$15,227                     | -                             | -                                                                               |
| Park/Rec Dev Fee        | \$48,188           | \$66,809           | \$67,096           | \$13,632                     | \$26,872                      | 97.1%                                                                           |
| Technology Repl Fund    | \$5,367            | \$8,653            | \$9,512            | -                            | -                             | 0.0%                                                                            |
| Vehicle/Equip Repl Fund | \$70,157           | \$117,504          | \$124,121          | \$49,052                     | \$49,052                      | 0.0%                                                                            |
| <b>Total Revenues</b>   | <b>\$1,100,314</b> | <b>\$2,345,425</b> | <b>\$2,431,871</b> | <b>\$970,018</b>             | <b>\$842,030</b>              | <b>-13.2%</b>                                                                   |

# Other Revenues - Miscellaneous

This section summarizes all other miscellaneous revenues collected by the Town by fund.

## Revenue Summary

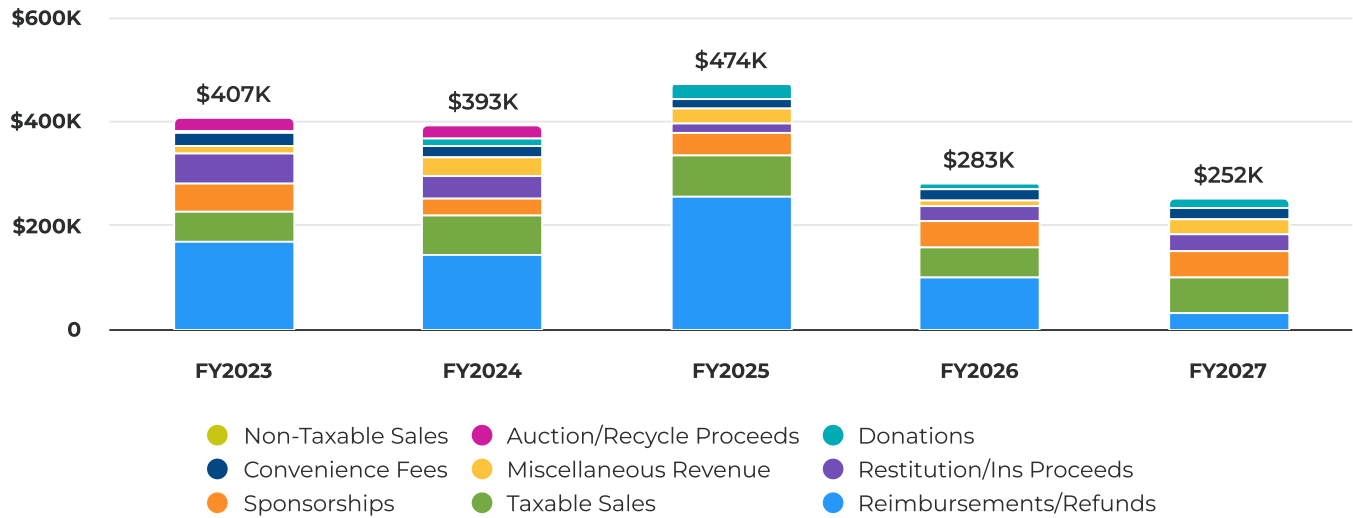
The following charts include actual Other Miscellaneous revenues for FY2023 through FY2025, and projected FY2026 and FY2027 Other Miscellaneous revenues across all funds.



## Revenues by Object

The following charts include actual Other Miscellaneous revenues by Object for FY2023 through FY2025, and projected FY2026 and FY2027 Other Miscellaneous revenues by Object across all funds.

### Historical and Projected Revenues by Object



### FY27 Revenues by Object



## Revenues by Object

| Category            | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget |
|---------------------|----------------|----------------|----------------|------------------------|-------------------------|
| <b>Sponsorships</b> | \$55,624       | \$31,200       | \$45,050       | \$50,000               | \$50,000                |
| General Fund        | \$55,624       | \$31,200       | \$45,050       | \$50,000               | \$50,000                |
| <b>Donations</b>    | \$6,327        | \$17,857       | \$31,142       | \$10,000               | \$15,660                |

| Category                        | FY 2023 Actual   | FY 2024 Actual   | FY 2025 Actual   | FY 2026 Adopted Budget | FY 2027 Proposed Budget |
|---------------------------------|------------------|------------------|------------------|------------------------|-------------------------|
| General Fund                    | \$2,327          | \$5,857          | \$5,992          | \$10,000               | \$10,000                |
| Special Revenue Fund            | -                | -                | \$8,150          | -                      | \$5,660                 |
| Public Art Fund                 | -                | -                | \$17,000         | -                      | -                       |
| Capital Projects Fund           | -                | \$12,000         | -                | -                      | -                       |
| Facilities Reserve Fund         | \$4,000          | -                | -                | -                      | -                       |
| <b>Reimbursements/Refunds</b>   | <b>\$168,756</b> | <b>\$143,902</b> | <b>\$253,708</b> | <b>\$100,000</b>       | <b>\$30,000</b>         |
| General Fund                    | \$167,718        | \$143,902        | \$179,202        | \$100,000              | \$30,000                |
| Public Art Fund                 | \$1,000          | -                | -                | -                      | -                       |
| GO Bond Debt Serv               | \$38             | -                | \$125            | -                      | -                       |
| Capital Projects Fund           | -                | -                | \$74,381         | -                      | -                       |
| <b>Auction/Recycle Proceeds</b> | <b>\$22,688</b>  | <b>\$23,161</b>  | <b>\$978</b>     | <b>\$2,000</b>         | <b>\$2,000</b>          |
| General Fund                    | \$2,563          | \$955            | \$734            | \$1,000                | \$1,000                 |
| Streets Fund                    | \$755            | \$1,481          | \$244            | \$1,000                | \$1,000                 |
| Technology Repl Fund            | \$5              | -                | -                | -                      | -                       |
| Vehicle/Equip Repl Fund         | \$19,366         | \$20,725         | -                | -                      | -                       |
| <b>Restitution/Ins Proceeds</b> | <b>\$55,034</b>  | <b>\$44,978</b>  | <b>\$16,587</b>  | <b>\$31,000</b>        | <b>\$31,000</b>         |
| General Fund                    | \$1,270          | -                | \$1,590          | \$1,000                | \$1,000                 |
| Streets Fund                    | \$31,847         | \$44,978         | \$14,997         | \$30,000               | \$30,000                |
| Vehicle/Equip Repl Fund         | \$21,917         | -                | -                | -                      | -                       |
| <b>Miscellaneous Revenue</b>    | <b>\$17,088</b>  | <b>\$35,123</b>  | <b>\$28,060</b>  | <b>\$10,000</b>        | <b>\$30,000</b>         |
| General Fund                    | \$12,588         | \$35,123         | \$28,060         | \$10,000               | \$30,000                |
| Downtown Strategy Fund          | \$4,500          | -                | -                | -                      | -                       |
| <b>Taxable Sales</b>            | <b>\$57,399</b>  | <b>\$75,154</b>  | <b>\$79,684</b>  | <b>\$57,000</b>        | <b>\$70,000</b>         |
| General Fund                    | \$54,528         | \$72,391         | \$77,197         | \$57,000               | \$70,000                |
| Economic Development Fund       | \$2,856          | \$1,654          | \$1,411          | -                      | -                       |
| Tourism Fund                    | \$14             | \$1,108          | \$1,076          | -                      | -                       |
| <b>Convenience Fees</b>         | <b>\$22,847</b>  | <b>\$20,449</b>  | <b>\$18,817</b>  | <b>\$23,000</b>        | <b>\$23,000</b>         |
| General Fund                    | \$22,847         | \$20,449         | \$18,817         | \$23,000               | \$23,000                |
| <b>Non-Taxable Sales</b>        | <b>\$1,202</b>   | <b>\$880</b>     | <b>-</b>         | <b>-</b>               | <b>-</b>                |
| Economic Development Fund       | \$1,202          | \$880            | -                | -                      | -                       |
| <b>Total Revenues</b>           | <b>\$406,964</b> | <b>\$392,703</b> | <b>\$474,026</b> | <b>\$283,000</b>       | <b>\$251,660</b>        |

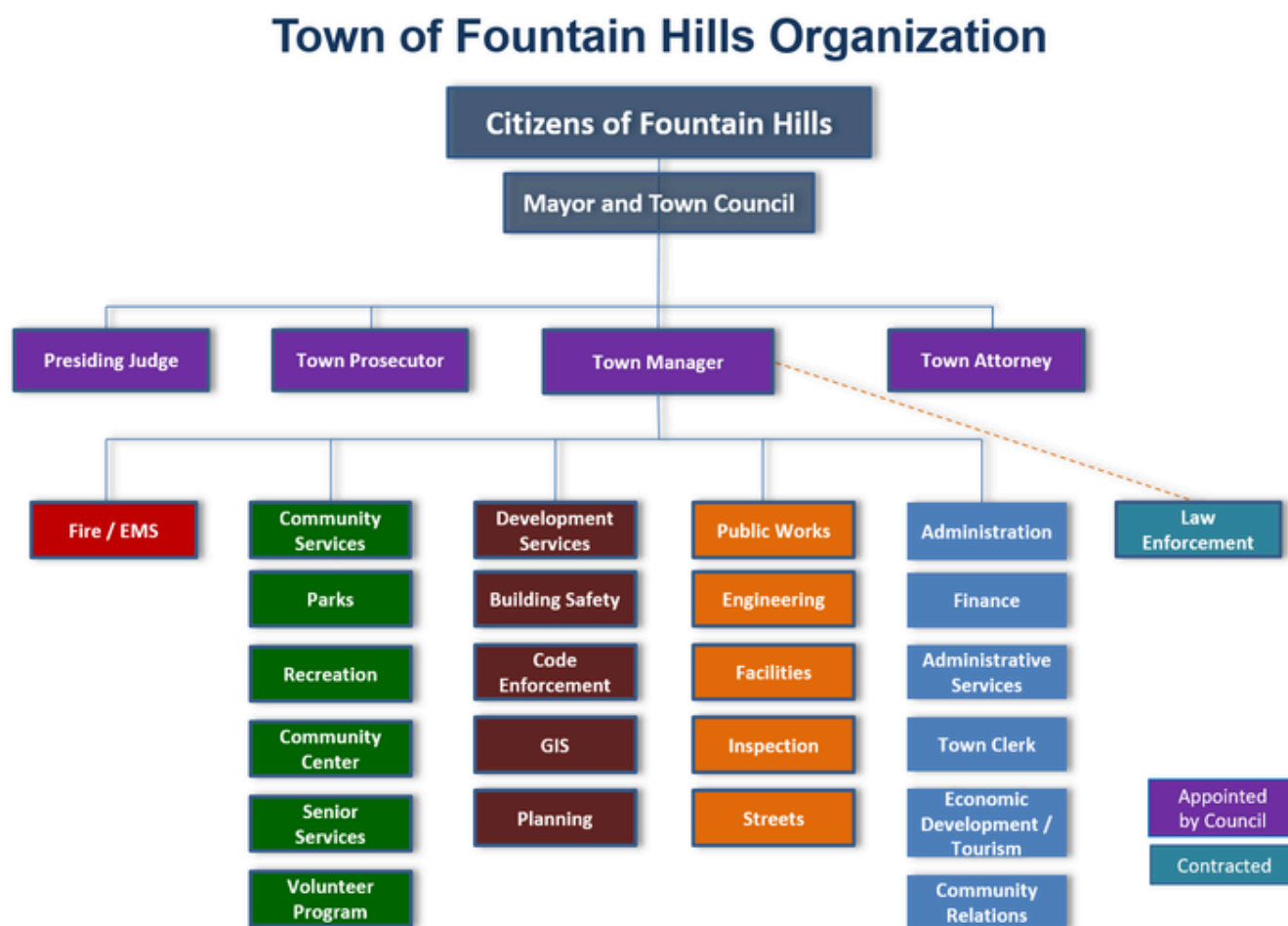


# Departments Summary

The Town budget includes funding for six departments, the Mayor & Council, the Municipal Court, and various divisions. Most operational expenditures for these Departments/Divisions are paid for by the General Fund, but some are paid out of other funds. See the organizational structure and department & fund relationship information below.

## Organizational Structure

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.



## Department & Fund Relationship

Most Town Department and Division expenditures are budgeted and paid for by the General Fund. For example, the Fire Department and MCSO contracts are paid by the General Fund for Public Safety of our residents. Further, Mayor & Council, Development Services, Administration (other than the Economic Development Division), Municipal Court and most of the Town Attorney's costs are paid for by the General Fund. However, there are a few Departments/Divisions that operate out of other funds, as noted below:

- Public Works Department:
  - General Fund
  - Streets Fund
  - Capital Projects Fund (CIP projects)
- Community Services Department:
  - General Fund (most cultural and recreational expenditures)
  - Public Art Fund (to maintain the Town's art)
  - Capital Projects Fund (CIP projects)
- Economic Development Division (within Administration Department)
  - Economic Development Fund (most Econ Dev operations)
  - Downtown Strategy Fund (for Downtown District purposes)
  - Tourism Fund (for Tourism purposes)

# Mayor and Council

Mayor Gerry Friedel and the 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 public trust through open and responsive government; and maintaining the stewardship and preservation of its financial and natural resources.

## Mayor and Council

Bottom Row (Left to Right):

- Councilmember Brenda J. Kalivianakis
- Mayor Gerry M. Friedel
- Councilmember Hannah Larrabee



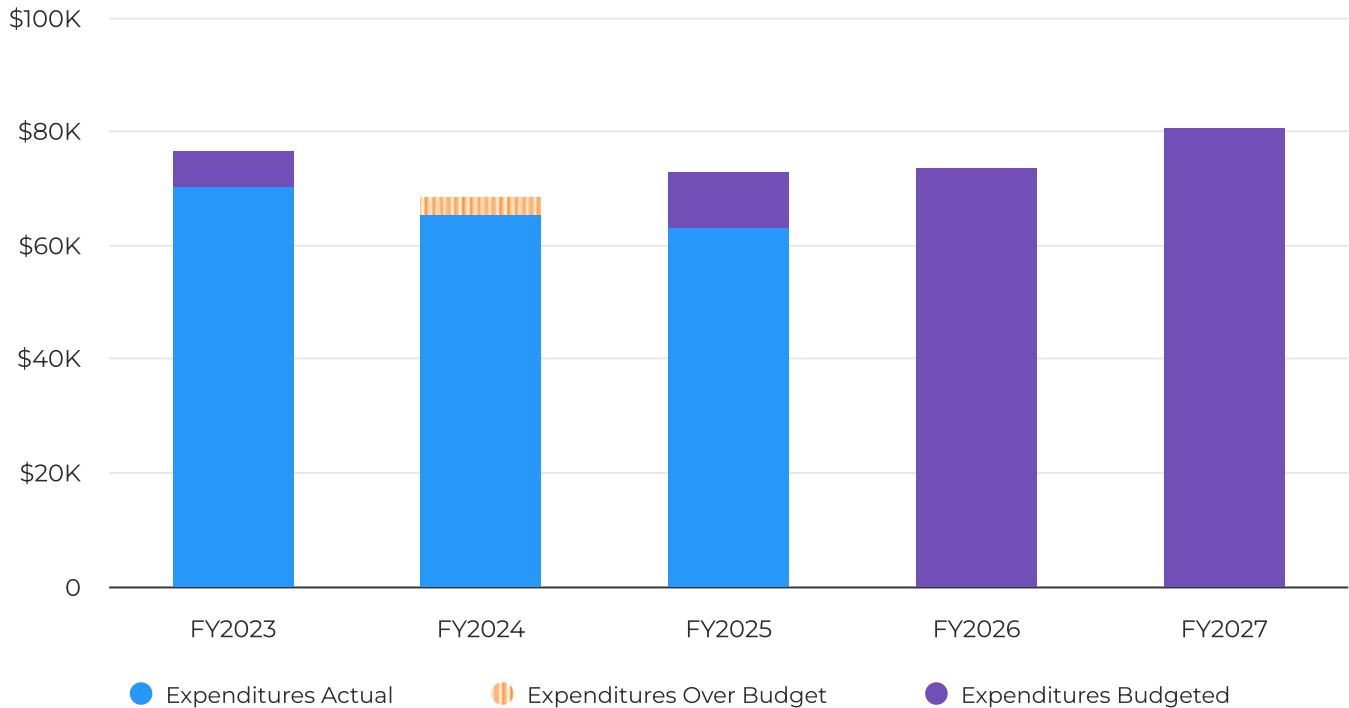
Top Row (Left to Right):

- Councilmember Allen Skillicorn
- Councilmember Peggy McMahon
- Vice Mayor Gayle Earle
- Councilmember Rick Watts

## Expenditure Summary

The following charts include actual departmental expenditures for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures for this Department.

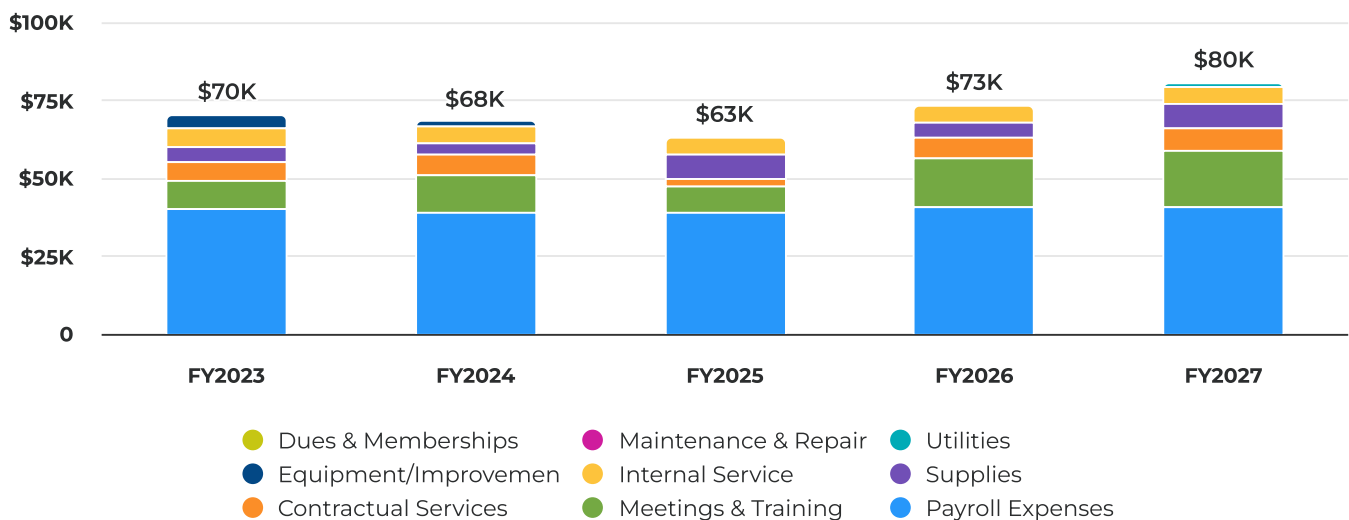
### Historical and Budgeted Expenditures Across Department



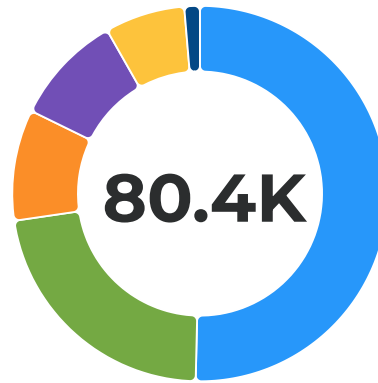
## Expenditures by Object

The following charts include actual departmental expenditures by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures by Object for this Department.

### Historical and Budgeted Expenditures by Object



## FY27 Expenditures by Object



|                      |                 |        |
|----------------------|-----------------|--------|
| Payroll Expenses     | <b>\$40,514</b> | 50.36% |
| Meetings & Training  | <b>\$17,950</b> | 22.31% |
| Supplies             | <b>\$7,700</b>  | 9.57%  |
| Contractual Services | <b>\$7,660</b>  | 9.52%  |
| Internal Service     | <b>\$5,538</b>  | 6.88%  |
| Utilities            | <b>\$1,080</b>  | 1.34%  |

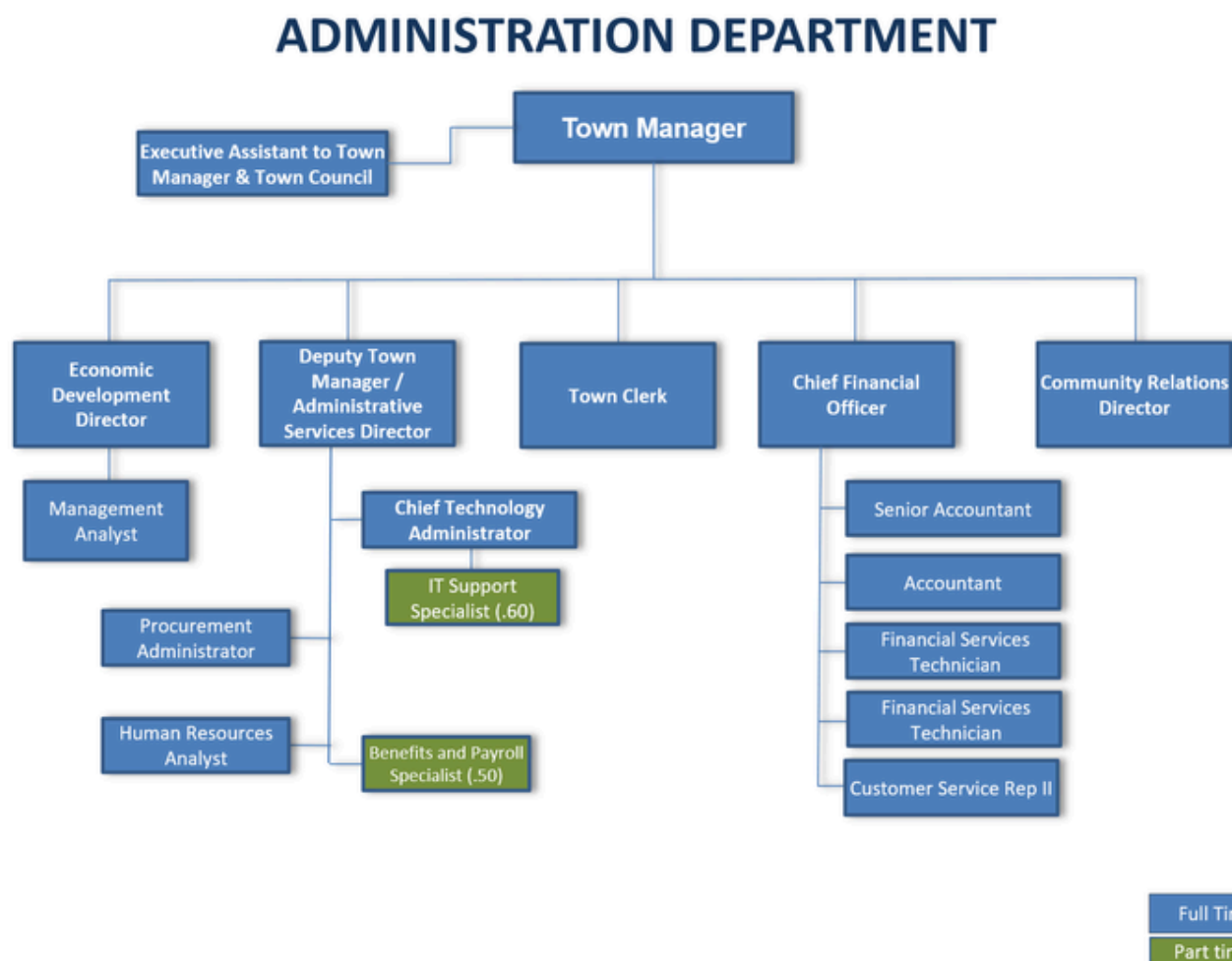
## Expenditures by Object

| Category                  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|---------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Payroll Expenses          | \$40,348          | \$39,050          | \$38,940          | \$40,572                     | \$40,514                      | -0.1%                                                                           |
| Dues & Memberships        | \$112             | -                 | -                 | -                            | -                             | 0.0%                                                                            |
| Meetings & Training       | \$8,832           | \$12,052          | \$8,271           | \$15,575                     | \$17,950                      | 15.2%                                                                           |
| Maintenance & Repair      | \$135             | \$78              | -                 | -                            | -                             | 0.0%                                                                            |
| Utilities                 | -                 | -                 | -                 | -                            | \$1,080                       | -                                                                               |
| Contractual Services      | \$5,779           | \$6,311           | \$2,573           | \$7,070                      | \$7,660                       | 8.3%                                                                            |
| Supplies                  | \$4,763           | \$3,580           | \$7,517           | \$4,700                      | \$7,700                       | 63.8%                                                                           |
| Equipment/Improvement     | \$4,365           | \$1,580           | \$153             | -                            | -                             | 0.0%                                                                            |
| Internal Service          | \$5,947           | \$5,564           | \$5,623           | \$5,538                      | \$5,538                       | 0.0%                                                                            |
| <b>Total Expenditures</b> | <b>\$70,280</b>   | <b>\$68,215</b>   | <b>\$63,077</b>   | <b>\$73,455</b>              | <b>\$80,442</b>               | <b>9.5%</b>                                                                     |

# Administration

The Administration Department is dedicated to serving the residents 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.

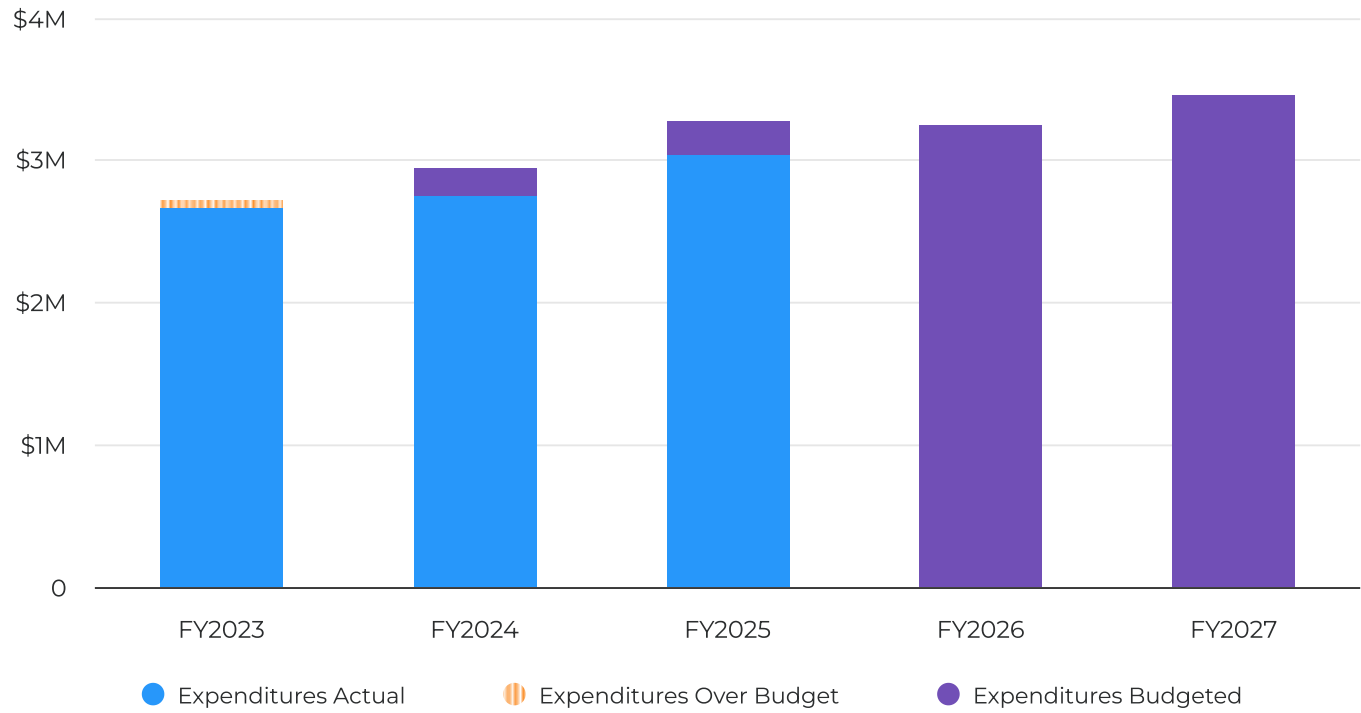
## ORG Chart for Administration Department



# Expenditure Summary

The following charts include actual departmental expenditures for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures for this Department from the General Fund. The Economic Development Division is budgeted in the Economic Development Funds, presented on a separate Division page later in this book.

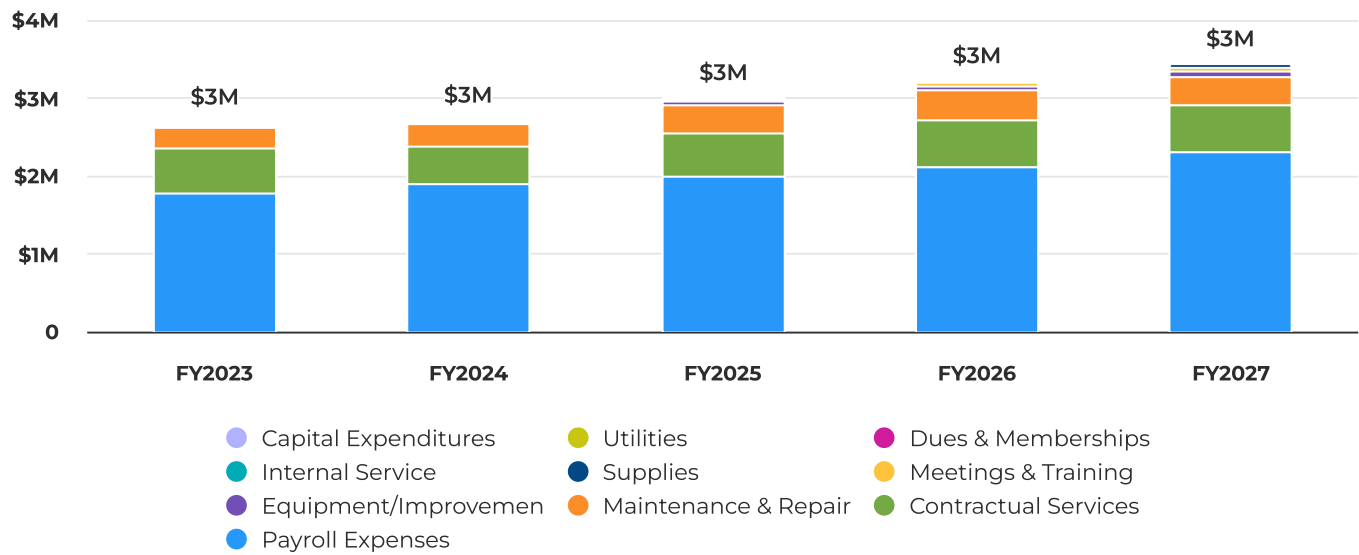
Historical and Budgeted Expenditures Across Department



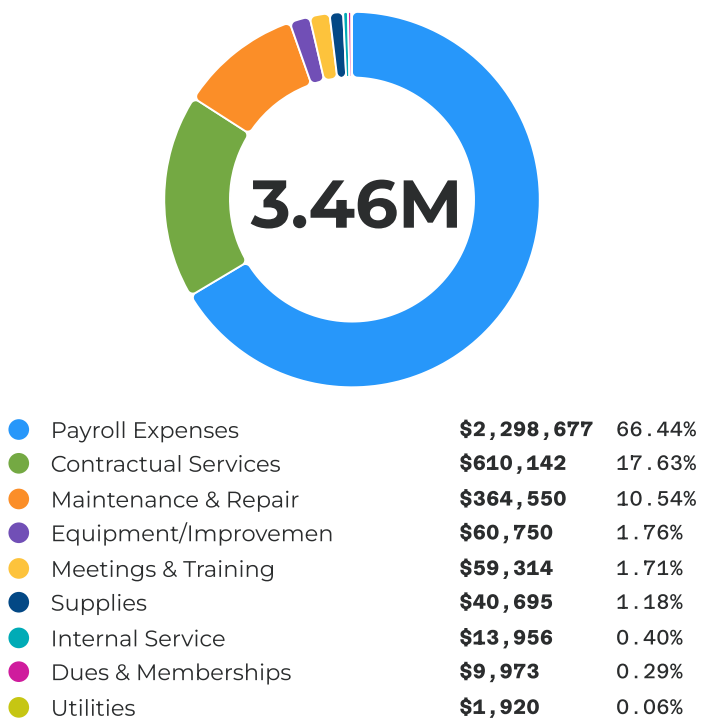
# Expenditures by Object

The following charts include actual departmental expenditures by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures by Object for this Department from the General Fund. The Economic Development Division is budgeted in the Economic Development Funds.

Historical and Budgeted Expenditures by Object



FY27 Expenditures by Object





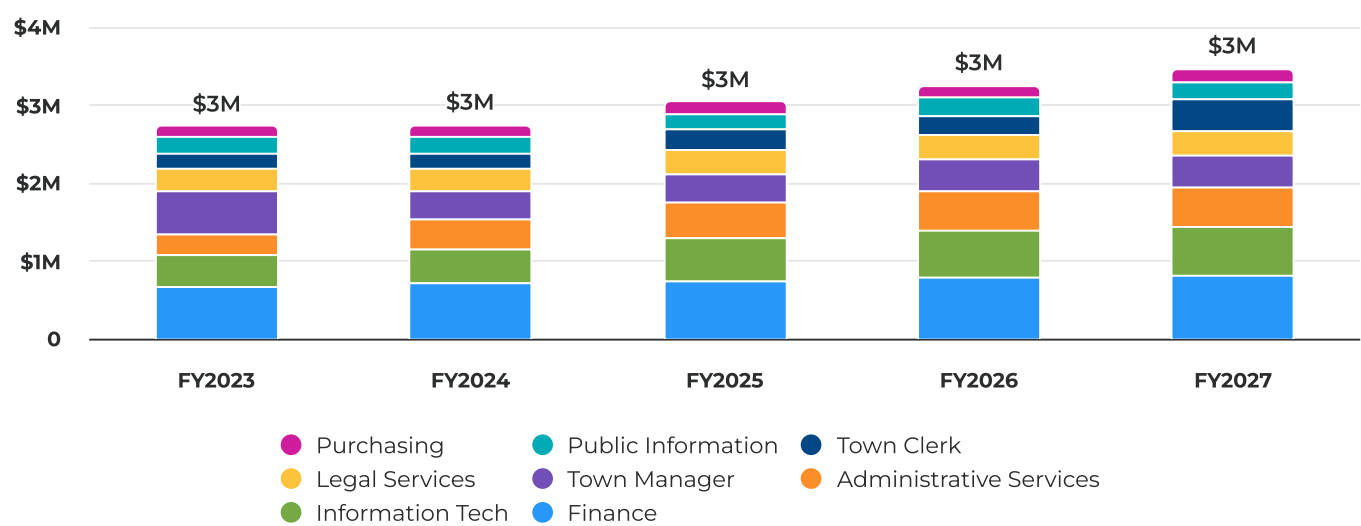
Expenditures by Object

| Category                  | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|---------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Payroll Expenses          | \$1,763,230        | \$1,899,657        | \$1,999,913        | \$2,111,420                  | \$2,298,677                   | 8.9%                                                                            |
| Dues & Memberships        | \$22,189           | \$5,904            | \$6,863            | \$10,173                     | \$9,973                       | -2.0%                                                                           |
| Meetings & Training       | \$18,162           | \$20,632           | \$26,740           | \$49,128                     | \$59,314                      | 20.7%                                                                           |
| Maintenance & Repair      | \$285,190          | \$282,166          | \$347,466          | \$379,192                    | \$364,550                     | -3.9%                                                                           |
| Utilities                 | \$14,875           | \$17,638           | \$983              | \$2,540                      | \$1,920                       | -24.4%                                                                          |
| Contractual Services      | \$576,145          | \$474,962          | \$549,745          | \$597,895                    | \$610,142                     | 2.0%                                                                            |
| Supplies                  | \$12,208           | \$14,874           | \$19,376           | \$29,465                     | \$40,695                      | 38.1%                                                                           |
| Equipment/Improvement     | \$16,108           | \$11,724           | \$60,460           | \$58,300                     | \$60,750                      | 4.2%                                                                            |
| Internal Service          | \$15,426           | \$13,280           | \$13,616           | \$14,505                     | \$13,956                      | -3.8%                                                                           |
| Capital Expenditures      | -                  | -                  | \$13,023           | -                            | -                             | 0.0%                                                                            |
| <b>Total Expenditures</b> | <b>\$2,723,534</b> | <b>\$2,740,837</b> | <b>\$3,038,185</b> | <b>\$3,252,618</b>           | <b>\$3,459,977</b>            | <b>6.4%</b>                                                                     |

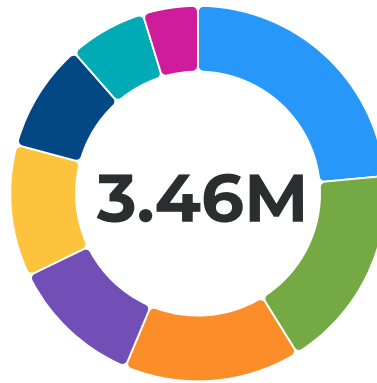
Expenditures by Division

The following charts include actual expenditures by each division within the Administration Department for FY2023 through FY2025, and budgeted FY2026 and FY2027 divisional expenditures for this Department from the General Fund. The Economic Development Division is budgeted in the Economic Development Funds. Each of the 9 divisions within the Administration Department has its own budget book section on the following pages.

Historical and Budgeted Expenditures by Division



## FY27 Expenditures by Division



|                         |                  |        |
|-------------------------|------------------|--------|
| Finance                 | <b>\$813,359</b> | 23.51% |
| Information Tech        | <b>\$610,433</b> | 17.64% |
| Administrative Services | <b>\$525,075</b> | 15.18% |
| Town Clerk              | <b>\$397,504</b> | 11.49% |
| Town Manager            | <b>\$393,094</b> | 11.36% |
| Legal Services          | <b>\$323,868</b> | 9.36%  |
| Public Information      | <b>\$232,323</b> | 6.71%  |
| Purchasing              | <b>\$164,321</b> | 4.75%  |

## Expenditures by Division

| Category                  | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|---------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Town Manager              | \$538,117          | \$351,831          | \$359,522          | \$396,325                    | \$393,094                     | -0.8%                                                                           |
| Information Tech          | \$413,499          | \$452,702          | \$549,882          | \$597,852                    | \$610,433                     | 2.1%                                                                            |
| Town Clerk                | \$187,188          | \$188,328          | \$254,266          | \$259,321                    | \$397,504                     | 53.3%                                                                           |
| Administrative Services   | \$263,609          | \$386,830          | \$461,787          | \$503,653                    | \$525,075                     | 4.3%                                                                            |
| Finance                   | \$667,825          | \$698,968          | \$744,624          | \$792,743                    | \$813,359                     | 2.6%                                                                            |
| Public Information        | \$229,253          | \$221,524          | \$203,363          | \$231,972                    | \$232,323                     | 0.2%                                                                            |
| Legal Services            | \$295,058          | \$300,853          | \$315,835          | \$314,836                    | \$323,868                     | 2.9%                                                                            |
| Purchasing                | \$128,985          | \$139,802          | \$148,907          | \$155,916                    | \$164,321                     | 5.4%                                                                            |
| <b>Total Expenditures</b> | <b>\$2,723,534</b> | <b>\$2,740,837</b> | <b>\$3,038,185</b> | <b>\$3,252,618</b>           | <b>\$3,459,977</b>            | <b>6.4%</b>                                                                     |

# Town Manager

The Town Manager, Rachael Goodwin, 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. She 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, she also administers fee-for-service contracts and communicates with the public.

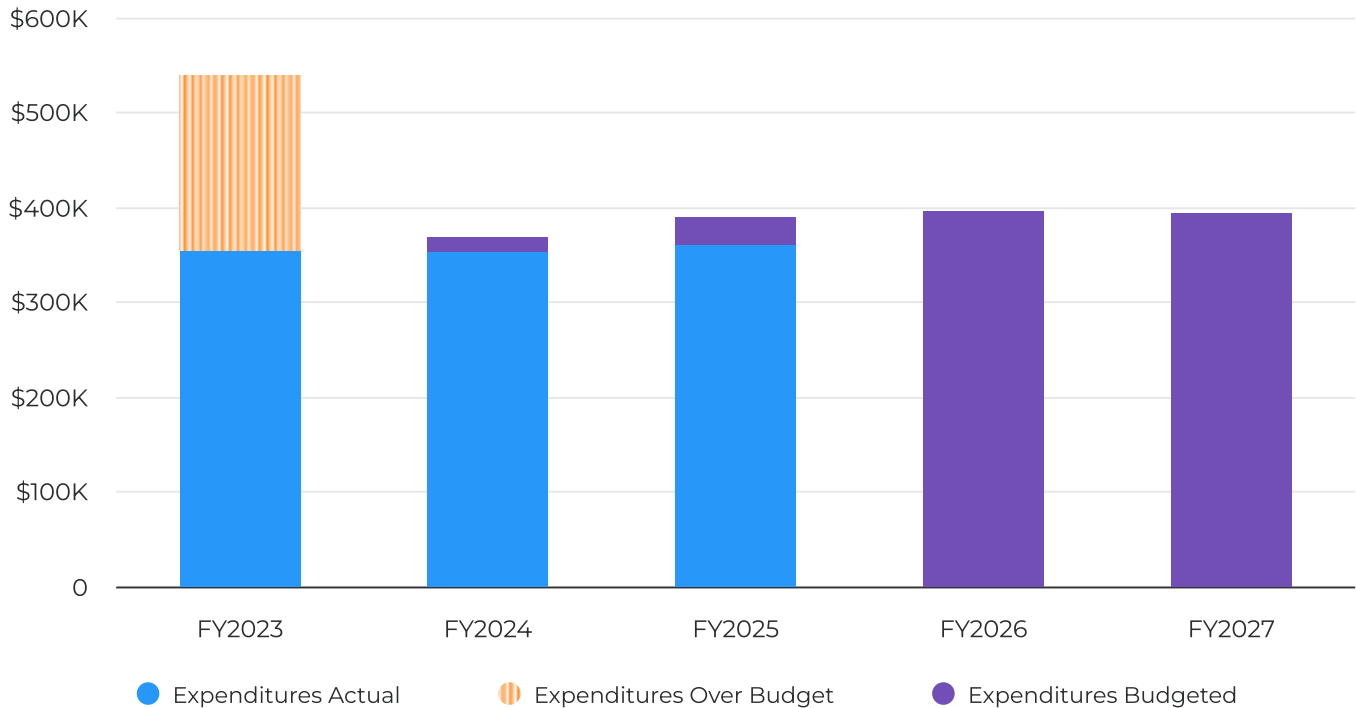


**Rachael Goodwin**  
Town Manager

## Expenditure Summary

The following charts include actual division expenditures within the Administration Department for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures.

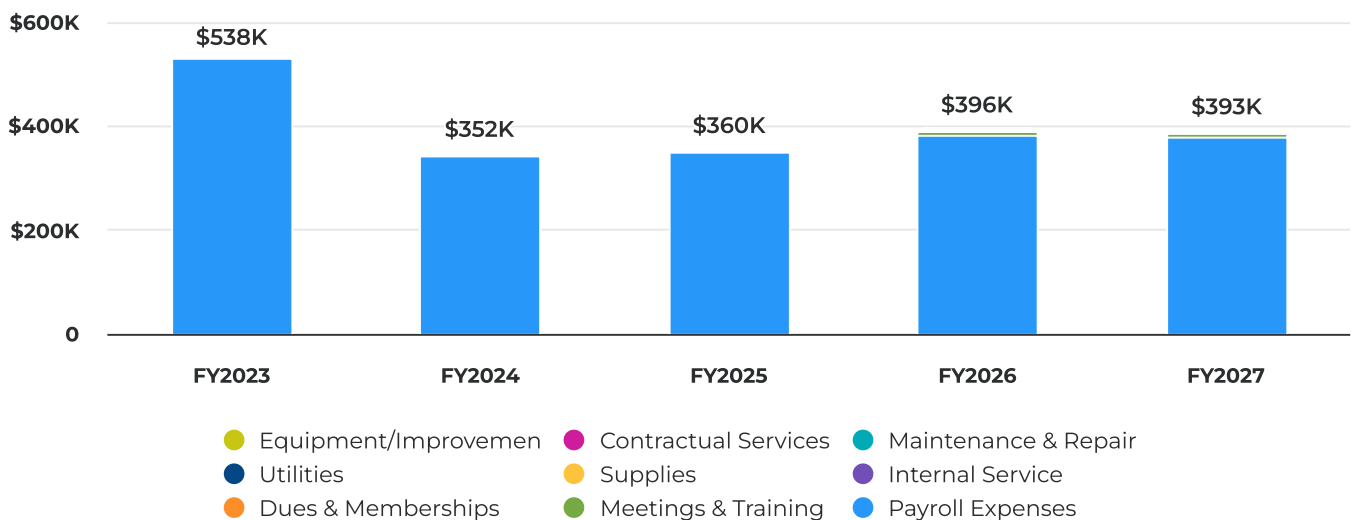
### Historical and Budgeted Expenditures Across Division



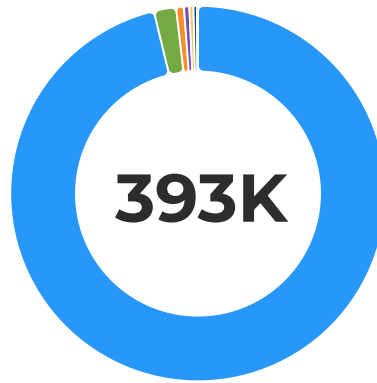
## Expenditures by Object

The following charts include actual division expenditures within the Administration Department by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures by Object.

### Historical and Budgeted Expenditures by Object



## FY27 Expenditures by Object



|                      |                  |        |
|----------------------|------------------|--------|
| Payroll Expenses     | <b>\$378,231</b> | 96.22% |
| Meetings & Training  | <b>\$7,500</b>   | 1.91%  |
| Dues & Memberships   | <b>\$2,630</b>   | 0.67%  |
| Internal Service     | <b>\$1,813</b>   | 0.46%  |
| Utilities            | <b>\$1,380</b>   | 0.35%  |
| Supplies             | <b>\$1,260</b>   | 0.32%  |
| Maintenance & Repair | <b>\$200</b>     | 0.05%  |
| Contractual Services | <b>\$80</b>      | 0.02%  |

## Expenditures by Object

| Category                  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|---------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Payroll Expenses          | \$529,864         | \$341,078         | \$347,839         | \$382,066                    | \$378,231                     | -1.0%                                                                           |
| Dues & Memberships        | \$3,042           | \$1,528           | \$1,868           | \$3,500                      | \$2,630                       | -24.9%                                                                          |
| Meetings & Training       | \$2,408           | \$5,374           | \$5,980           | \$7,500                      | \$7,500                       | 0.0%                                                                            |
| Maintenance & Repair      | \$317             | -                 | -                 | \$200                        | \$200                         | 0.0%                                                                            |
| Utilities                 | -                 | \$503             | \$487             | -                            | \$1,380                       | -                                                                               |
| Contractual Services      | \$57              | \$21              | -                 | \$80                         | \$80                          | 0.0%                                                                            |
| Supplies                  | \$378             | \$1,611           | \$1,852           | \$1,160                      | \$1,260                       | 8.6%                                                                            |
| Equipment/Improvement     | -                 | \$166             | -                 | -                            | -                             | 0.0%                                                                            |
| Internal Service          | \$2,051           | \$1,550           | \$1,496           | \$1,819                      | \$1,813                       | -0.3%                                                                           |
| <b>Total Expenditures</b> | <b>\$538,117</b>  | <b>\$351,831</b>  | <b>\$359,522</b>  | <b>\$396,325</b>             | <b>\$393,094</b>              | <b>-0.8%</b>                                                                    |

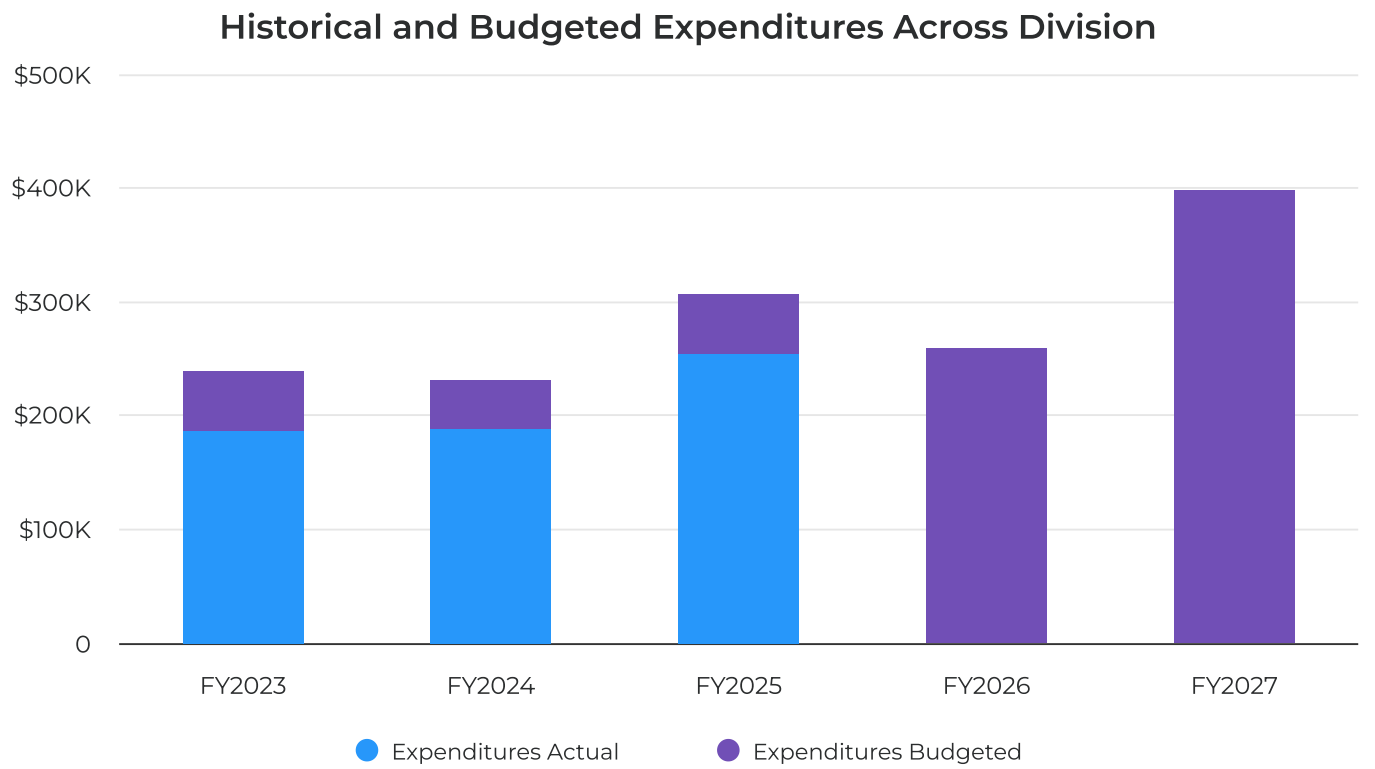
The FY2027 budgeted payroll expenses above include the Town Manager and the Executive Assistant to the Town Manager, inclusive of benefits and payroll taxes.

# 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 board and commission administration; and ensuring that official postings, notices and related publications meet legal compliance.

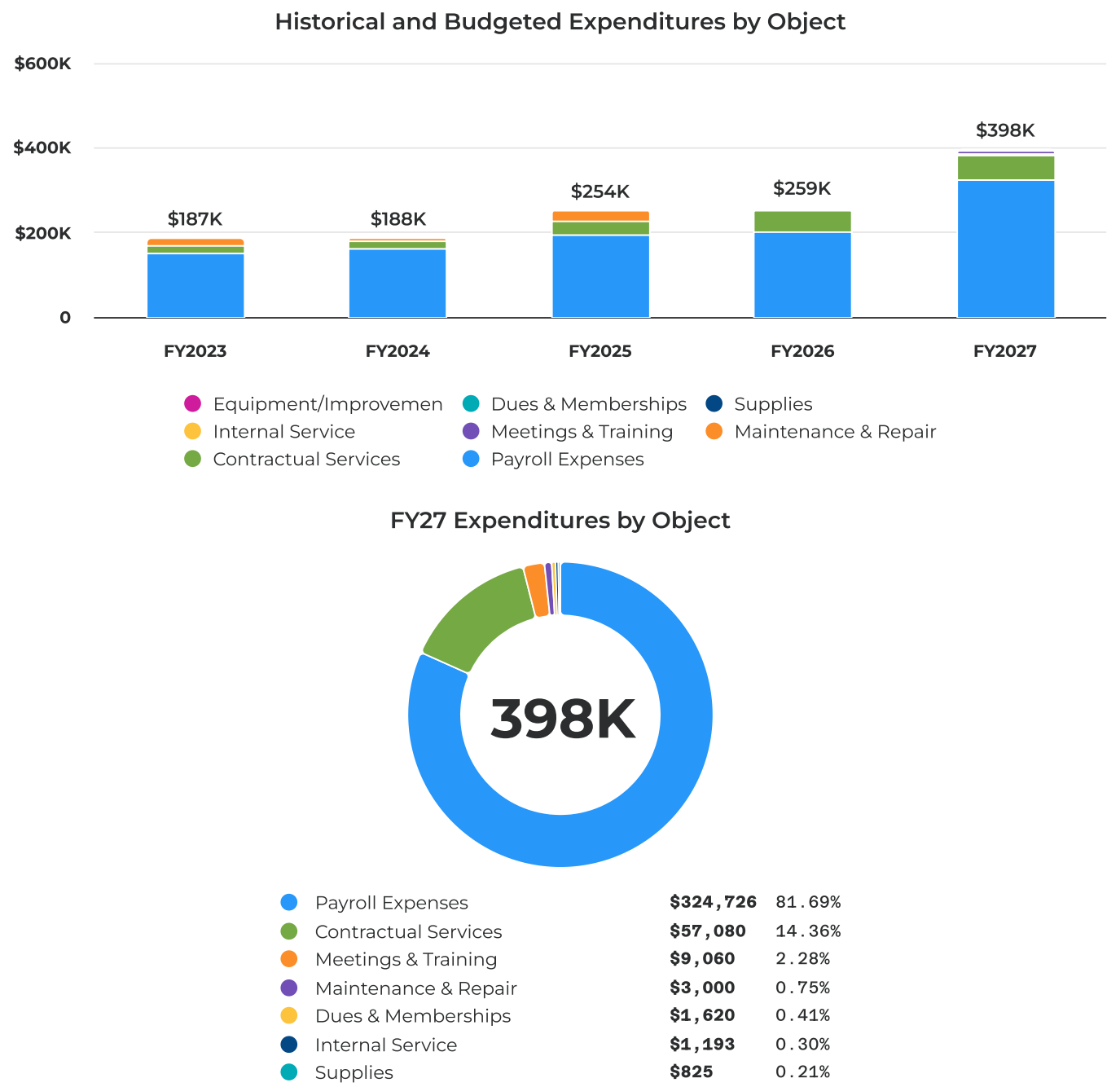
## Expenditure Summary

The following charts include actual division expenditures within the Administration Department for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures.



## Expenditures by Object

The following charts include actual division expenditures within the Administration Department by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures by Object.



### Expenditures by Object

| Category         | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Payroll Expenses | \$148,416         | \$162,142         | \$192,728         | \$199,290                    | \$324,726                     | 62.9%                                                                           |

| Category                  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|---------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Dues & Memberships        | \$383             | \$395             | \$175             | \$950                        | \$1,620                       | 70.5%                                                                           |
| Meetings & Training       | \$145             | \$255             | \$329             | \$5,124                      | \$9,060                       | 76.8%                                                                           |
| Maintenance & Repair      | \$14,891          | \$5,720           | \$25,055          | -                            | \$3,000                       | -                                                                               |
| Contractual Services      | \$21,141          | \$16,956          | \$33,438          | \$51,580                     | \$57,080                      | 10.7%                                                                           |
| Supplies                  | \$454             | \$1,209           | \$849             | \$695                        | \$825                         | 18.7%                                                                           |
| Equipment/Improvement     | -                 | \$279             | \$458             | \$50                         | -                             | -                                                                               |
| Internal Service          | \$1,757           | \$1,373           | \$1,236           | \$1,632                      | \$1,193                       | -26.9%                                                                          |
| <b>Total Expenditures</b> | <b>\$187,188</b>  | <b>\$188,328</b>  | <b>\$254,266</b>  | <b>\$259,321</b>             | <b>\$397,504</b>              | <b>53.3%</b>                                                                    |

The FY2027 budgeted payroll expenses above include the Town Clerk and a new permanent position for Deputy Town Clerk, inclusive of benefits and payroll taxes. The Deputy Town Clerk has been requested by the Town Clerk through the FY2027 budget supplemental process, subject to Council approval.



# Administrative Services

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).

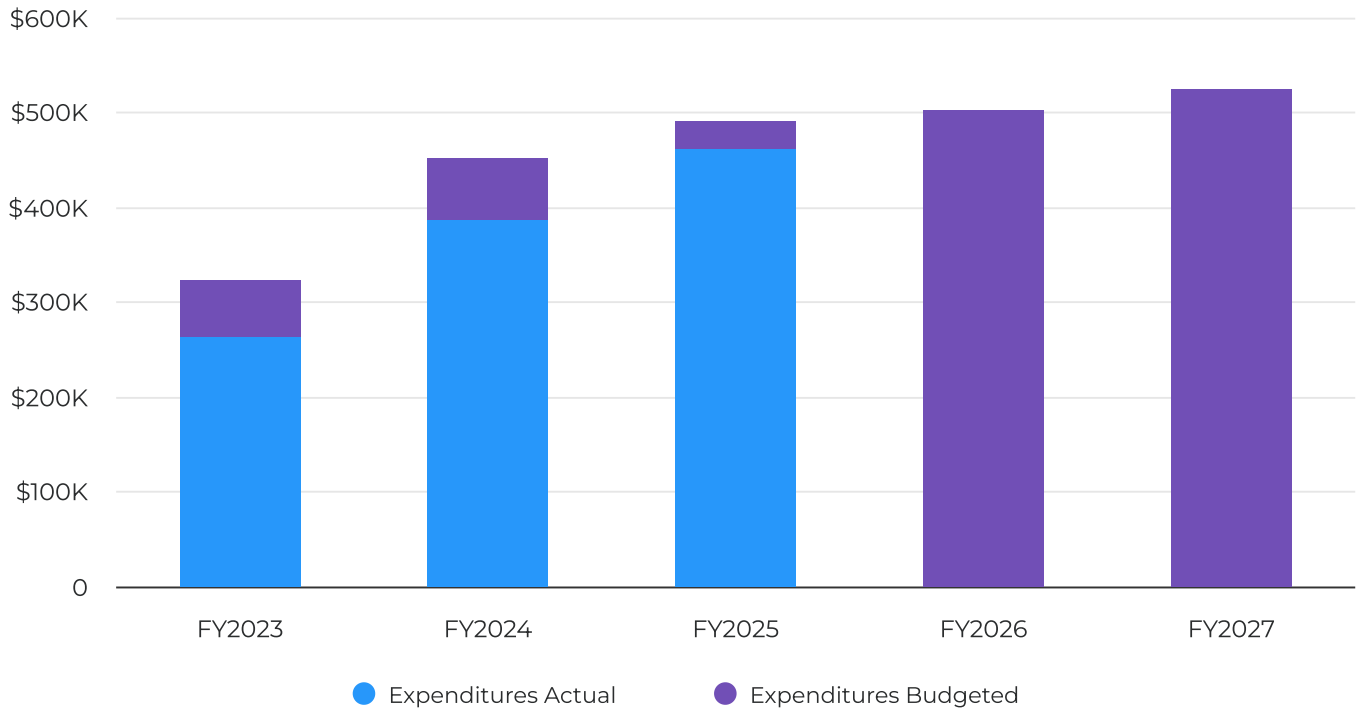


**David Trimble**  
Deputy Town  
Manager/Administrative Services  
Director

## Expenditure Summary

The following charts include actual division expenditures within the Administration Department for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures.

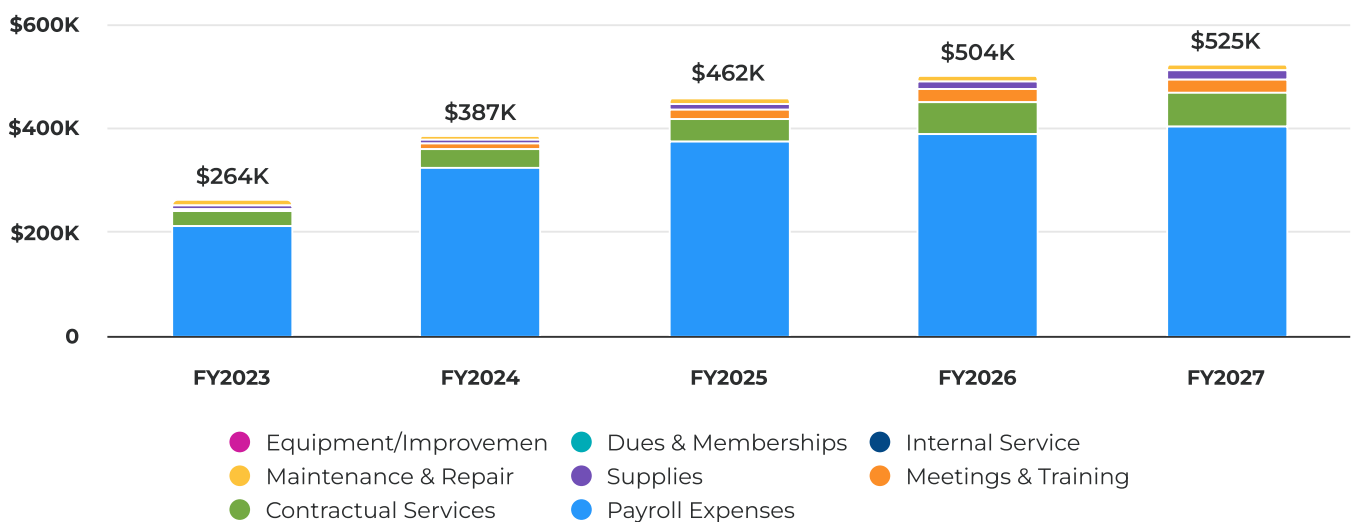
### Historical and Budgeted Expenditures Across Division



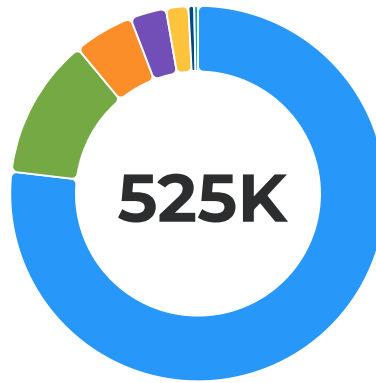
## Expenditures by Object

The following charts include actual division expenditures within the Administration Department by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures by Object.

### Historical and Budgeted Expenditures by Object



## FY27 Expenditures by Object



|                      |           |        |
|----------------------|-----------|--------|
| Payroll Expenses     | \$403,589 | 76.86% |
| Contractual Services | \$63,589  | 12.11% |
| Meetings & Training  | \$27,179  | 5.18%  |
| Supplies             | \$16,290  | 3.10%  |
| Maintenance & Repair | \$10,100  | 1.92%  |
| Internal Service     | \$2,585   | 0.49%  |
| Dues & Memberships   | \$1,743   | 0.33%  |

## Expenditures by Object

| Category                  | FY 2024 Actual   | FY 2025 Actual   | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|---------------------------|------------------|------------------|------------------------|-------------------------|---------------------------------------------------------------|
| Payroll Expenses          | \$324,132        | \$374,414        | \$387,649              | \$403,589               | 4.1%                                                          |
| Dues & Memberships        | \$664            | \$939            | \$1,743                | \$1,743                 | 0.0%                                                          |
| Meetings & Training       | \$10,042         | \$15,072         | \$27,179               | \$27,179                | 0.0%                                                          |
| Maintenance & Repair      | \$4,761          | \$11,056         | \$9,845                | \$10,100                | 2.6%                                                          |
| Contractual Services      | \$36,658         | \$44,559         | \$61,074               | \$63,589                | 4.1%                                                          |
| Supplies                  | \$8,065          | \$13,252         | \$13,890               | \$16,290                | 17.3%                                                         |
| Equipment/Improvement     | \$360            | -                | -                      | -                       | 0.0%                                                          |
| Internal Service          | \$2,148          | \$2,494          | \$2,273                | \$2,585                 | 13.7%                                                         |
| <b>Total Expenditures</b> | <b>\$386,830</b> | <b>\$461,787</b> | <b>\$503,653</b>       | <b>\$525,075</b>        | <b>4.3%</b>                                                   |

# Finance

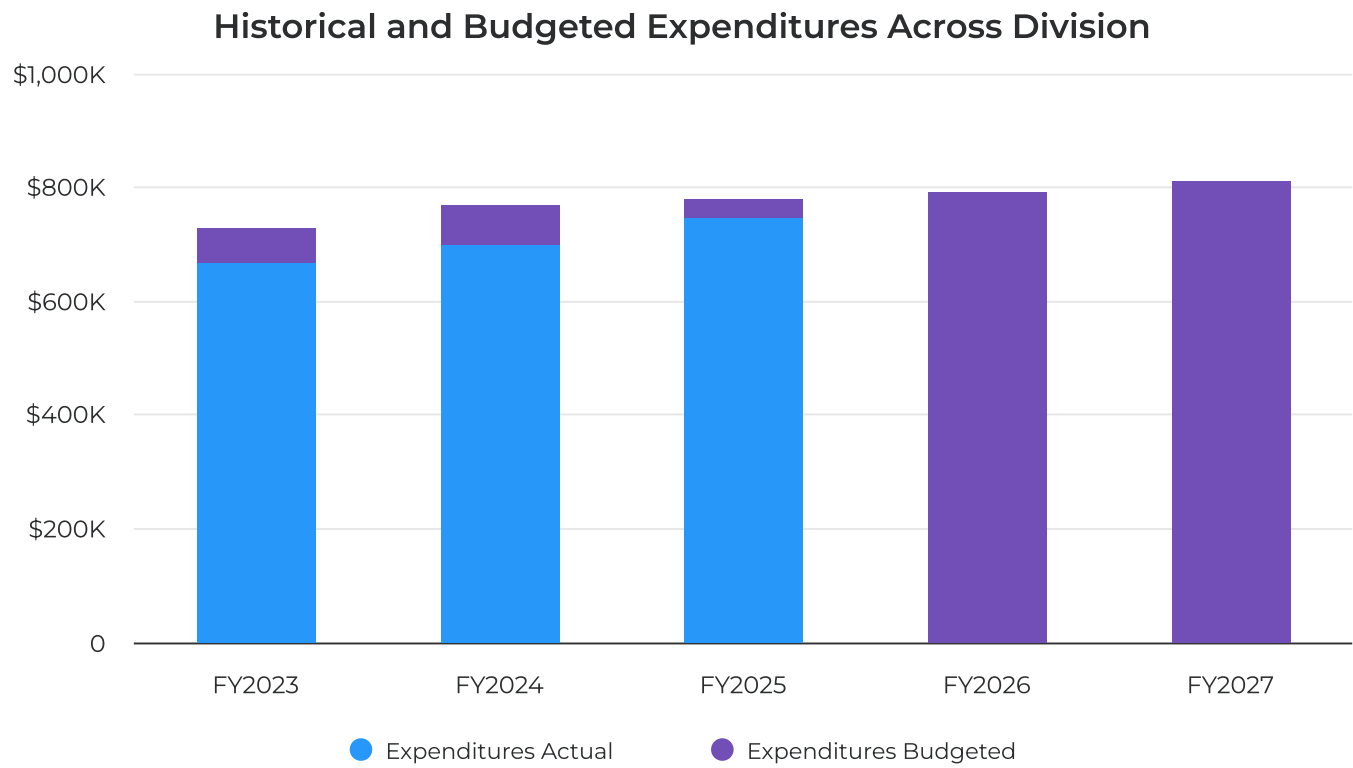
The Finance Division provides efficient and cost-effective financial oversight of both the short and long-term components of the Town's functions. The division strives to be proactive in providing financial information to staff and citizens. The division also provides safe, secure and effective cash,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



**Paul Soldinger**  
Chief Financial Officer

# Expenditure Summary

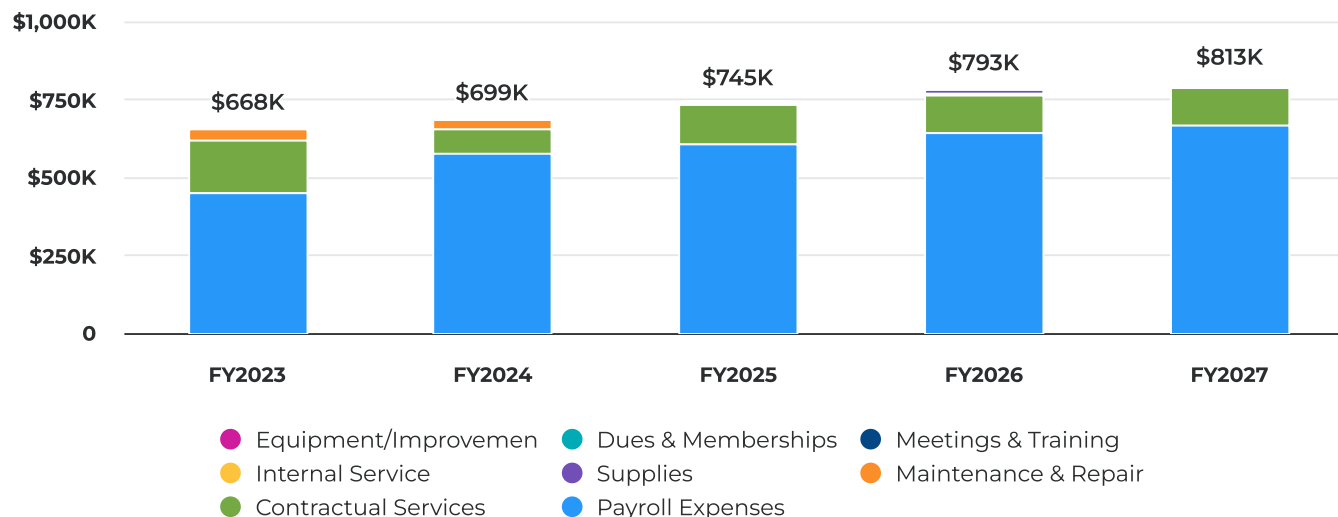
The following charts include actual division expenditures within the Administration Department for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures.



## Expenditures by Object

The following charts include actual division expenditures within the Administration Department by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures by Object.

### Historical and Budgeted Expenditures by Object



### FY27 Expenditures by Object



### Expenditures by Object

| Category         | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|------------------|----------------|----------------|----------------|------------------------|-------------------------|---------------------------------------------------------------|
| Payroll Expenses | \$450,700      | \$574,250      | \$605,027      | \$639,710              | \$668,500               | 4.5%                                                          |



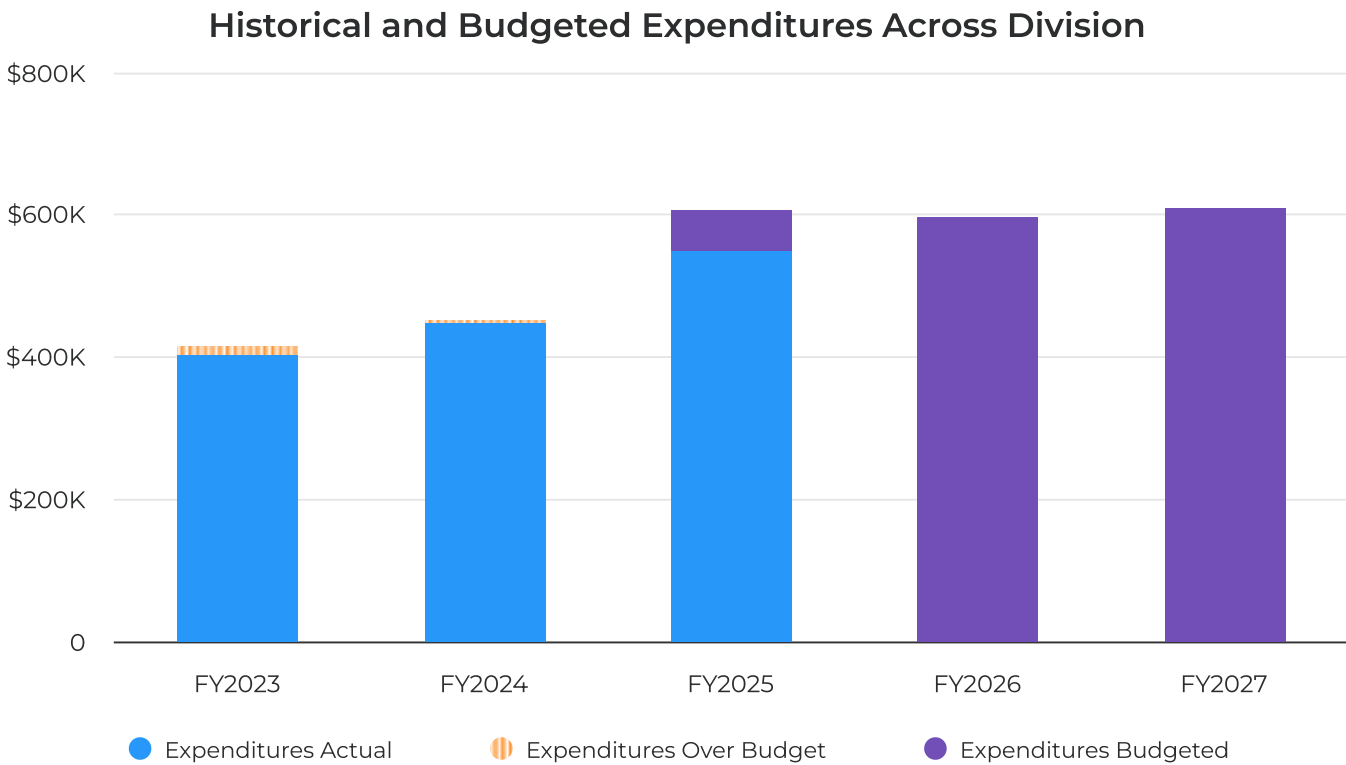
| Category                  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|---------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Dues & Memberships        | \$2,983           | \$2,319           | \$1,855           | \$2,480                      | \$2,480                       | 0.0%                                                                            |
| Meetings & Training       | \$3,107           | \$2,566           | \$2,308           | \$5,125                      | \$5,125                       | 0.0%                                                                            |
| Maintenance & Repair      | \$34,025          | \$34,599          | \$3,032           | \$3,200                      | \$3,200                       | 0.0%                                                                            |
| Contractual Services      | \$167,355         | \$77,434          | \$125,763         | \$125,325                    | \$117,825                     | -6.0%                                                                           |
| Supplies                  | \$3,017           | \$2,283           | \$1,630           | \$11,120                     | \$11,120                      | 0.0%                                                                            |
| Equipment/Improvement     | \$826             | \$713             | -                 | -                            | -                             | 0.0%                                                                            |
| Internal Service          | \$5,812           | \$4,805           | \$5,010           | \$5,783                      | \$5,109                       | -11.7%                                                                          |
| <b>Total Expenditures</b> | <b>\$667,825</b>  | <b>\$698,968</b>  | <b>\$744,624</b>  | <b>\$792,743</b>             | <b>\$813,359</b>              | <b>2.6%</b>                                                                     |

# Information Technology

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

## Expenditure Summary

The following charts include actual division expenditures within the Administration Department for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures.

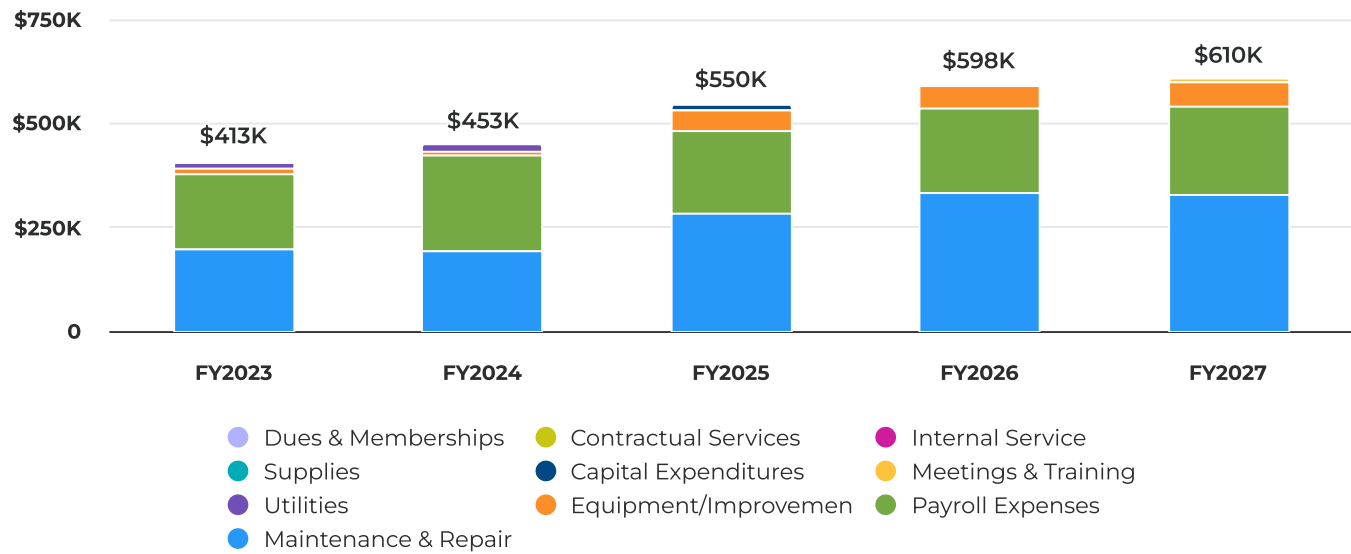




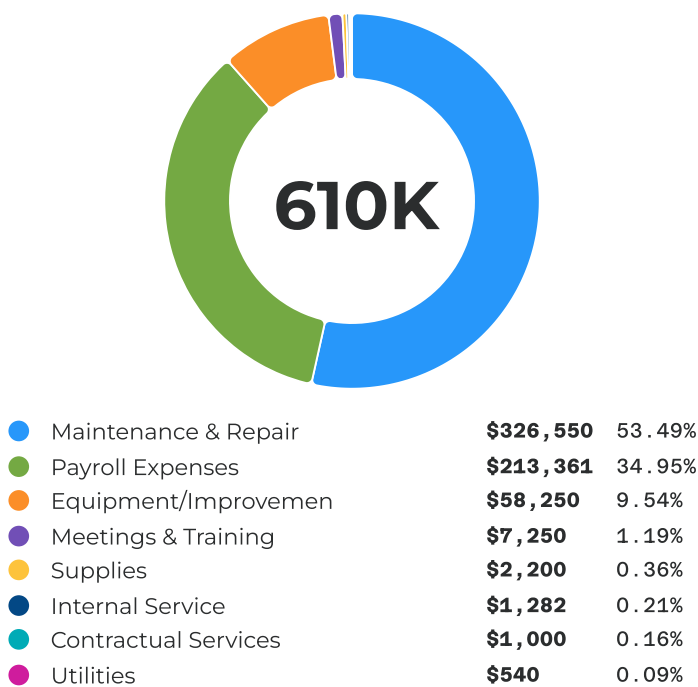
# Expenditures by Object

The following charts include actual division expenditures within the Administration Department by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures by Object.

Historical and Budgeted Expenditures by Object



FY27 Expenditures by Object



## Expenditures by Object

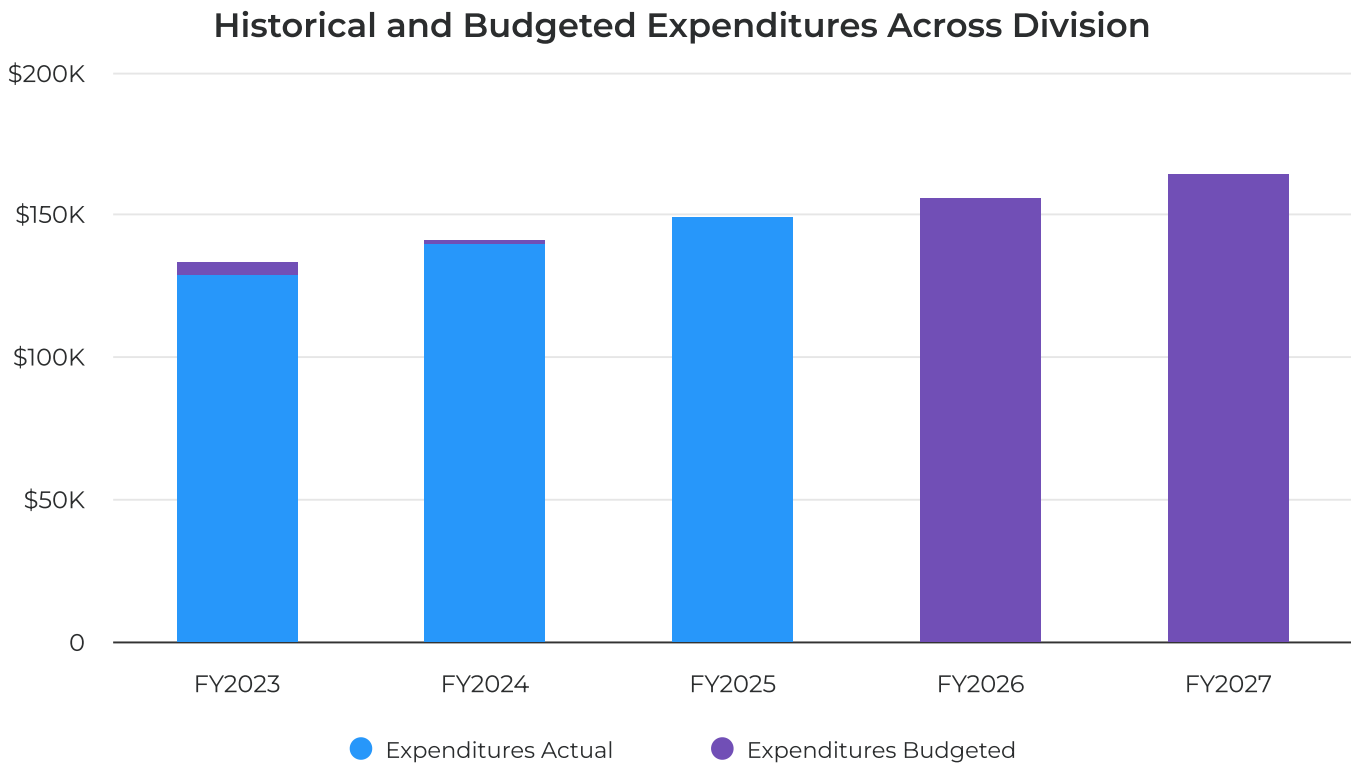
| Category                  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|---------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Payroll Expenses          | \$176,898         | \$227,954         | \$199,309         | \$205,228                    | \$213,361                     | 4.0%                                                                            |
| Dues & Memberships        | \$108             | -                 | \$1,070           | -                            | -                             | 0.0%                                                                            |
| Meetings & Training       | \$5,125           | -                 | \$2,263           | \$3,000                      | \$7,250                       | 141.7%                                                                          |
| Maintenance & Repair      | \$198,444         | \$193,811         | \$280,685         | \$329,900                    | \$326,550                     | -1.0%                                                                           |
| Utilities                 | \$14,875          | \$16,644          | \$495             | \$2,540                      | \$540                         | -78.7%                                                                          |
| Contractual Services      | \$1,600           | \$1,000           | \$1,000           | \$1,000                      | \$1,000                       | 0.0%                                                                            |
| Supplies                  | \$1,130           | \$1,540           | \$1,399           | \$1,600                      | \$2,200                       | 37.5%                                                                           |
| Equipment/Improvement     | \$13,788          | \$10,206          | \$49,130          | \$53,250                     | \$58,250                      | 9.4%                                                                            |
| Internal Service          | \$1,531           | \$1,547           | \$1,507           | \$1,334                      | \$1,282                       | -3.9%                                                                           |
| Capital Expenditures      | -                 | -                 | \$13,023          | -                            | -                             | 0.0%                                                                            |
| <b>Total Expenditures</b> | <b>\$413,499</b>  | <b>\$452,702</b>  | <b>\$549,882</b>  | <b>\$597,852</b>             | <b>\$610,433</b>              | <b>2.1%</b>                                                                     |

# 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 Procurements are conducted in an open, competitive, and professional manner, which maximizes the effectiveness of tax dollars.

## Expenditure Summary

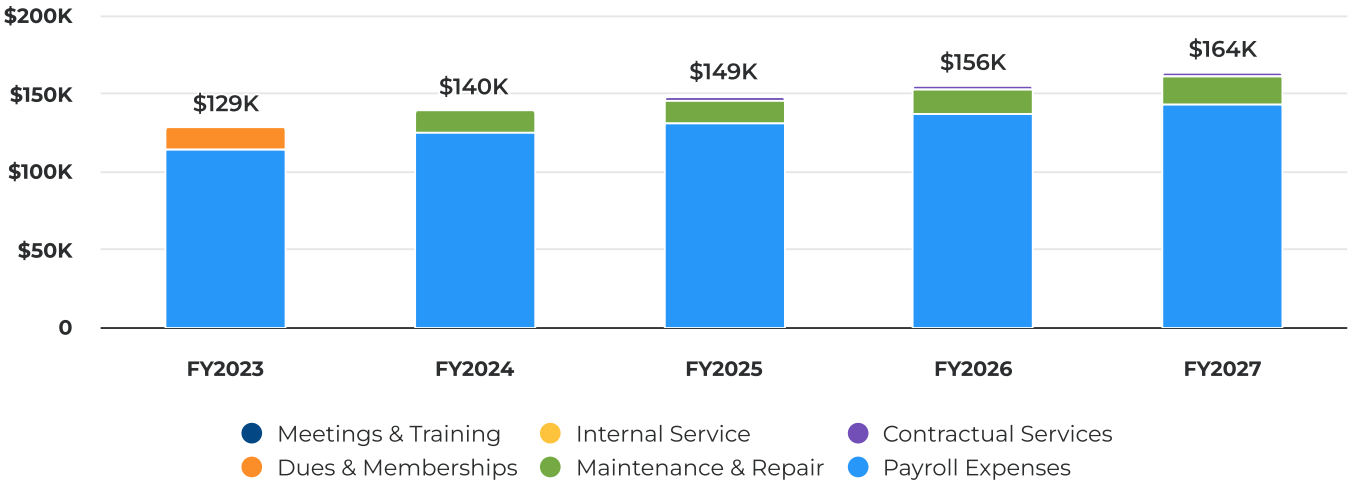
The following charts include actual division expenditures within the Administration Department for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures.



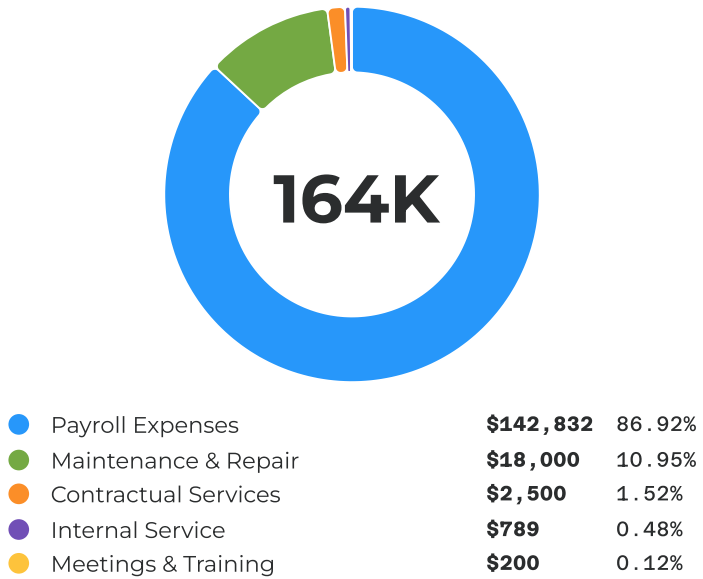
# Expenditures by Object

The following charts include actual division expenditures within the Administration Department by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures by Object.

Historical and Budgeted Expenditures by Object



FY27 Expenditures by Object



## Expenditures by Object

| Category            | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|---------------------|----------------|----------------|----------------|------------------------|-------------------------|---------------------------------------------------------------|
| Payroll Expenses    | \$113,516      | \$124,482      | \$130,520      | \$136,880              | \$142,832               | 4.3%                                                          |
| Dues & Memberships  | \$14,568       | -              | -              | -                      | -                       | 0.0%                                                          |
| Meetings & Training | -              | -              | -              | \$200                  | \$200                   | 0.0%                                                          |



| Category                  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027 Proposed<br>Budget (%<br>Change) |
|---------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|------------------------------------------------------------------------------|
| Maintenance & Repair      | -                 | \$14,568          | \$14,390          | \$15,547                     | \$18,000                      | 15.8%                                                                        |
| Contractual Services      | \$66              | -                 | \$3,259           | \$2,500                      | \$2,500                       | 0.0%                                                                         |
| Internal Service          | \$835             | \$751             | \$738             | \$789                        | \$789                         | 0.0%                                                                         |
| <b>Total Expenditures</b> | <b>\$128,985</b>  | <b>\$139,802</b>  | <b>\$148,907</b>  | <b>\$155,916</b>             | <b>\$164,321</b>              | <b>5.4%</b>                                                                  |

# Public Information

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

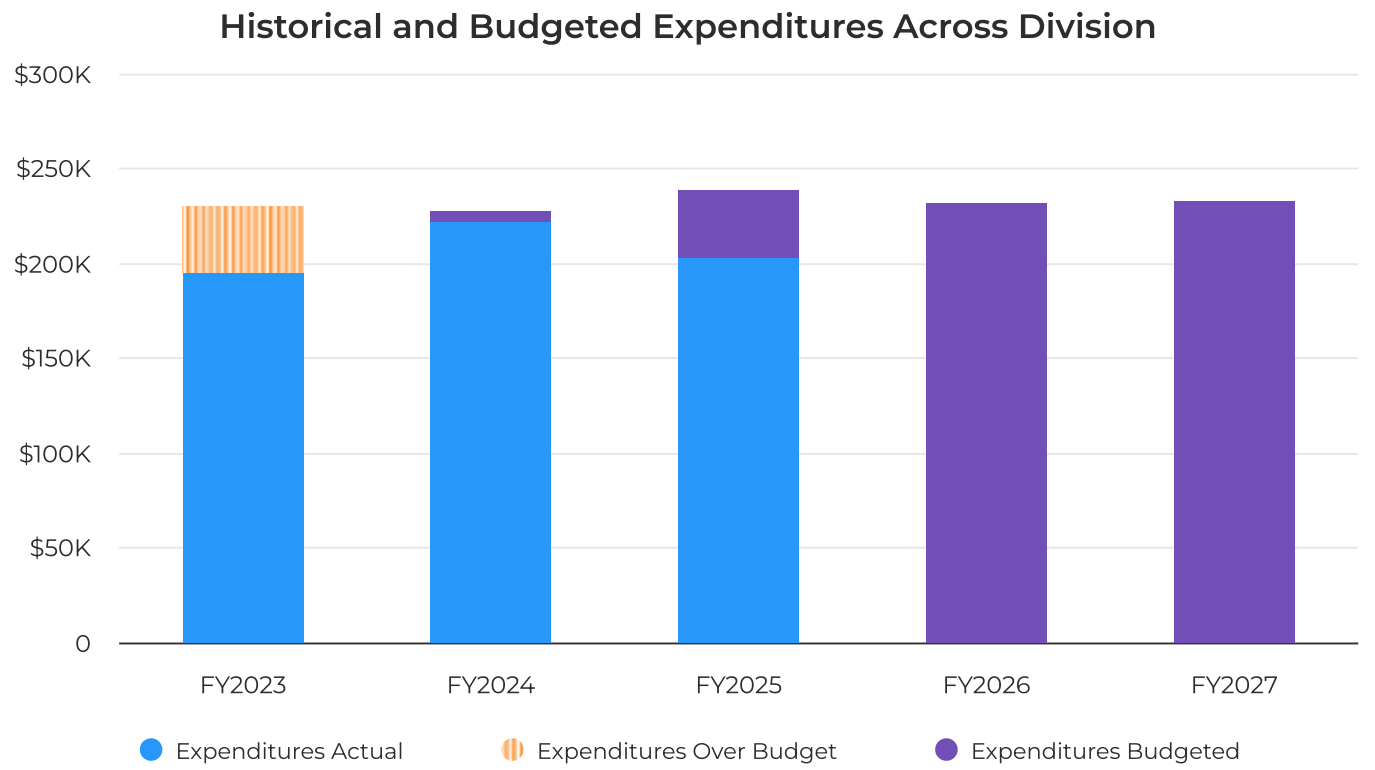


**Mike Pelton**

Community Relations Director

# Expenditure Summary

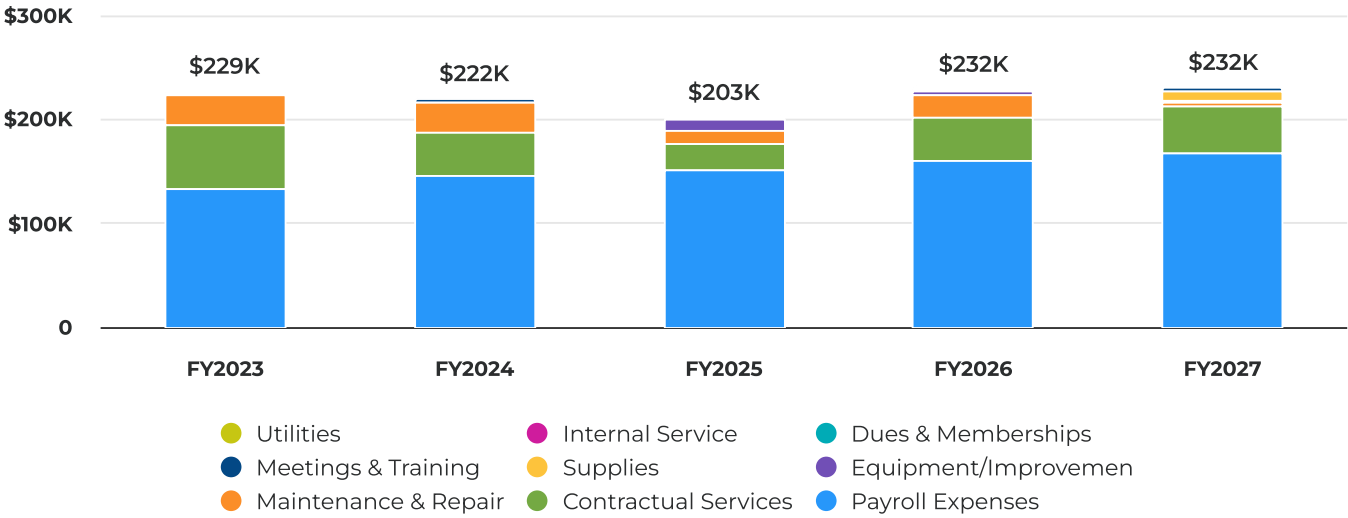
The following charts include actual division expenditures within the Administration Department for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures.



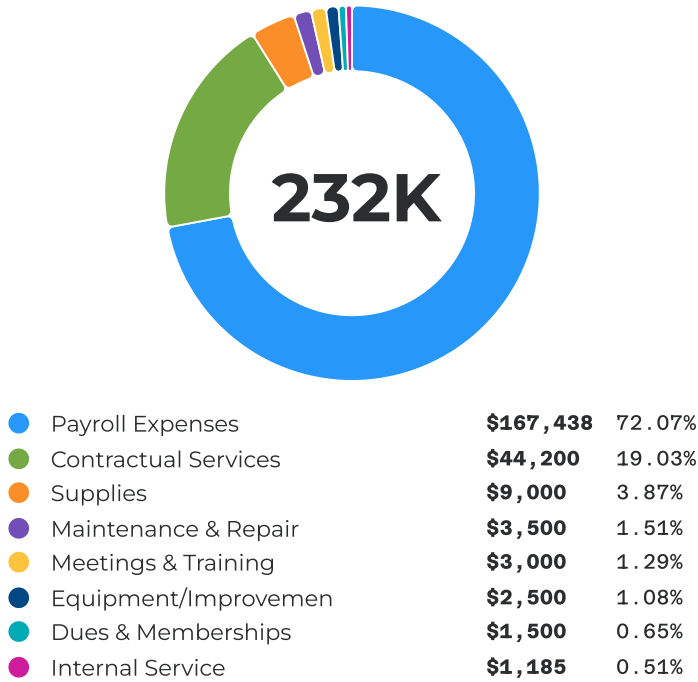
# Expenditures by Object

The following charts include actual division expenditures within the Administration Department by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures by Object.

Historical and Budgeted Expenditures by Object



FY27 Expenditures by Object





## Expenditures by Object

| Category                  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|---------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Payroll Expenses          | \$132,392         | \$145,619         | \$150,076         | \$160,597                    | \$167,438                     | 4.3%                                                                            |
| Dues & Memberships        | \$466             | \$998             | \$956             | \$1,500                      | \$1,500                       | 0.0%                                                                            |
| Meetings & Training       | \$1,827           | \$2,395           | \$788             | \$1,000                      | \$3,000                       | 200.0%                                                                          |
| Maintenance & Repair      | \$29,003          | \$28,708          | \$13,249          | \$20,500                     | \$3,500                       | -82.9%                                                                          |
| Utilities                 | -                 | \$491             | -                 | -                            | -                             | 0.0%                                                                            |
| Contractual Services      | \$62,564          | \$42,040          | \$25,890          | \$41,500                     | \$44,200                      | 6.5%                                                                            |
| Supplies                  | \$396             | \$167             | \$395             | \$1,000                      | \$9,000                       | 800.0%                                                                          |
| Equipment/Improvement     | \$1,495           | -                 | \$10,872          | \$5,000                      | \$2,500                       | -50.0%                                                                          |
| Internal Service          | \$1,112           | \$1,106           | \$1,135           | \$875                        | \$1,185                       | 35.4%                                                                           |
| <b>Total Expenditures</b> | <b>\$229,253</b>  | <b>\$221,524</b>  | <b>\$203,363</b>  | <b>\$231,972</b>             | <b>\$232,323</b>              | <b>0.2%</b>                                                                     |

# Economic Development

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.

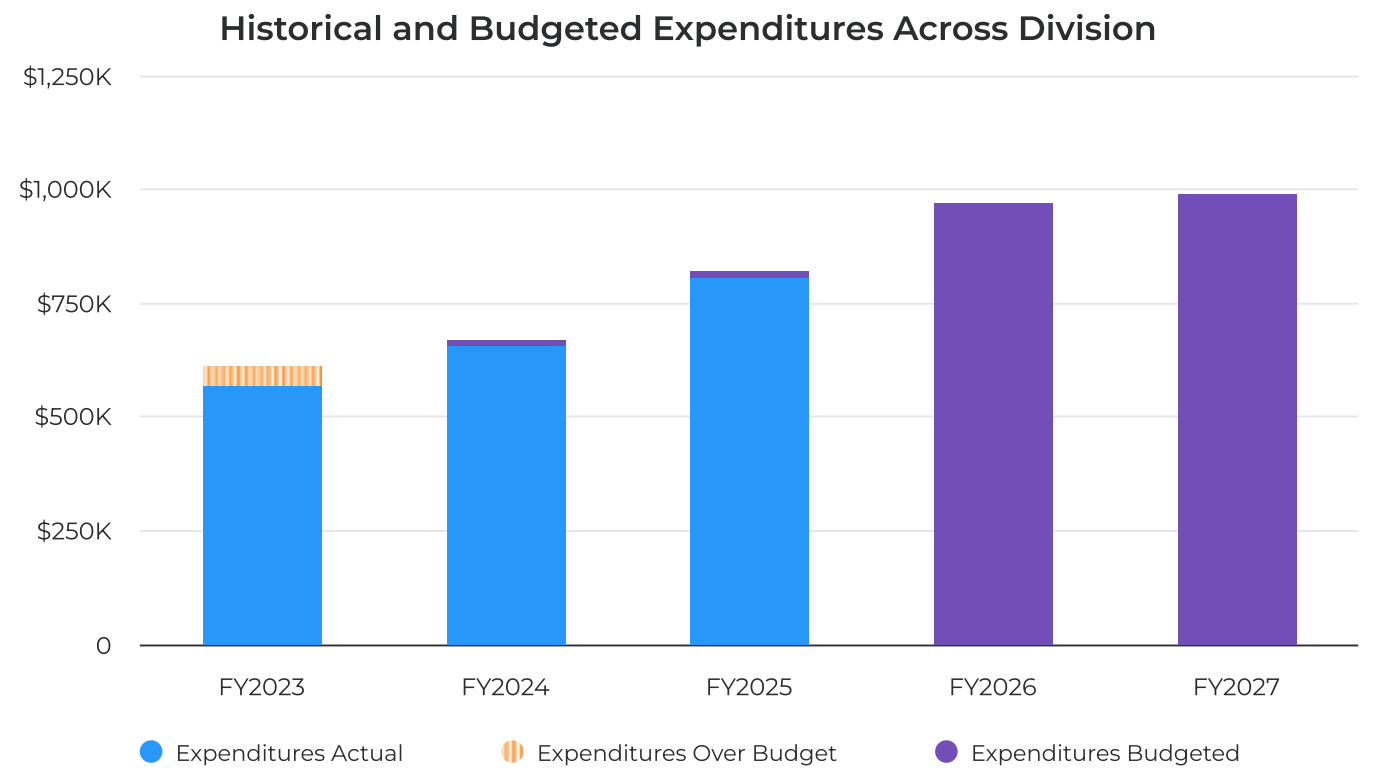


**Amanda Jacobs**

Economic Development Director

# Expenditure Summary

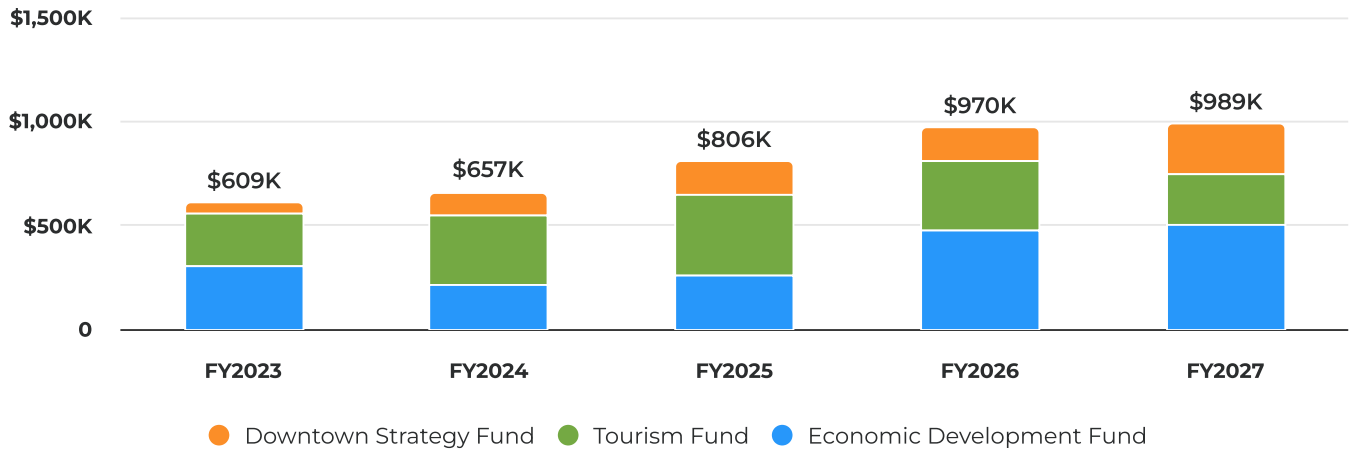
The following charts include actual division expenditures within the Administration Department for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures.



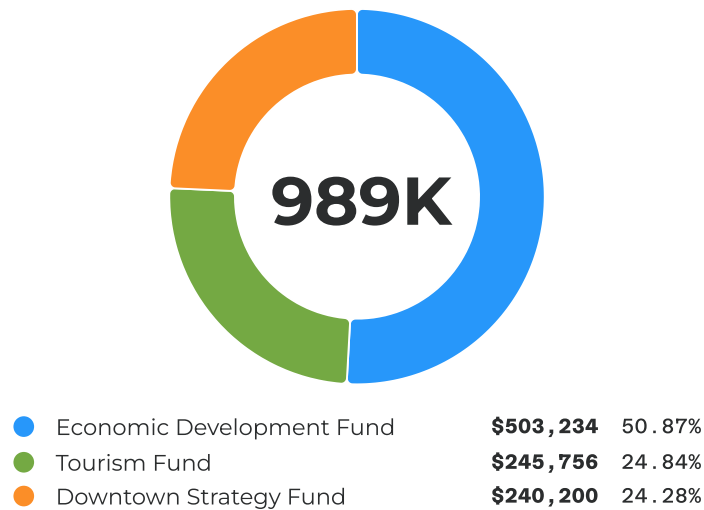
## Expenditures by Fund

The following charts include actual division expenditures within the Administration Department by Fund for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures by Fund.

**Historical and Budgeted Expenditures by Fund**



**FY27 Expenditures by Fund**



## Expenditures by Fund

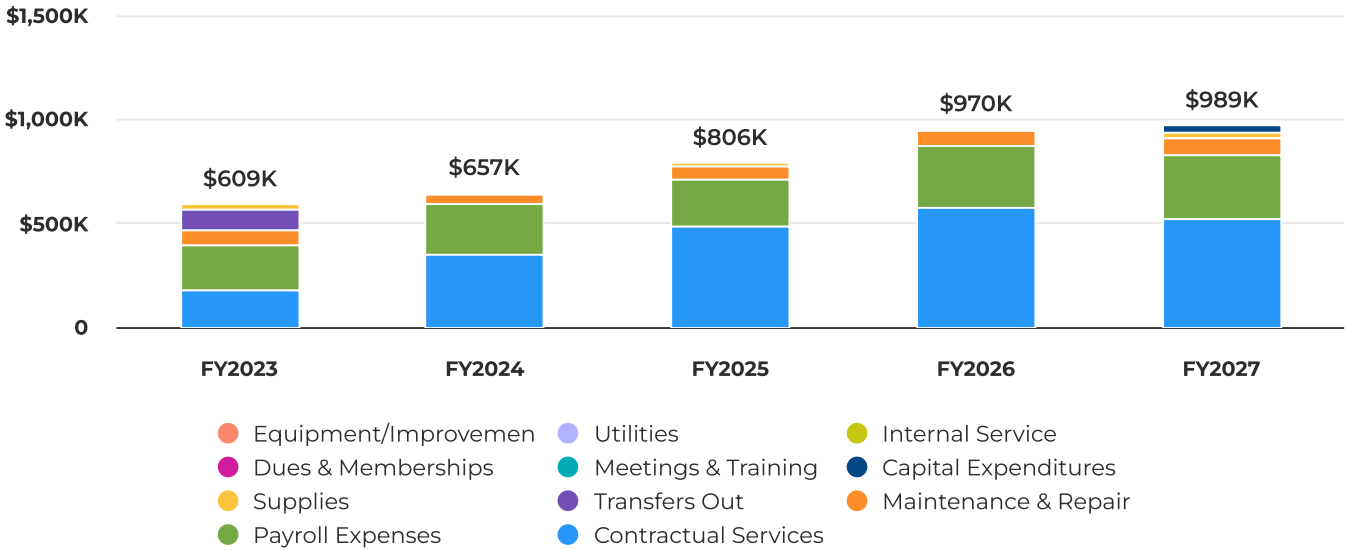
| Category                         | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|----------------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| <b>Downtown Strategy Fund</b>    | \$54,623          | \$109,910         | \$156,114         | \$165,200                    | \$240,200                     | 45.4%                                                                           |
| Maintenance & Repair             | \$1,553           | \$1,176           | \$13,238          | \$6,800                      | \$21,800                      | 220.6%                                                                          |
| Contractual Services             | \$53,070          | \$108,734         | \$142,849         | \$158,400                    | \$178,400                     | 12.6%                                                                           |
| Supplies                         | -                 | -                 | \$27              | -                            | -                             | 0.0%                                                                            |
| Capital Expenditures             | -                 | -                 | -                 | -                            | \$40,000                      | -                                                                               |
| <b>Economic Development Fund</b> | \$306,816         | \$216,703         | \$260,196         | \$471,378                    | \$503,234                     | 6.8%                                                                            |

| Category                  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|---------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Payroll Expenses          | \$147,246         | \$166,488         | \$160,607         | \$299,008                    | \$311,091                     | 4.0%                                                                            |
| Dues & Memberships        | \$1,665           | \$1,785           | \$4,223           | \$1,299                      | \$3,614                       | 178.2%                                                                          |
| Meetings & Training       | \$2,610           | \$3,937           | \$4,585           | \$6,320                      | \$6,320                       | 0.0%                                                                            |
| Maintenance & Repair      | \$13,193          | \$14,589          | \$15,335          | \$20,325                     | \$20,268                      | -0.3%                                                                           |
| Utilities                 | -                 | -                 | \$325             | -                            | -                             | 0.0%                                                                            |
| Contractual Services      | \$22,663          | \$27,492          | \$66,742          | \$143,269                    | \$150,260                     | 4.9%                                                                            |
| Supplies                  | \$20,978          | \$1,449           | \$7,067           | \$400                        | \$10,400                      | 2,500.0%                                                                        |
| Equipment/Improvement     | -                 | -                 | \$230             | -                            | -                             | 0.0%                                                                            |
| Internal Service          | \$1,122           | \$962             | \$1,081           | \$757                        | \$1,281                       | 69.2%                                                                           |
| Transfers Out             | \$97,340          | -                 | -                 | -                            | -                             | 0.0%                                                                            |
| <b>Tourism Fund</b>       | <b>\$247,824</b>  | <b>\$330,387</b>  | <b>\$389,372</b>  | <b>\$333,425</b>             | <b>\$245,756</b>              | <b>-26.3%</b>                                                                   |
| Payroll Expenses          | \$70,557          | \$82,262          | \$64,414          | -                            | -                             | 0.0%                                                                            |
| Dues & Memberships        | \$7,805           | \$820             | \$1,135           | \$555                        | \$1,693                       | 205.0%                                                                          |
| Meetings & Training       | \$665             | \$888             | \$1,516           | \$3,500                      | \$3,000                       | -14.3%                                                                          |
| Maintenance & Repair      | \$63,152          | \$24,365          | \$41,336          | \$49,780                     | \$35,780                      | -28.1%                                                                          |
| Utilities                 | -                 | -                 | -                 | \$2,050                      | -                             | -                                                                               |
| Contractual Services      | \$96,328          | \$211,068         | \$271,880         | \$268,409                    | \$189,970                     | -29.2%                                                                          |
| Supplies                  | \$8,113           | \$10,233          | \$8,147           | \$6,880                      | \$13,280                      | 93.0%                                                                           |
| Equipment/Improvement     | \$43              | -                 | -                 | \$1,000                      | \$1,000                       | 0.0%                                                                            |
| Internal Service          | \$1,162           | \$751             | \$945             | \$1,251                      | \$1,033                       | -17.4%                                                                          |
| <b>Total Expenditures</b> | <b>\$609,263</b>  | <b>\$657,000</b>  | <b>\$805,682</b>  | <b>\$970,003</b>             | <b>\$989,190</b>              | <b>2.0%</b>                                                                     |

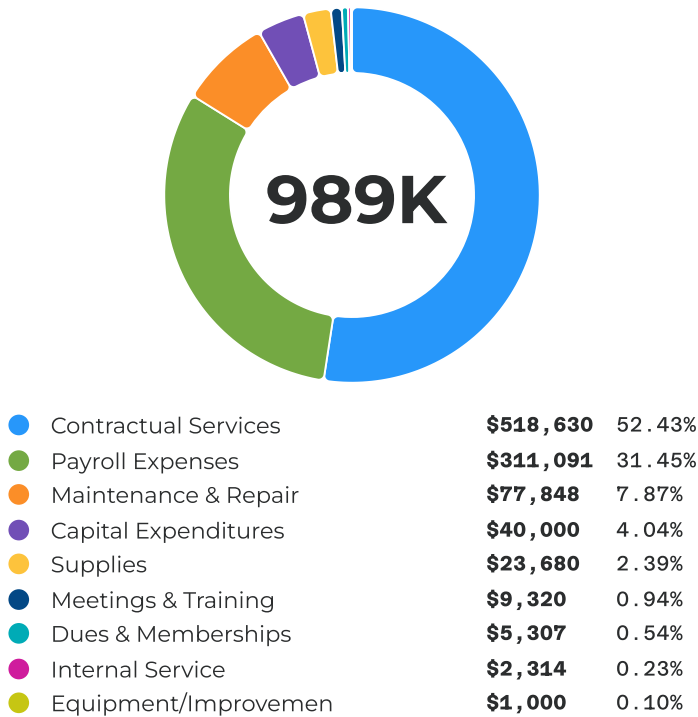
# Expenditures by Object

The following charts include actual division expenditures within the Administration Department by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures by Object.

Historical and Budgeted Expenditures by Object



FY27 Expenditures by Object



## Expenditures by Object

| Category                        | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%)<br>Change) |
|---------------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|----------------------------------------------------------------------------------|
| <b>Payroll Expenses</b>         | \$217,803         | \$248,750         | \$225,021         | \$299,008                    | \$311,091                     | 4.0%                                                                             |
| Economic Development Fund       | \$147,246         | \$166,488         | \$160,607         | \$299,008                    | \$311,091                     | 4.0%                                                                             |
| Tourism Fund                    | \$70,557          | \$82,262          | \$64,414          | -                            | -                             | 0.0%                                                                             |
| <b>Dues &amp; Memberships</b>   | \$9,470           | \$2,605           | \$5,358           | \$1,854                      | \$5,307                       | 186.2%                                                                           |
| Economic Development Fund       | \$1,665           | \$1,785           | \$4,223           | \$1,299                      | \$3,614                       | 178.2%                                                                           |
| Tourism Fund                    | \$7,805           | \$820             | \$1,135           | \$555                        | \$1,693                       | 205.0%                                                                           |
| <b>Meetings &amp; Training</b>  | \$3,275           | \$4,826           | \$6,100           | \$9,820                      | \$9,320                       | -5.1%                                                                            |
| Economic Development Fund       | \$2,610           | \$3,937           | \$4,585           | \$6,320                      | \$6,320                       | 0.0%                                                                             |
| Tourism Fund                    | \$665             | \$888             | \$1,516           | \$3,500                      | \$3,000                       | -14.3%                                                                           |
| <b>Maintenance &amp; Repair</b> | \$77,897          | \$40,130          | \$69,909          | \$76,905                     | \$77,848                      | 1.2%                                                                             |
| Downtown Strategy Fund          | \$1,553           | \$1,176           | \$13,238          | \$6,800                      | \$21,800                      | 220.6%                                                                           |
| Economic Development Fund       | \$13,193          | \$14,589          | \$15,335          | \$20,325                     | \$20,268                      | -0.3%                                                                            |
| Tourism Fund                    | \$63,152          | \$24,365          | \$41,336          | \$49,780                     | \$35,780                      | -28.1%                                                                           |
| <b>Utilities</b>                | -                 | -                 | \$325             | \$2,050                      | -                             | -                                                                                |
| Economic Development Fund       | -                 | -                 | \$325             | -                            | -                             | 0.0%                                                                             |
| Tourism Fund                    | -                 | -                 | -                 | \$2,050                      | -                             | -                                                                                |
| <b>Contractual Services</b>     | \$172,061         | \$347,295         | \$481,471         | \$570,078                    | \$518,630                     | -9.0%                                                                            |
| Downtown Strategy Fund          | \$53,070          | \$108,734         | \$142,849         | \$158,400                    | \$178,400                     | 12.6%                                                                            |
| Economic Development Fund       | \$22,663          | \$27,492          | \$66,742          | \$143,269                    | \$150,260                     | 4.9%                                                                             |
| Tourism Fund                    | \$96,328          | \$211,068         | \$271,880         | \$268,409                    | \$189,970                     | -29.2%                                                                           |
| <b>Supplies</b>                 | \$29,091          | \$11,681          | \$15,241          | \$7,280                      | \$23,680                      | 225.3%                                                                           |
| Downtown Strategy Fund          | -                 | -                 | \$27              | -                            | -                             | 0.0%                                                                             |
| Economic Development Fund       | \$20,978          | \$1,449           | \$7,067           | \$400                        | \$10,400                      | 2,500.0%                                                                         |
| Tourism Fund                    | \$8,113           | \$10,233          | \$8,147           | \$6,880                      | \$13,280                      | 93.0%                                                                            |
| <b>Equipment/Improvement</b>    | \$43              | -                 | \$230             | \$1,000                      | \$1,000                       | 0.0%                                                                             |
| Economic Development Fund       | -                 | -                 | \$230             | -                            | -                             | 0.0%                                                                             |
| Tourism Fund                    | \$43              | -                 | -                 | \$1,000                      | \$1,000                       | 0.0%                                                                             |
| <b>Internal Service</b>         | \$2,283           | \$1,713           | \$2,026           | \$2,008                      | \$2,314                       | 15.2%                                                                            |
| Economic Development Fund       | \$1,122           | \$962             | \$1,081           | \$757                        | \$1,281                       | 69.2%                                                                            |
| Tourism Fund                    | \$1,162           | \$751             | \$945             | \$1,251                      | \$1,033                       | -17.4%                                                                           |
| <b>Transfers Out</b>            | \$97,340          | -                 | -                 | -                            | -                             | 0.0%                                                                             |
| Economic Development Fund       | \$97,340          | -                 | -                 | -                            | -                             | 0.0%                                                                             |
| <b>Capital Expenditures</b>     | -                 | -                 | -                 | -                            | \$40,000                      | -                                                                                |
| Downtown Strategy Fund          | -                 | -                 | -                 | -                            | \$40,000                      | -                                                                                |
| <b>Total Expenditures</b>       | <b>\$609,263</b>  | <b>\$657,000</b>  | <b>\$805,682</b>  | <b>\$970,003</b>             | <b>\$989,190</b>              | <b>2.0%</b>                                                                      |

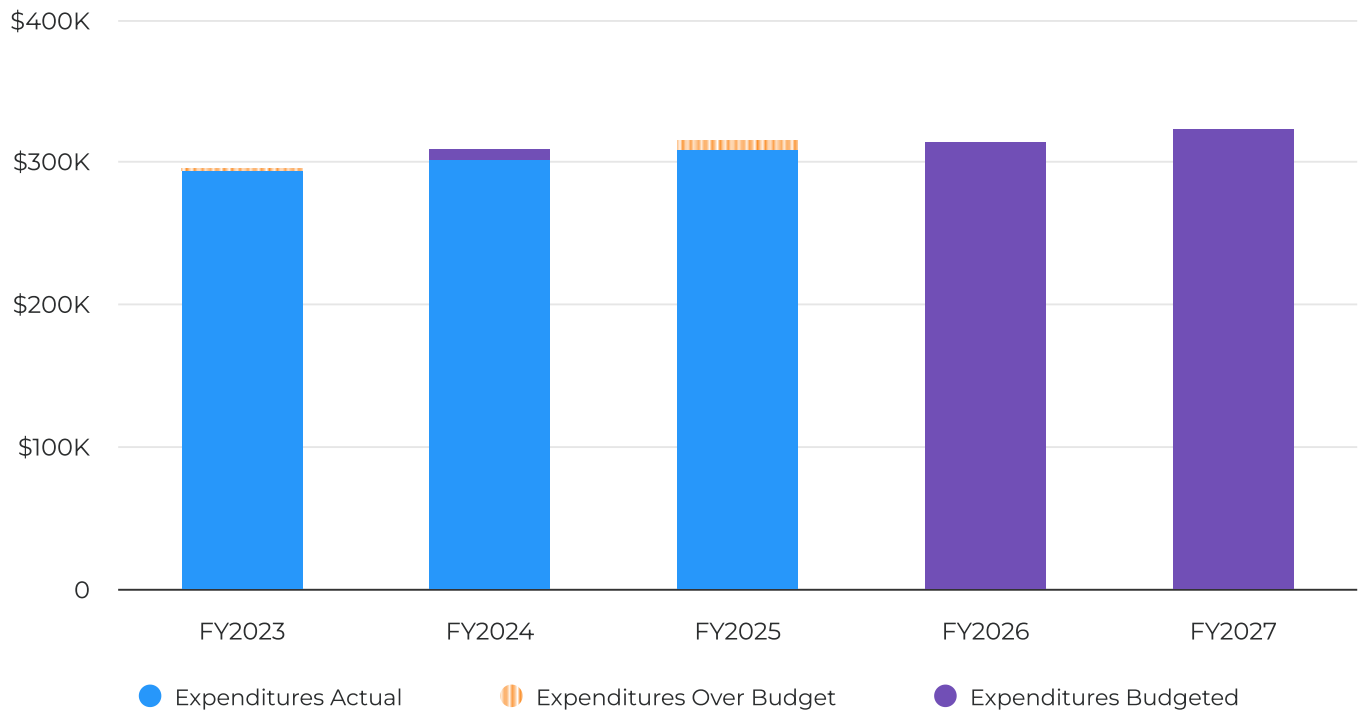
# Legal Services

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

## Expenditure Summary

The following charts include actual division expenditures within the Administration Department for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures.

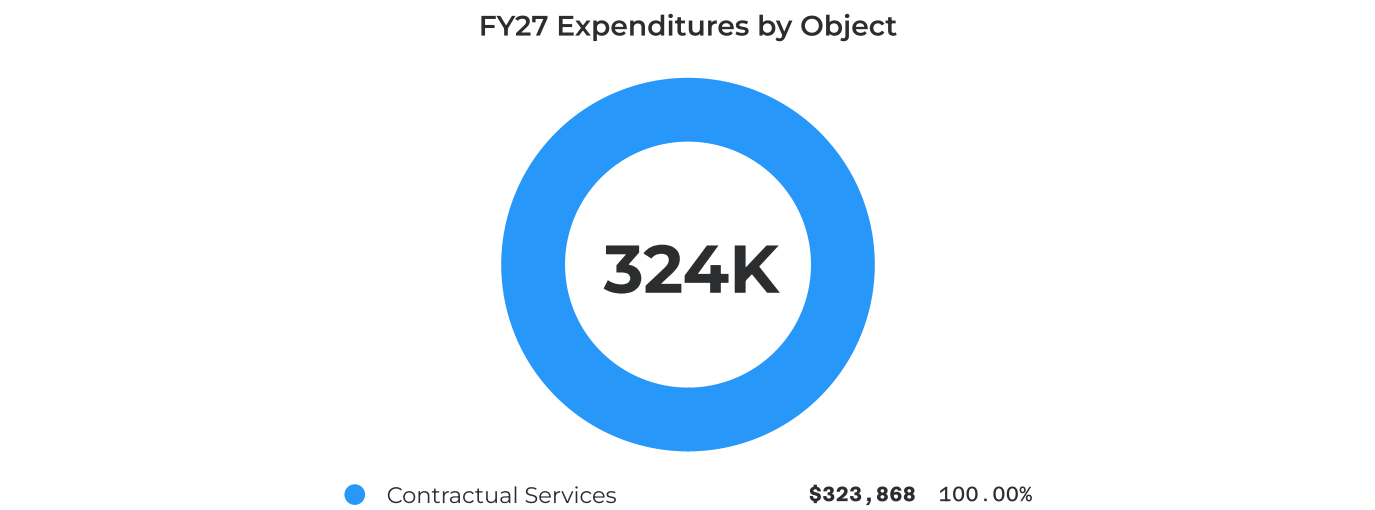
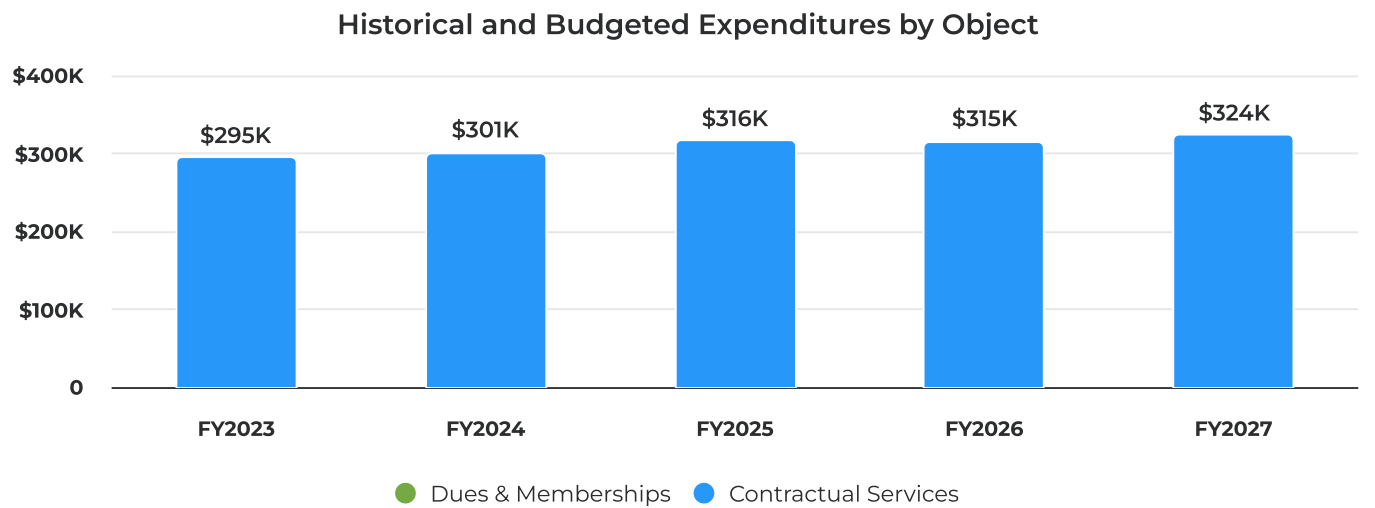
### Historical and Budgeted Expenditures Across Division





# Expenditures by Object

The following charts include actual division expenditures within the Administration Department by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures by Object.



## Expenditures by Object

| Category                   | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (%) Change) |
|----------------------------|----------------|----------------|----------------|------------------------|-------------------------|----------------------------------------------------------------|
| Dues & Memberships         | \$35           | -              | -              | -                      | -                       | 0.0%                                                           |
| Dues, Subscript & Publicat | \$35           | -              | -              | -                      | -                       | 0.0%                                                           |
| Contractual Services       | \$295,023      | \$300,853      | \$315,835      | \$314,836              | \$323,868               | 2.9%                                                           |
| Legal Fees                 | \$164,212      | \$163,800      | \$163,800      | \$168,800              | \$168,800               | 0.0%                                                           |
| Prosecutor Fees            | \$126,312      | \$135,153      | \$141,235      | \$141,236              | \$150,268               | 6.4%                                                           |
| Public Defender Fees       | \$4,500        | \$1,900        | \$10,800       | \$4,800                | \$4,800                 | 0.0%                                                           |
| Total Expenditures         | \$295,058      | \$300,853      | \$315,835      | \$314,836              | \$323,868               | 2.9%                                                           |

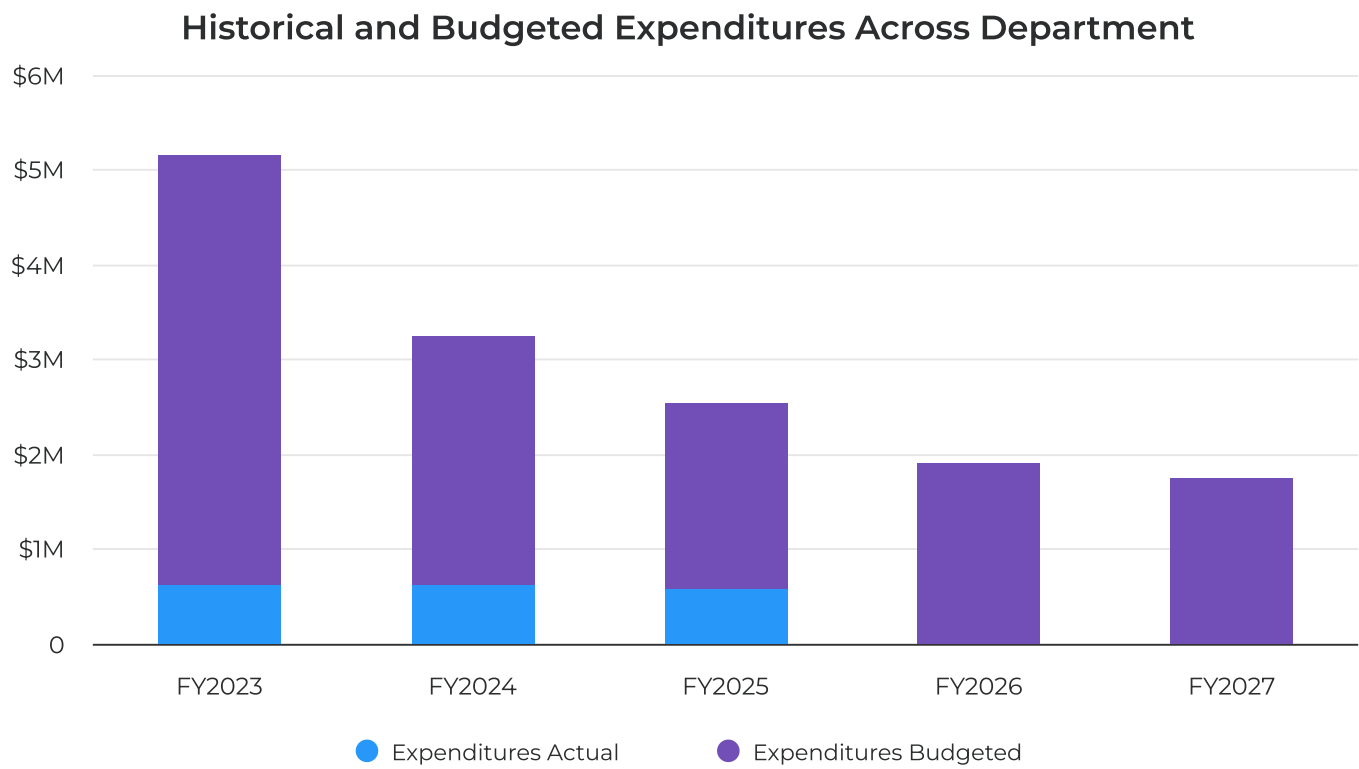
The Legal Services Department includes budgeted expenditures for Town Attorney, Town Prosecutor, and Municipal Court Public Defenders contractual services. The Town Attorney Legal Fees budgeted in the General Fund are displayed above, which represents 75% of the total Town Attorney contractual fees. The other 25% of legal fees are allocated to be spent out of the Streets Fund. The total legal services budgeted for Town Attorney contractual services is \$224,000 for FY2027, representing the contracted monthly rate plus \$8,000 of additional budget to cover any possible reimbursements or other unanticipated legal costs.

# 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. Terms such as General Government and Non-Departmental are commonly used in municipal budgeting to describe this type of cost center.

## Expenditure Summary

The following charts include actual departmental expenditures for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures for this Department.

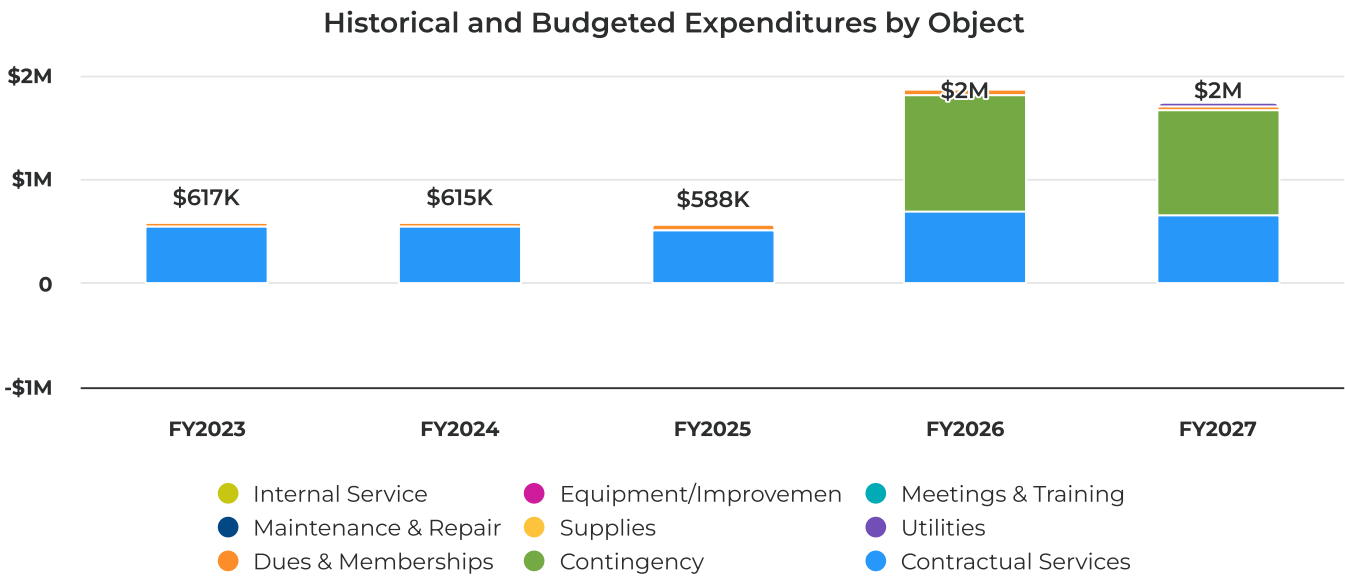


The General Government Department pays for central costs not specifically allocated to any individual department within the General Fund. For example, the Town's liability insurance in the General Fund is budgeted within this Department. The General Government Department is also home to the General Fund Contingency (aka "Wiggle Room"). To balance General Fund expenditures with ongoing projected revenues, Finance adds a Contingency budgeted expenditure line item that can be used in FY2027 for unforeseen and unplanned costs. If those costs arise, the Contingency budget is transferred to the appropriate budget within the General Fund, or sometimes to other funds. That explains why the Town spends much less than budgeted within the General Government Department, as you can see from the chart above. Please review the charts below that show the Contingency budgeted amount for FY2026 and FY2027, with actual expenditures within this Department in prior years.

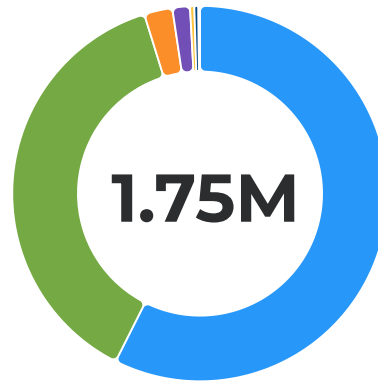
For FY2027, the General Fund Contingency ("Wiggle Room") has been set at \$1.0 million, about 11% less than the prior year.

## Expenditures by Object

The following charts include actual departmental expenditures by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures by Object for this Department.



## FY27 Expenditures by Object



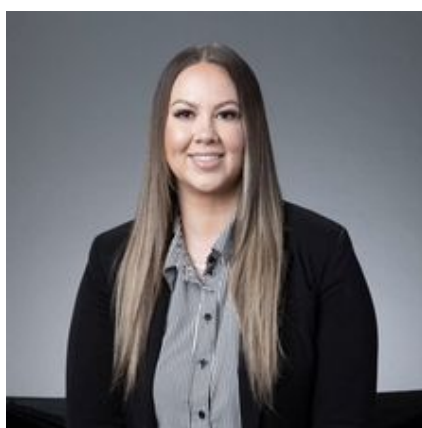
|                      |                    |        |
|----------------------|--------------------|--------|
| Contingency          | <b>\$1,002,316</b> | 57.41% |
| Contractual Services | <b>\$659,835</b>   | 37.80% |
| Dues & Memberships   | <b>\$42,416</b>    | 2.43%  |
| Utilities            | <b>\$26,488</b>    | 1.52%  |
| Supplies             | <b>\$6,305</b>     | 0.36%  |
| Maintenance & Repair | <b>\$6,000</b>     | 0.34%  |
| Meetings & Training  | <b>\$1,740</b>     | 0.10%  |
| Internal Service     | <b>\$719</b>       | 0.04%  |

## Expenditures by Object

| Category                  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|---------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Dues & Memberships        | \$44,279          | \$46,299          | \$46,999          | \$41,710                     | \$42,416                      | 1.7%                                                                            |
| Meetings & Training       | -                 | \$54              | -                 | \$1,740                      | \$1,740                       | 0.0%                                                                            |
| Maintenance & Repair      | \$1,747           | \$2,601           | \$2,337           | \$6,000                      | \$6,000                       | 0.0%                                                                            |
| Utilities                 | \$20,523          | \$20,842          | \$21,065          | \$26,488                     | \$26,488                      | 0.0%                                                                            |
| Contractual Services      | \$538,743         | \$537,067         | \$510,650         | \$696,458                    | \$659,835                     | -5.3%                                                                           |
| Supplies                  | \$8,562           | \$7,154           | \$7,053           | \$6,305                      | \$6,305                       | 0.0%                                                                            |
| Equipment/Improvement     | \$3,024           | -                 | -                 | -                            | -                             | 0.0%                                                                            |
| Internal Service          | -\$2,735          | \$1,296           | -\$5,551          | -                            | \$719                         | -                                                                               |
| Contingency               | -                 | -                 | -                 | \$1,121,243                  | \$1,002,316                   | -10.6%                                                                          |
| <b>Total Expenditures</b> | <b>\$614,144</b>  | <b>\$615,312</b>  | <b>\$582,553</b>  | <b>\$1,899,944</b>           | <b>\$1,745,819</b>            | <b>-8.1%</b>                                                                    |

# Municipal Court

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

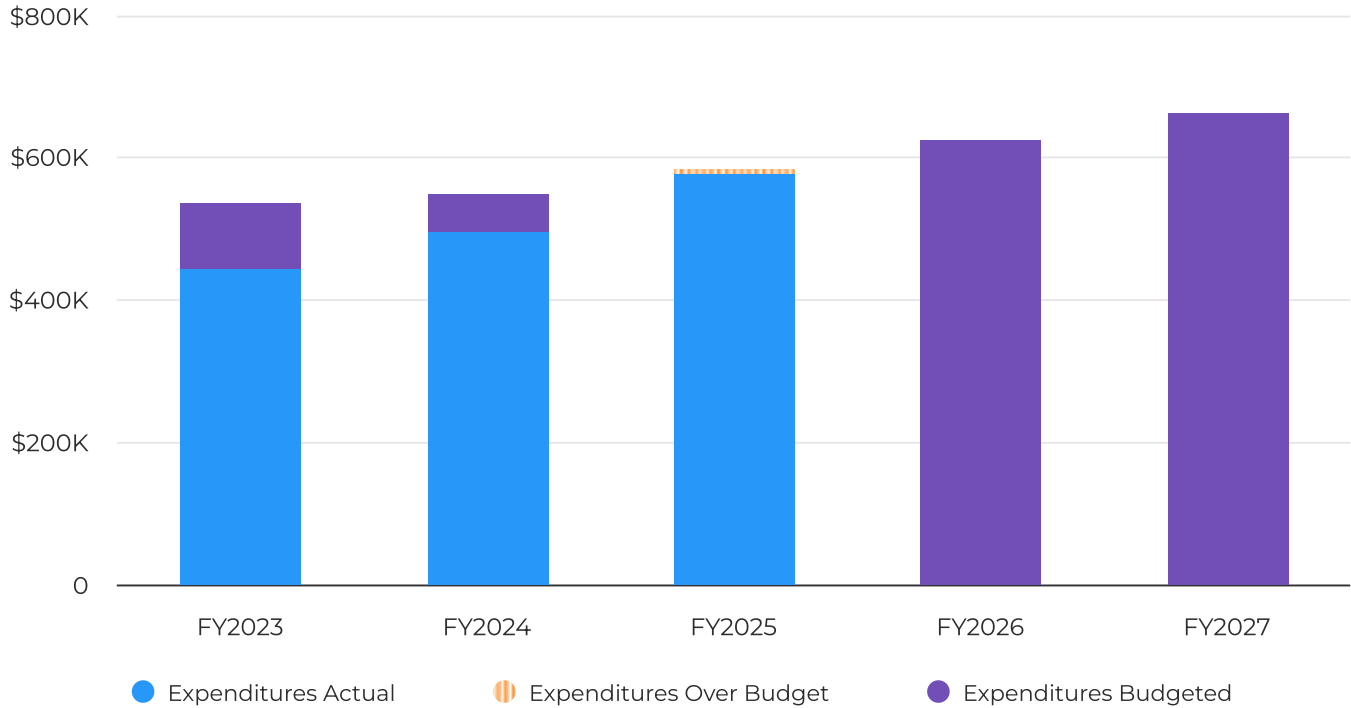


**Joanna Elliot**  
Court Administrator

## Expenditure Summary

The following charts include actual departmental expenditures for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures for this Department.

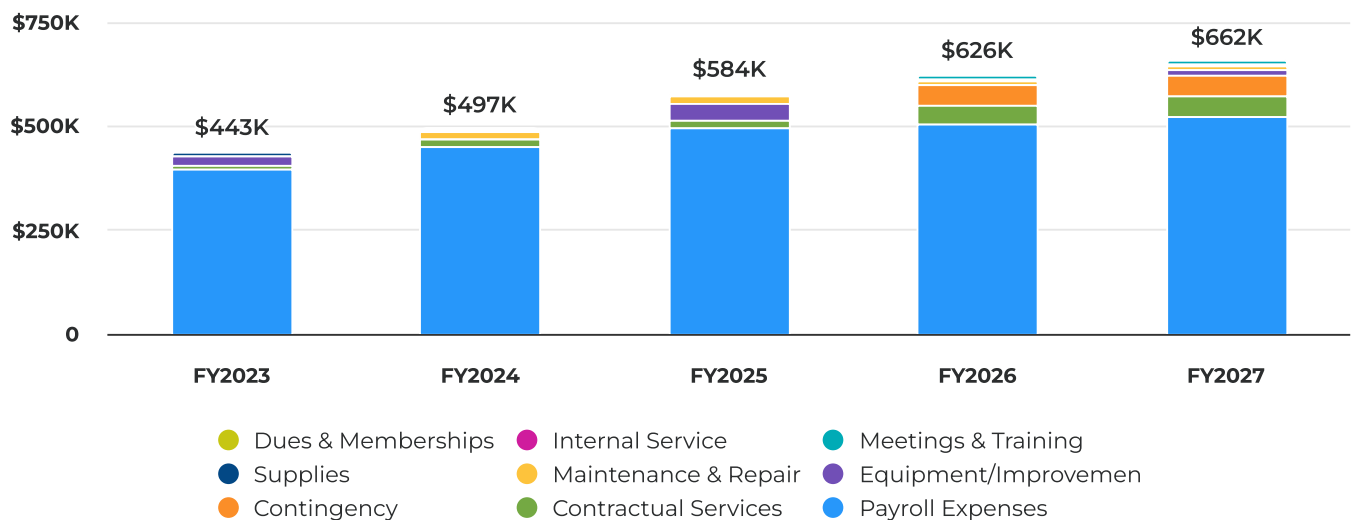
### Historical and Budgeted Expenditures Across Department



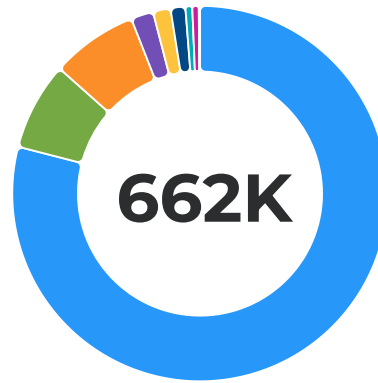
## Expenditures by Object

The following charts include actual departmental expenditures by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures by Object for this Department.

### Historical and Budgeted Expenditures by Object



## FY27 Expenditures by Object



|                       |           |        |
|-----------------------|-----------|--------|
| Payroll Expenses      | \$523,476 | 79.02% |
| Contingency           | \$50,000  | 7.55%  |
| Contractual Services  | \$49,481  | 7.47%  |
| Equipment/Improvement | \$12,760  | 1.93%  |
| Maintenance & Repair  | \$10,010  | 1.51%  |
| Meetings & Training   | \$8,405   | 1.27%  |
| Supplies              | \$3,939   | 0.59%  |
| Internal Service      | \$3,671   | 0.55%  |
| Dues & Memberships    | \$677     | 0.10%  |

## Expenditures by Object

| Category                        | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|---------------------------------|----------------|----------------|----------------|------------------------|-------------------------|---------------------------------------------------------------|
| <b>Payroll Expenses</b>         | \$393,147      | \$448,622      | \$493,793      | \$503,275              | \$523,476               | 4.0%                                                          |
| General Fund                    | \$393,147      | \$448,622      | \$493,793      | \$503,275              | \$523,476               | 4.0%                                                          |
| <b>Dues &amp; Memberships</b>   | \$2,716        | \$764          | \$685          | \$677                  | \$677                   | 0.0%                                                          |
| General Fund                    | \$2,716        | \$764          | \$685          | \$677                  | \$677                   | 0.0%                                                          |
| <b>Meetings &amp; Training</b>  | \$1,232        | \$2,815        | \$2,578        | \$8,405                | \$8,405                 | 0.0%                                                          |
| General Fund                    | \$1,232        | \$2,815        | \$2,578        | \$8,405                | \$8,405                 | 0.0%                                                          |
| <b>Maintenance &amp; Repair</b> | \$2,610        | \$15,339       | \$19,302       | \$10,010               | \$10,010                | 0.0%                                                          |
| General Fund                    | \$2,521        | \$10,339       | \$6,113        | \$10,010               | \$10,010                | 0.0%                                                          |
| Court Enhancement Fund          | \$89           | \$5,000        | \$13,189       | -                      | -                       | 0.0%                                                          |
| <b>Contractual Services</b>     | \$11,390       | \$16,956       | \$20,681       | \$43,481               | \$49,481                | 13.8%                                                         |
| General Fund                    | \$11,390       | \$16,956       | \$18,587       | \$18,481               | \$24,481                | 32.5%                                                         |
| Court Enhancement Fund          | -              | -              | \$2,095        | \$25,000               | \$25,000                | 0.0%                                                          |
| <b>Supplies</b>                 | \$5,660        | \$5,701        | \$6,448        | \$3,939                | \$3,939                 | 0.0%                                                          |
| General Fund                    | \$5,660        | \$5,701        | \$6,448        | \$3,939                | \$3,939                 | 0.0%                                                          |
| <b>Equipment/Improvement</b>    | \$21,651       | \$3,143        | \$36,825       | \$2,760                | \$12,760                | 362.3%                                                        |
| General Fund                    | \$5,812        | \$3,143        | \$2,022        | \$260                  | \$260                   | 0.0%                                                          |
| Court Enhancement Fund          | \$15,840       | -              | \$34,803       | \$2,500                | \$12,500                | 400.0%                                                        |
| <b>Internal Service</b>         | \$4,292        | \$3,476        | \$3,572        | \$3,922                | \$3,671                 | -6.4%                                                         |
| General Fund                    | \$4,292        | \$3,476        | \$3,572        | \$3,922                | \$3,671                 | -6.4%                                                         |
| <b>Contingency</b>              | -              | -              | -              | \$50,000               | \$50,000                | 0.0%                                                          |
| Court Enhancement Fund          | -              | -              | -              | \$50,000               | \$50,000                | 0.0%                                                          |



| Category                  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|---------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| <b>Total Expenditures</b> | <b>\$442,699</b>  | <b>\$496,817</b>  | <b>\$583,884</b>  | <b>\$626,469</b>             | <b>\$662,419</b>              | <b>5.7%</b>                                                                     |

# Public Works

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.

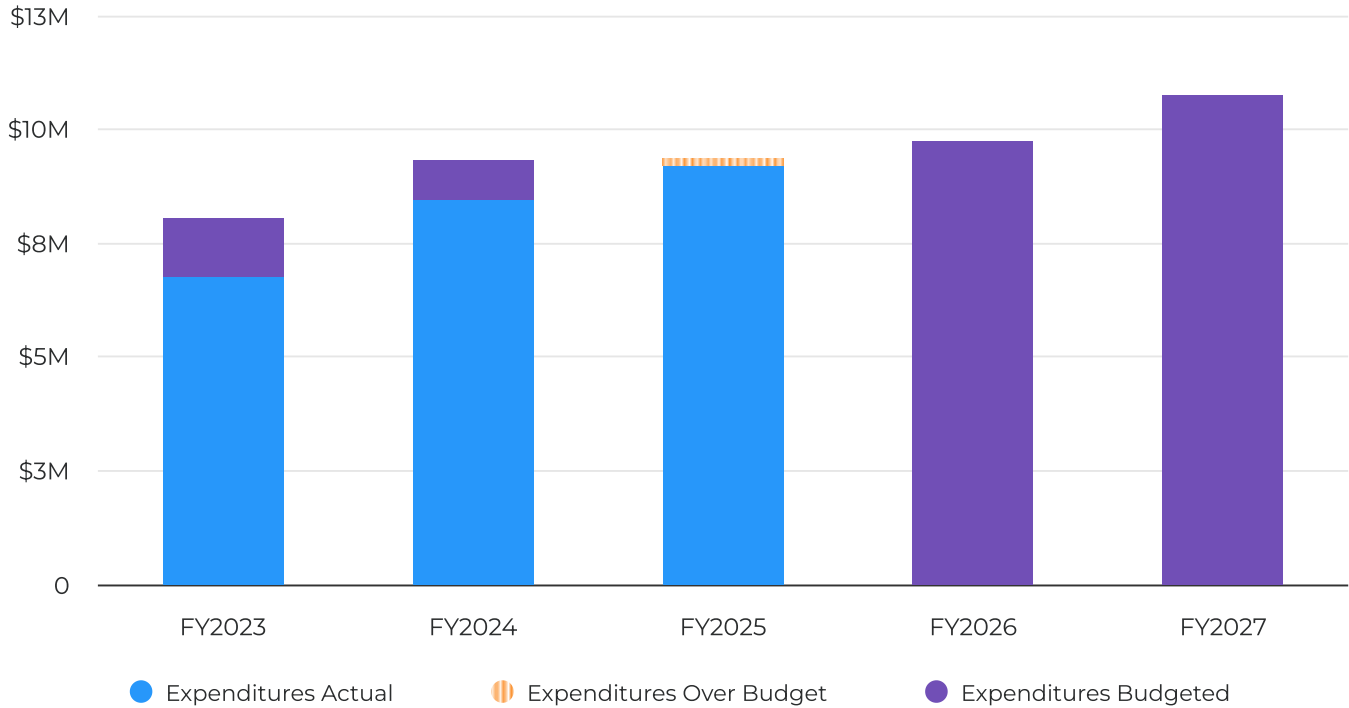


**Justin Weldy**  
Public Works Director

## Expenditure Summary

The following charts include actual departmental expenditures for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures for this Department.

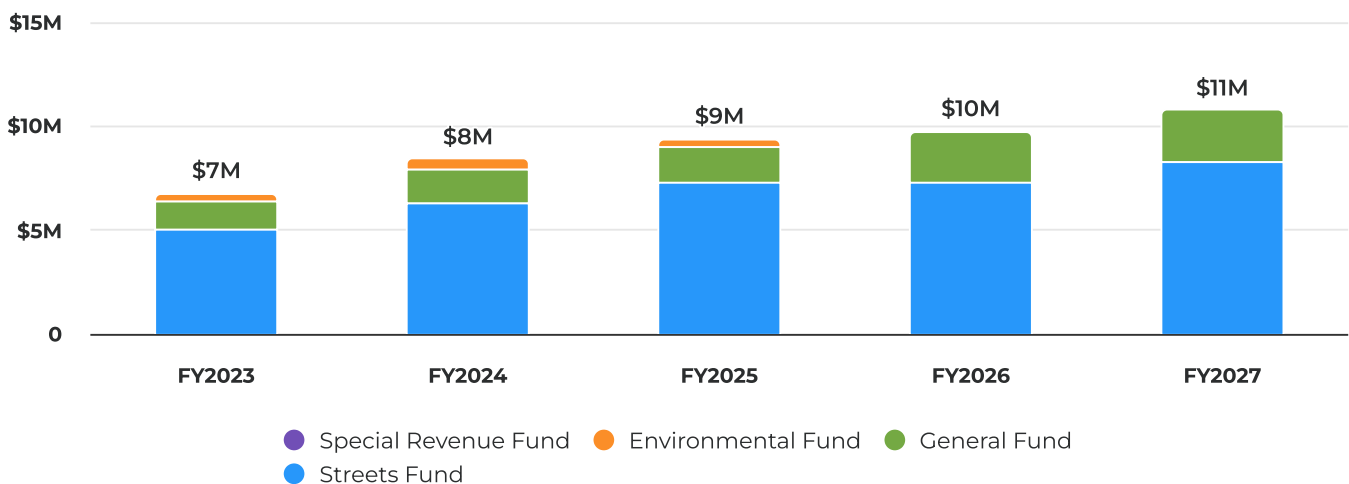
### Historical and Budgeted Expenditures Across Department



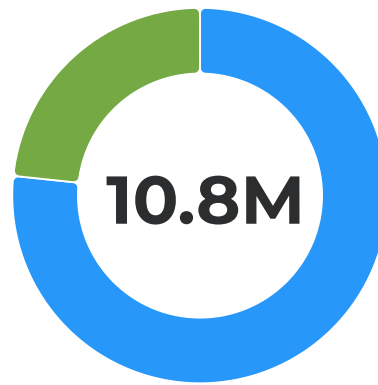
## Expenditures by Fund

The following charts include actual departmental expenditures by Fund for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures by Fund for this Department.

### Historical and Budgeted Expenditures by Fund



## FY27 Expenditures by Fund



|              |                    |        |
|--------------|--------------------|--------|
| Streets Fund | <b>\$8,269,842</b> | 76.67% |
| General Fund | <b>\$2,516,325</b> | 23.33% |

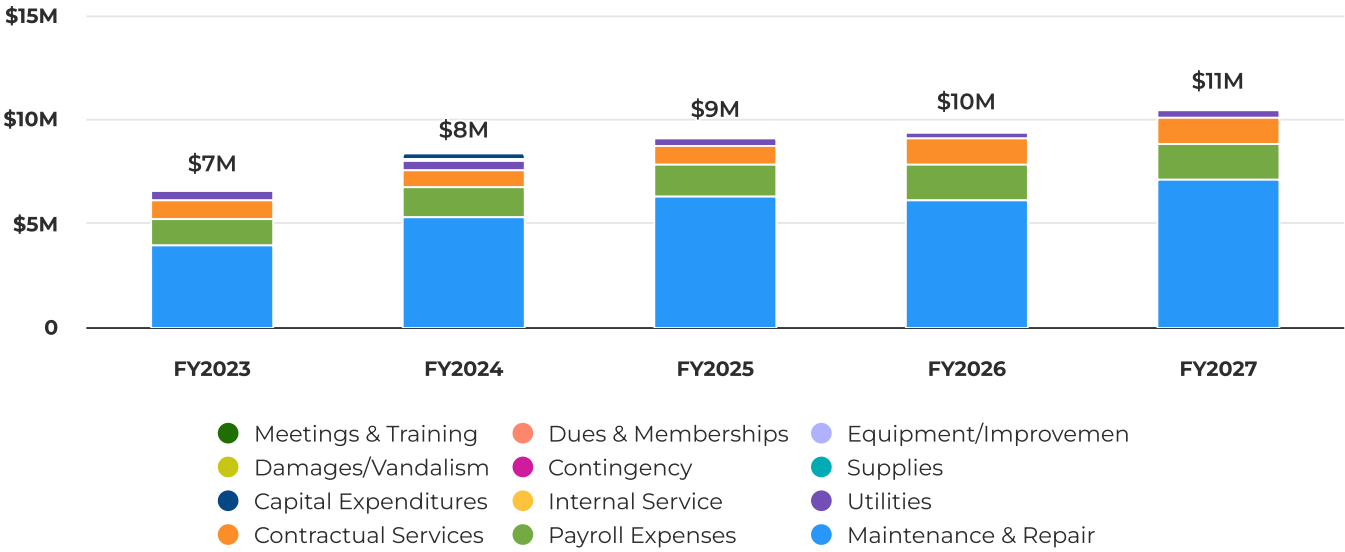
## Expenditures by Fund

| Category                  | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|---------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| General Fund              | \$1,336,419        | \$1,572,310        | \$1,678,837        | \$2,488,886                  | \$2,516,325                   | 1.1%                                                                            |
| Streets Fund              | \$5,054,003        | \$6,311,022        | \$7,286,475        | \$7,244,627                  | \$8,269,842                   | 14.2%                                                                           |
| Special Revenue Fund      | -                  | -                  | \$14,670           | -                            | -                             | -                                                                               |
| Environmental Fund        | \$386,571          | \$563,758          | \$379,776          | -                            | -                             | 0.0%                                                                            |
| <b>Total Expenditures</b> | <b>\$6,776,993</b> | <b>\$8,447,090</b> | <b>\$9,359,758</b> | <b>\$9,733,513</b>           | <b>\$10,786,167</b>           | <b>10.8%</b>                                                                    |

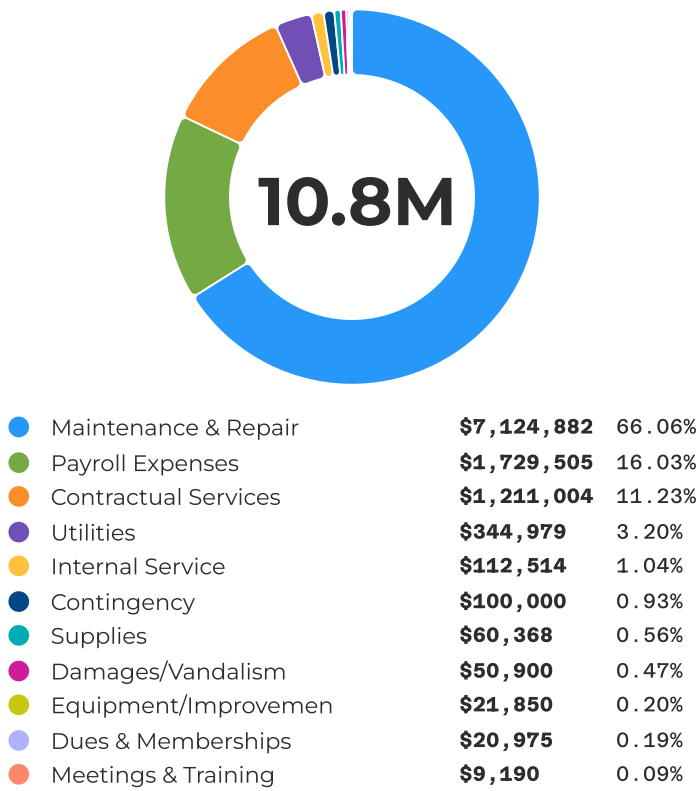
# Expenditures by Object

The following charts include actual departmental expenditures by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures by Object for this Department.

Historical and Budgeted Expenditures by Object



FY27 Expenditures by Object



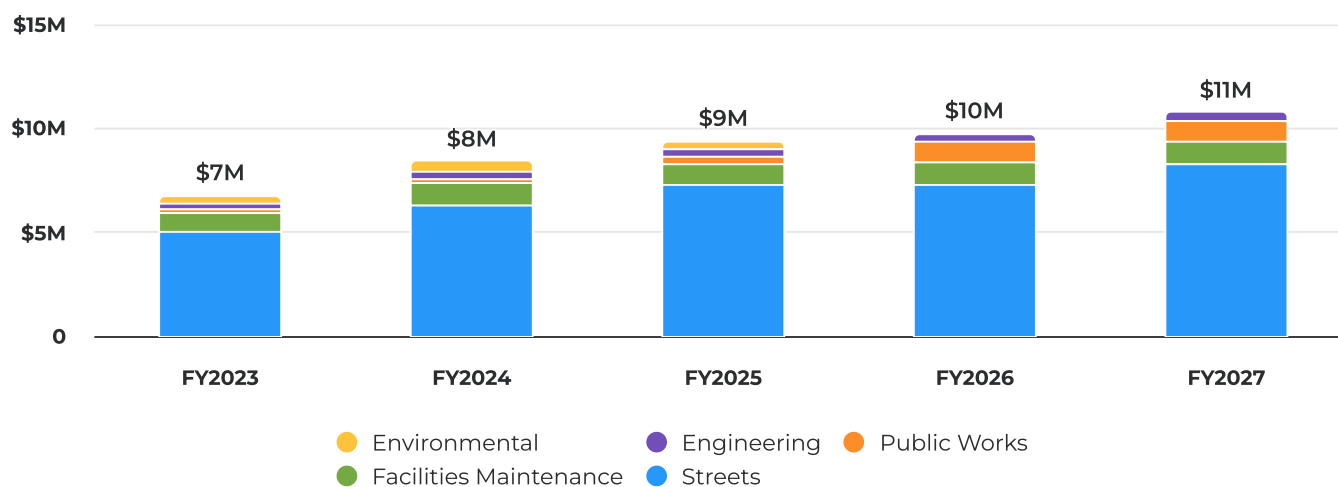
## Expenditures by Object

| Category                  | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|---------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Payroll Expenses          | \$1,274,009        | \$1,471,945        | \$1,599,889        | \$1,716,974                  | \$1,729,505                   | 0.7%                                                                            |
| Dues & Memberships        | \$12,751           | \$16,027           | \$18,143           | \$20,975                     | \$20,975                      | 0.0%                                                                            |
| Meetings & Training       | \$2,527            | \$2,366            | \$3,876            | \$9,190                      | \$9,190                       | 0.0%                                                                            |
| Maintenance & Repair      | \$3,897,919        | \$5,243,250        | \$6,247,126        | \$6,124,882                  | \$7,124,882                   | 16.3%                                                                           |
| Utilities                 | \$398,666          | \$408,989          | \$395,957          | \$339,809                    | \$344,979                     | 1.5%                                                                            |
| Contractual Services      | \$953,976          | \$870,873          | \$839,927          | \$1,201,271                  | \$1,211,004                   | 0.8%                                                                            |
| Supplies                  | \$35,693           | \$28,404           | \$30,563           | \$60,368                     | \$60,368                      | 0.0%                                                                            |
| Equipment/Improvement     | \$41,161           | \$29,660           | \$33,133           | \$21,850                     | \$21,850                      | 0.0%                                                                            |
| Damages/Vandalism         | \$38,924           | \$16,791           | \$31,575           | \$50,900                     | \$50,900                      | 0.0%                                                                            |
| Internal Service          | \$82,499           | \$86,306           | \$93,195           | \$87,294                     | \$112,514                     | 28.9%                                                                           |
| Contingency               | -                  | -                  | -                  | \$100,000                    | \$100,000                     | 0.0%                                                                            |
| Capital Expenditures      | \$38,869           | \$272,478          | \$66,373           | -                            | -                             | 0.0%                                                                            |
| <b>Total Expenditures</b> | <b>\$6,776,993</b> | <b>\$8,447,090</b> | <b>\$9,359,758</b> | <b>\$9,733,513</b>           | <b>\$10,786,167</b>           | <b>10.8%</b>                                                                    |

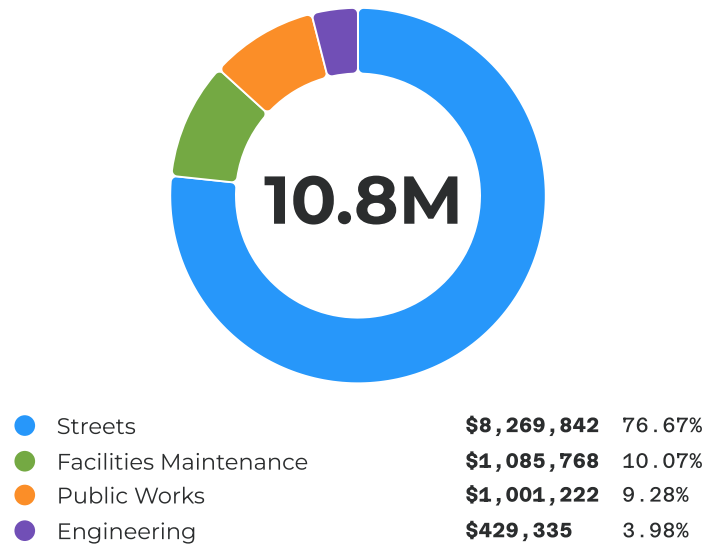
## Expenditures by Division

The following charts include actual division expenditures within the Public Works Department for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures for this Department.

Historical and Budgeted Expenditures by Division



## FY27 Expenditures by Division



## Expenditures by Division

| Category              | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|-----------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| <b>Public Works</b>   | \$163,184         | \$183,362         | \$363,525         | \$998,171                    | \$1,001,222                   | 0.3%                                                                            |
| Payroll Expenses      | \$141,919         | \$161,343         | \$182,032         | \$174,294                    | \$174,970                     | 0.4%                                                                            |
| Dues & Memberships    | \$34              | -                 | \$1,387           | \$10,585                     | \$10,585                      | 0.0%                                                                            |
| Meetings & Training   | -                 | -                 | \$50              | \$3,340                      | \$3,340                       | 0.0%                                                                            |
| Maintenance & Repair  | \$4,133           | \$432             | \$146,636         | \$539,760                    | \$539,760                     | 0.0%                                                                            |
| Utilities             | \$4,132           | \$3,200           | \$2,706           | \$3,716                      | \$3,716                       | 0.0%                                                                            |
| Contractual Services  | \$3,189           | \$6,948           | \$5,750           | \$244,720                    | \$244,720                     | 0.0%                                                                            |
| Supplies              | \$573             | \$140             | \$1,174           | \$1,345                      | \$1,345                       | 0.0%                                                                            |
| Equipment/Improvement | \$996             | \$1,514           | \$14,178          | \$450                        | \$450                         | 0.0%                                                                            |
| Damages/Vandalism     | -                 | -                 | -                 | \$10,000                     | \$10,000                      | 0.0%                                                                            |
| Internal Service      | \$8,208           | \$9,784           | \$9,612           | \$9,961                      | \$12,336                      | 23.8%                                                                           |
| <b>Engineering</b>    | \$314,872         | \$379,008         | \$349,404         | \$417,667                    | \$429,335                     | 2.8%                                                                            |
| Payroll Expenses      | \$287,820         | \$317,039         | \$332,378         | \$350,559                    | \$362,961                     | 3.5%                                                                            |
| Dues & Memberships    | \$1,757           | \$1,035           | \$1,639           | \$2,390                      | \$2,390                       | 0.0%                                                                            |
| Meetings & Training   | \$2,117           | \$1,981           | \$3,226           | \$2,350                      | \$2,350                       | 0.0%                                                                            |
| Maintenance & Repair  | \$420             | \$738             | \$474             | -                            | -                             | 0.0%                                                                            |
| Utilities             | -                 | -                 | -                 | \$1,560                      | \$1,560                       | 0.0%                                                                            |
| Contractual Services  | \$18,573          | \$56,275          | \$8,033           | \$56,950                     | \$56,950                      | 0.0%                                                                            |
| Supplies              | \$254             | \$177             | \$276             | \$800                        | \$800                         | 0.0%                                                                            |
| Equipment/Improvement | \$896             | -                 | \$611             | -                            | -                             | 0.0%                                                                            |
| Internal Service      | \$3,035           | \$1,764           | \$2,765           | \$3,058                      | \$2,324                       | -24.0%                                                                          |
| <b>Streets</b>        | \$5,054,003       | \$6,311,022       | \$7,286,475       | \$7,244,627                  | \$8,269,842                   | 14.2%                                                                           |
| Payroll Expenses      | \$570,144         | \$658,659         | \$729,998         | \$816,489                    | \$811,489                     | -0.6%                                                                           |
| Dues & Memberships    | \$1,810           | \$3,127           | \$1,315           | \$8,000                      | \$8,000                       | 0.0%                                                                            |
| Meetings & Training   | \$410             | \$385             | \$600             | \$2,000                      | \$2,000                       | 0.0%                                                                            |
| Maintenance & Repair  | \$3,465,658       | \$4,714,716       | \$5,631,540       | \$5,320,910                  | \$6,320,910                   | 18.8%                                                                           |

| Category                      | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|-------------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Utilities                     | \$158,079          | \$144,904          | \$145,660          | \$146,352                    | \$146,923                     | 0.4%                                                                            |
| Contractual Services          | \$689,650          | \$559,452          | \$591,518          | \$704,190                    | \$713,923                     | 1.4%                                                                            |
| Supplies                      | \$16,953           | \$14,999           | \$12,568           | \$22,620                     | \$22,620                      | 0.0%                                                                            |
| Equipment/Improvement         | \$24,060           | \$15,042           | \$5,627            | \$16,500                     | \$16,500                      | 0.0%                                                                            |
| Damages/Vandalism             | \$38,690           | \$16,778           | \$31,575           | \$40,000                     | \$40,000                      | 0.0%                                                                            |
| Internal Service              | \$62,872           | \$67,266           | \$69,699           | \$67,566                     | \$87,477                      | 29.5%                                                                           |
| Contingency                   | -                  | -                  | -                  | \$100,000                    | \$100,000                     | 0.0%                                                                            |
| Capital Expenditures          | \$25,676           | \$115,695          | \$66,373           | -                            | -                             | 0.0%                                                                            |
| <b>Facilities Maintenance</b> | <b>\$858,363</b>   | <b>\$1,009,941</b> | <b>\$980,579</b>   | <b>\$1,073,048</b>           | <b>\$1,085,768</b>            | <b>1.2%</b>                                                                     |
| Payroll Expenses              | \$274,125          | \$334,905          | \$355,480          | \$375,632                    | \$380,085                     | 1.2%                                                                            |
| Dues & Memberships            | -                  | -                  | \$2,693            | -                            | -                             | 0.0%                                                                            |
| Meetings & Training           | -                  | -                  | -                  | \$1,500                      | \$1,500                       | 0.0%                                                                            |
| Maintenance & Repair          | \$176,766          | \$217,250          | \$205,419          | \$264,212                    | \$264,212                     | 0.0%                                                                            |
| Utilities                     | \$236,455          | \$260,578          | \$247,592          | \$188,181                    | \$192,780                     | 2.4%                                                                            |
| Contractual Services          | \$118,103          | \$150,703          | \$130,788          | \$195,411                    | \$195,411                     | 0.0%                                                                            |
| Supplies                      | \$17,912           | \$13,002           | \$16,495           | \$35,603                     | \$35,603                      | 0.0%                                                                            |
| Equipment/Improvement         | \$15,209           | \$8,347            | \$12,716           | \$4,900                      | \$4,900                       | 0.0%                                                                            |
| Damages/Vandalism             | -                  | -                  | -                  | \$900                        | \$900                         | 0.0%                                                                            |
| Internal Service              | \$6,599            | \$5,772            | \$9,397            | \$6,709                      | \$10,377                      | 54.7%                                                                           |
| Capital Expenditures          | \$13,193           | \$19,384           | -                  | -                            | -                             | 0.0%                                                                            |
| <b>Environmental</b>          | <b>\$386,571</b>   | <b>\$563,758</b>   | <b>\$379,776</b>   | <b>-</b>                     | <b>-</b>                      | <b>0.0%</b>                                                                     |
| Dues & Memberships            | \$9,150            | \$11,865           | \$11,110           | -                            | -                             | 0.0%                                                                            |
| Maintenance & Repair          | \$250,942          | \$310,114          | \$263,057          | -                            | -                             | 0.0%                                                                            |
| Utilities                     | -                  | \$306              | -                  | -                            | -                             | 0.0%                                                                            |
| Contractual Services          | \$124,461          | \$97,495           | \$103,837          | -                            | -                             | 0.0%                                                                            |
| Supplies                      | -                  | \$87               | \$50               | -                            | -                             | 0.0%                                                                            |
| Equipment/Improvement         | -                  | \$4,756            | -                  | -                            | -                             | 0.0%                                                                            |
| Damages/Vandalism             | \$233              | \$14               | -                  | -                            | -                             | 0.0%                                                                            |
| Internal Service              | \$1,785            | \$1,722            | \$1,722            | -                            | -                             | 0.0%                                                                            |
| Capital Expenditures          | -                  | \$137,399          | -                  | -                            | -                             | 0.0%                                                                            |
| <b>Total Expenditures</b>     | <b>\$6,776,993</b> | <b>\$8,447,090</b> | <b>\$9,359,758</b> | <b>\$9,733,513</b>           | <b>\$10,786,167</b>           | <b>10.8%</b>                                                                    |

Within the \$6.3 million budgeted in the Streets Division for maintenance and repair, \$6 million of that is specifically budgeted for the Pavement Management Program in FY2027, an increase of \$1 million from the prior year. This will provide the Town Council additional options and budget authority for additional roadwork during the fiscal year.



# Development Services

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.

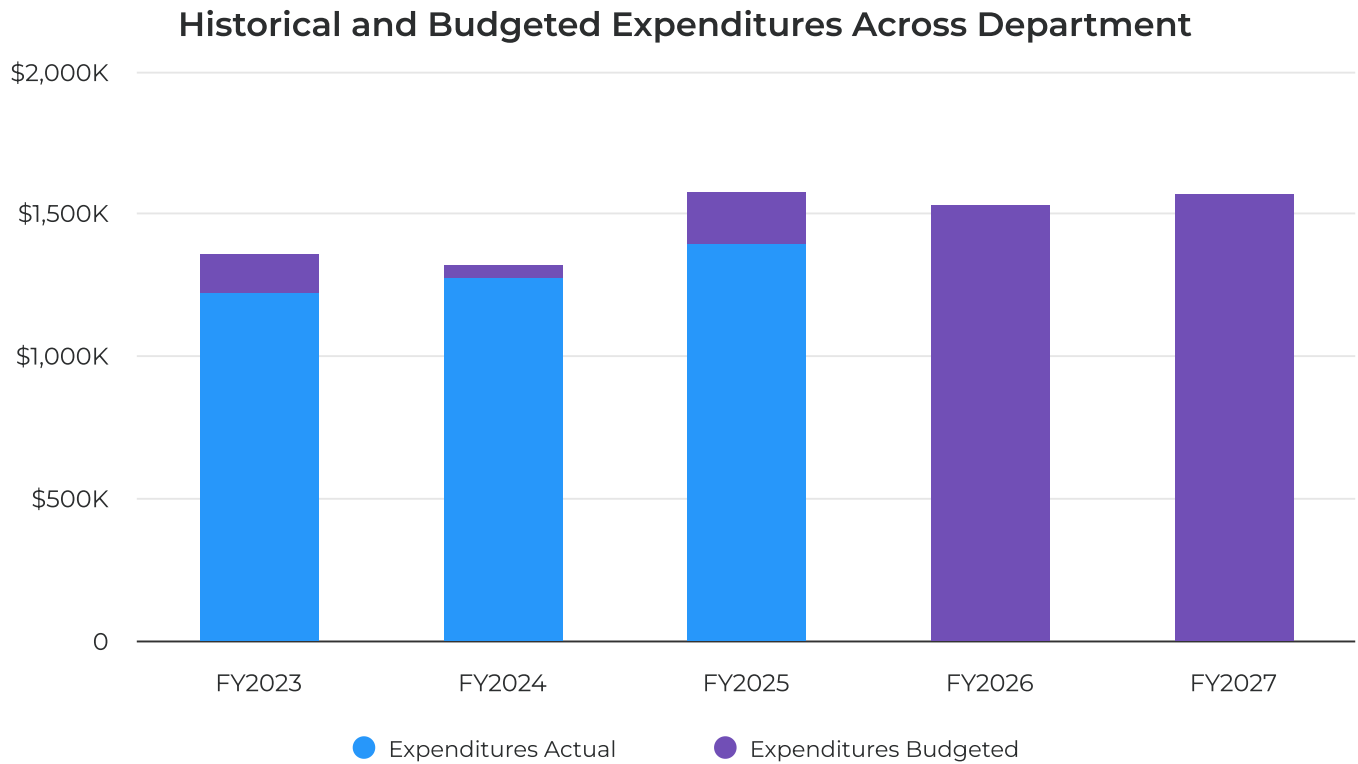


**John Wesley**

Development Services Director

## Expenditure Summary

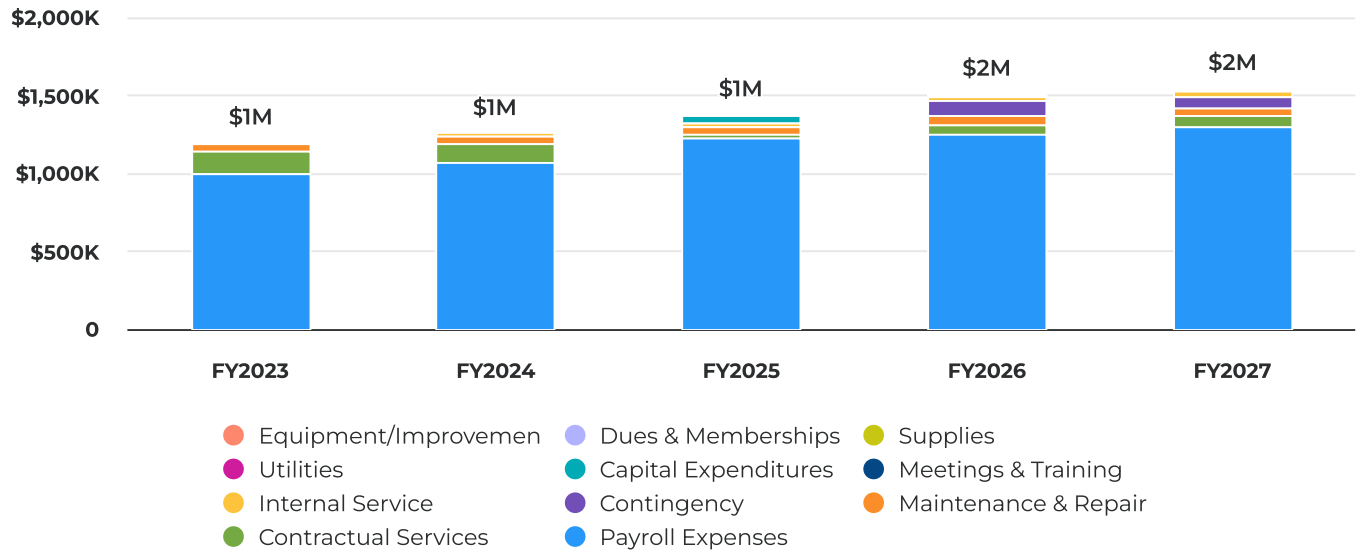
The following charts include actual departmental expenditures for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures for this Department.



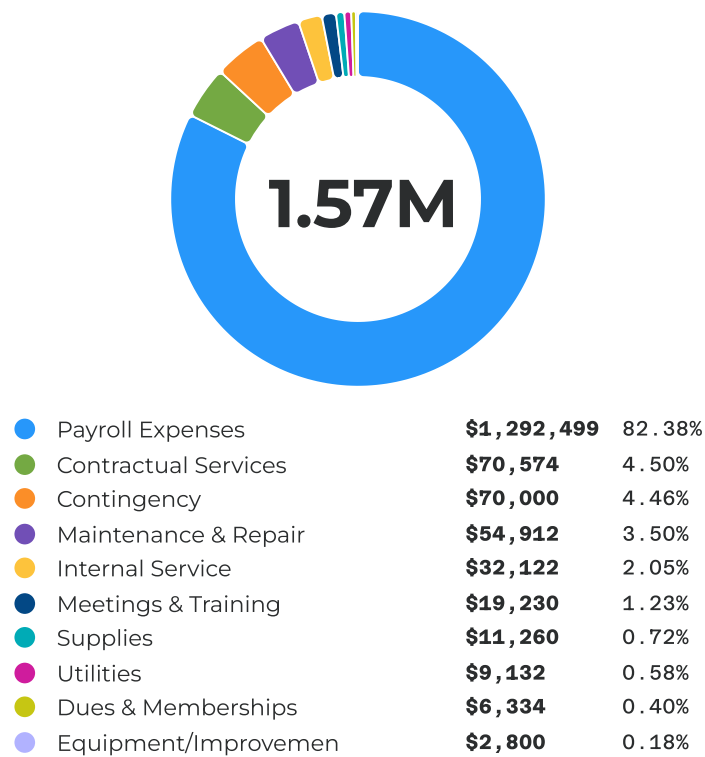
## Expenditures by Object

The following charts include actual departmental expenditures by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures by Object for this Department.

### Historical and Budgeted Expenditures by Object



### FY27 Expenditures by Object



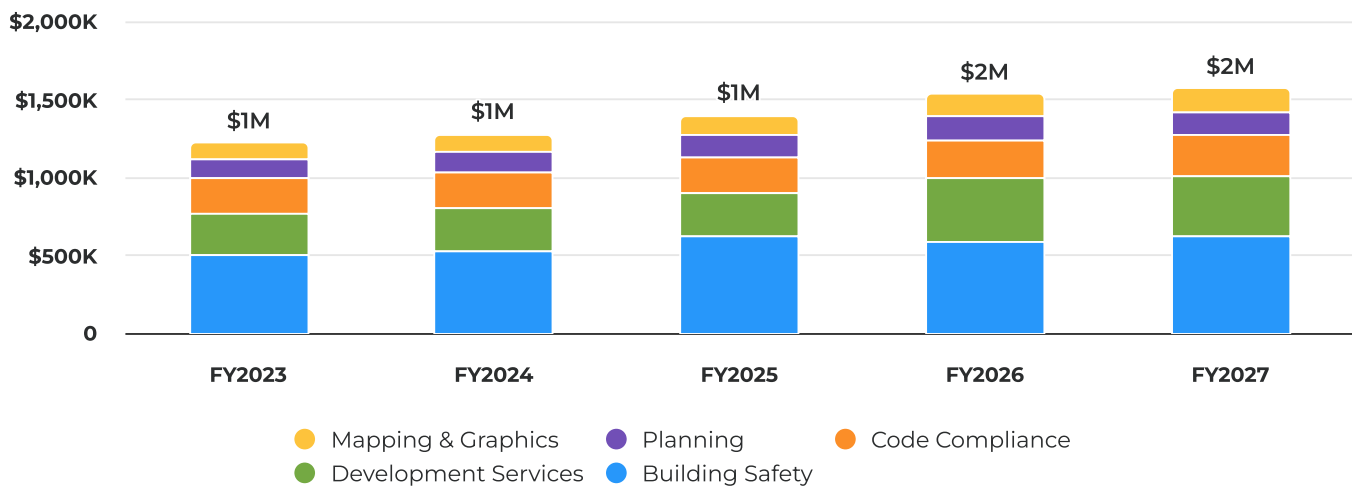
## Expenditures by Object

| Category                  | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%)<br>Change) |
|---------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|----------------------------------------------------------------------------------|
| Payroll Expenses          | \$993,849          | \$1,067,983        | \$1,218,681        | \$1,241,103                  | \$1,292,499                   | 4.1%                                                                             |
| Dues & Memberships        | \$3,199            | \$2,545            | \$6,654            | \$5,999                      | \$6,334                       | 5.6%                                                                             |
| Meetings & Training       | \$3,660            | \$1,766            | \$4,174            | \$19,230                     | \$19,230                      | 0.0%                                                                             |
| Maintenance & Repair      | \$40,375           | \$50,187           | \$46,895           | \$51,912                     | \$54,912                      | 5.8%                                                                             |
| Utilities                 | \$9,100            | \$7,557            | \$9,050            | \$9,132                      | \$9,132                       | 0.0%                                                                             |
| Contractual Services      | \$147,851          | \$120,853          | \$30,853           | \$70,574                     | \$70,574                      | 0.0%                                                                             |
| Supplies                  | \$2,926            | \$3,278            | \$3,722            | \$11,260                     | \$11,260                      | 0.0%                                                                             |
| Equipment/Improvement     | \$774              | \$2,631            | \$725              | \$2,800                      | \$2,800                       | 0.0%                                                                             |
| Internal Service          | \$19,966           | \$18,521           | \$24,111           | \$20,503                     | \$32,122                      | 56.7%                                                                            |
| Contingency               | -                  | -                  | -                  | \$100,000                    | \$70,000                      | -30.0%                                                                           |
| Capital Expenditures      | -                  | -                  | \$47,907           | -                            | -                             | 0.0%                                                                             |
| <b>Total Expenditures</b> | <b>\$1,221,700</b> | <b>\$1,275,320</b> | <b>\$1,392,773</b> | <b>\$1,532,513</b>           | <b>\$1,568,863</b>            | <b>2.4%</b>                                                                      |

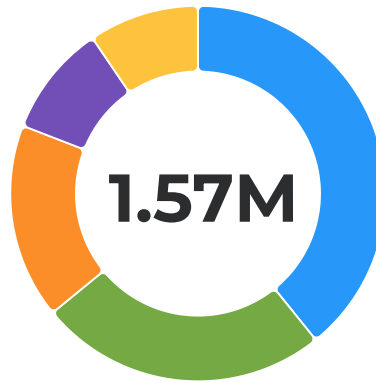
## Expenditures by Division

The following charts include actual division expenditures within the Development Services Department by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures for this Department.

Historical and Budgeted Expenditures by Division



## FY27 Expenditures by Division



|                        |                  |        |
|------------------------|------------------|--------|
| ● Building Safety      | <b>\$615,172</b> | 39.21% |
| ● Development Services | <b>\$390,139</b> | 24.87% |
| ● Code Compliance      | <b>\$263,662</b> | 16.81% |
| ● Planning             | <b>\$151,080</b> | 9.63%  |
| ● Mapping & Graphics   | <b>\$148,810</b> | 9.49%  |

## Expenditures by Division

| Category                    | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Budgeted (%<br>Change) |
|-----------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|-----------------------------------------------------------------------|
| <b>Development Services</b> | \$260,725         | \$283,692         | \$287,108         | \$413,256                    | \$390,139                     | -5.6%                                                                 |
| Payroll Expenses            | \$190,070         | \$211,029         | \$221,677         | \$234,455                    | \$241,476                     | 3.0%                                                                  |
| Dues & Memberships          | \$950             | \$926             | \$926             | \$1,086                      | \$1,086                       | 0.0%                                                                  |
| Meetings & Training         | \$560             | \$182             | -                 | \$4,100                      | \$4,100                       | 0.0%                                                                  |
| Maintenance & Repair        | \$36,473          | \$44,483          | \$38,524          | \$45,200                     | \$45,200                      | 0.0%                                                                  |
| Utilities                   | \$2,195           | \$1,920           | \$1,760           | -                            | -                             | 0.0%                                                                  |
| Contractual Services        | \$27,298          | \$22,297          | \$21,947          | \$21,524                     | \$21,524                      | 0.0%                                                                  |
| Supplies                    | \$850             | \$1,370           | \$727             | \$5,105                      | \$5,105                       | 0.0%                                                                  |
| Equipment/Improvement       | \$435             | \$21              | \$15              | -                            | -                             | 0.0%                                                                  |
| Internal Service            | \$1,894           | \$1,464           | \$1,531           | \$1,786                      | \$1,648                       | -7.7%                                                                 |
| Contingency                 | -                 | -                 | -                 | \$100,000                    | \$70,000                      | -30.0%                                                                |
| <b>Planning</b>             | \$121,843         | \$133,725         | \$139,047         | \$153,379                    | \$151,080                     | -1.5%                                                                 |
| Payroll Expenses            | \$115,827         | \$127,116         | \$129,221         | \$139,751                    | \$138,069                     | -1.2%                                                                 |
| Dues & Memberships          | \$1,329           | \$1,419           | \$1,595           | \$2,213                      | \$2,213                       | 0.0%                                                                  |
| Meetings & Training         | \$15              | \$425             | \$1,416           | \$4,600                      | \$4,600                       | 0.0%                                                                  |
| Contractual Services        | \$2,640           | \$3,694           | \$5,317           | \$4,850                      | \$4,850                       | 0.0%                                                                  |
| Supplies                    | \$601             | \$277             | \$273             | \$345                        | \$345                         | 0.0%                                                                  |
| Equipment/Improvement       | -                 | -                 | -                 | \$100                        | \$100                         | 0.0%                                                                  |
| Internal Service            | \$1,431           | \$794             | \$1,225           | \$1,520                      | \$903                         | -40.6%                                                                |
| <b>Building Safety</b>      | \$502,393         | \$521,678         | \$614,478         | \$580,764                    | \$615,172                     | 5.9%                                                                  |
| Payroll Expenses            | \$377,123         | \$418,345         | \$540,847         | \$529,306                    | \$554,469                     | 4.8%                                                                  |
| Dues & Memberships          | \$615             | \$200             | \$4,033           | \$2,380                      | \$2,715                       | 14.1%                                                                 |
| Meetings & Training         | \$1,635           | \$1,159           | \$2,183           | \$4,730                      | \$4,730                       | 0.0%                                                                  |
| Maintenance & Repair        | \$113             | \$3,736           | \$5,961           | \$1,092                      | \$1,092                       | 0.0%                                                                  |
| Utilities                   | \$1,967           | \$1,974           | \$2,645           | \$2,980                      | \$2,980                       | 0.0%                                                                  |
| Contractual Services        | \$113,384         | \$89,174          | \$158             | \$31,000                     | \$31,000                      | 0.0%                                                                  |

| Category                      | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Budgeted (%<br>Change) |
|-------------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|-----------------------------------------------------------------------|
| Supplies                      | \$309              | \$158              | \$533              | \$1,480                      | \$1,480                       | 0.0%                                                                  |
| Equipment/Improvement         | \$311              | \$28               | \$710              | \$200                        | \$200                         | 0.0%                                                                  |
| Internal Service              | \$6,937            | \$6,903            | \$9,501            | \$7,596                      | \$16,506                      | 117.3%                                                                |
| Capital Expenditures          | -                  | -                  | \$47,907           | -                            | -                             | 0.0%                                                                  |
| <b>Code Compliance</b>        | \$229,796          | \$219,500          | \$229,633          | \$242,301                    | \$263,662                     | 8.8%                                                                  |
| Payroll Expenses              | \$211,182          | \$201,523          | \$211,888          | \$217,213                    | \$235,110                     | 8.2%                                                                  |
| Dues & Memberships            | \$305              | -                  | \$100              | \$320                        | \$320                         | 0.0%                                                                  |
| Meetings & Training           | \$1,450            | -                  | \$575              | \$2,300                      | \$2,300                       | 0.0%                                                                  |
| Maintenance & Repair          | \$2,071            | \$485              | \$342              | \$1,120                      | \$1,120                       | 0.0%                                                                  |
| Utilities                     | \$4,938            | \$3,662            | \$4,645            | \$6,152                      | \$6,152                       | 0.0%                                                                  |
| Contractual Services          | \$182              | \$2,400            | \$166              | \$3,200                      | \$3,200                       | 0.0%                                                                  |
| Supplies                      | \$828              | \$239              | \$800              | \$730                        | \$730                         | 0.0%                                                                  |
| Equipment/Improvement         | \$28               | \$2,582            | -                  | \$2,500                      | \$2,500                       | 0.0%                                                                  |
| Internal Service              | \$8,811            | \$8,609            | \$11,116           | \$8,766                      | \$12,230                      | 39.5%                                                                 |
| <b>Mapping &amp; Graphics</b> | \$106,943          | \$116,725          | \$122,507          | \$142,813                    | \$148,810                     | 4.2%                                                                  |
| Payroll Expenses              | \$99,647           | \$109,970          | \$115,047          | \$120,378                    | \$123,375                     | 2.5%                                                                  |
| Meetings & Training           | -                  | -                  | -                  | \$3,500                      | \$3,500                       | 0.0%                                                                  |
| Maintenance & Repair          | \$1,719            | \$1,483            | \$2,068            | \$4,500                      | \$7,500                       | 66.7%                                                                 |
| Contractual Services          | \$4,346            | \$3,288            | \$3,264            | \$10,000                     | \$10,000                      | 0.0%                                                                  |
| Supplies                      | \$339              | \$1,233            | \$1,390            | \$3,600                      | \$3,600                       | 0.0%                                                                  |
| Internal Service              | \$893              | \$751              | \$738              | \$835                        | \$835                         | 0.0%                                                                  |
| <b>Total Expenditures</b>     | <b>\$1,221,700</b> | <b>\$1,275,320</b> | <b>\$1,392,773</b> | <b>\$1,532,513</b>           | <b>\$1,568,863</b>            | <b>2.4%</b>                                                           |

# Community Services

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.

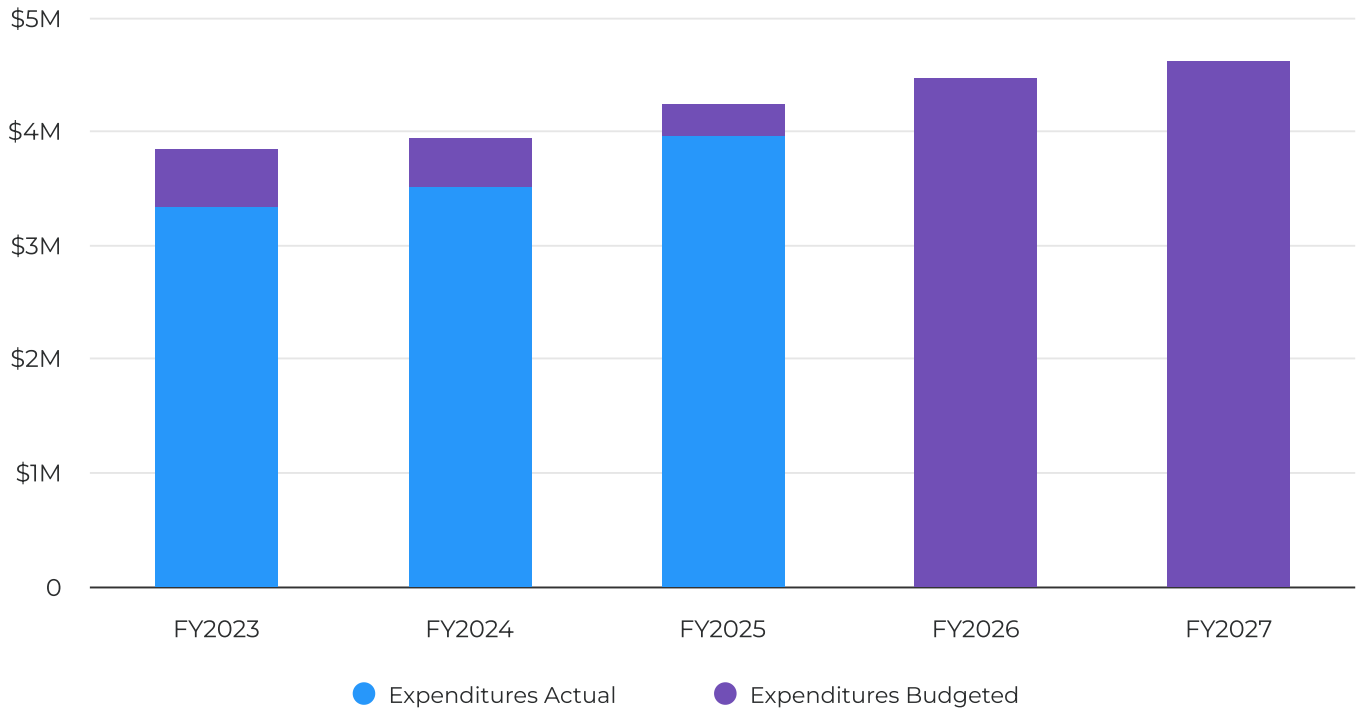


**Kevin Snipes**  
Community Services Director

## Expenditure Summary

The following charts include actual departmental expenditures for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures for this Department.

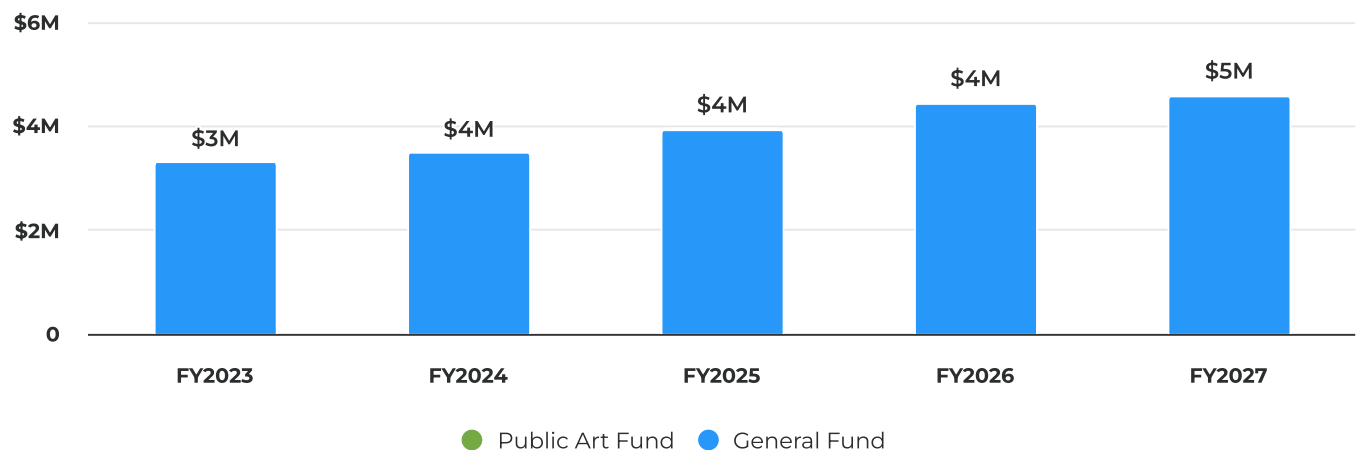
### Historical and Budgeted Expenditures Across Department



## Expenditures by Fund

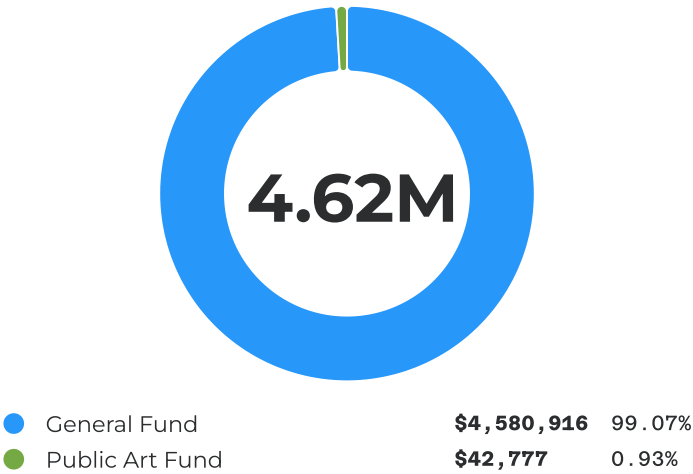
The following charts include actual departmental expenditures by Fund for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures by Fund for this Department.

### Historical and Budgeted Expenditures by Fund





FY27 Expenditures by Fund



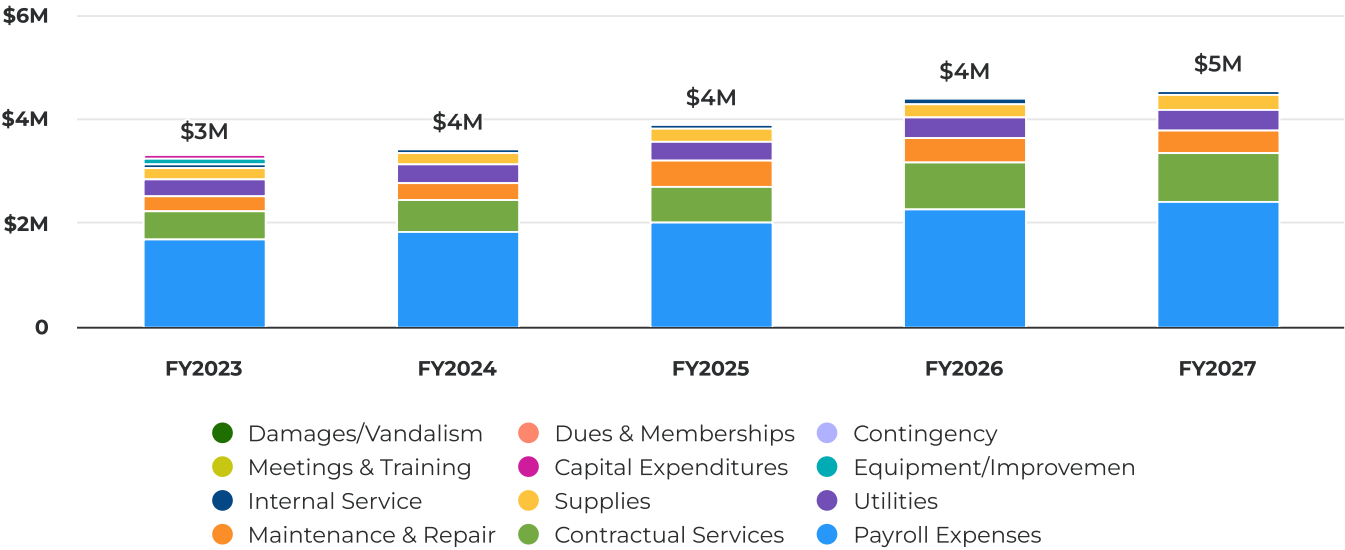
Expenditures by Fund

| Category           | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|--------------------|----------------|----------------|----------------|------------------------|-------------------------|---------------------------------------------------------------|
| General Fund       | \$3,303,757.79 | \$3,487,932.58 | \$3,932,654.61 | \$4,427,565.00         | \$4,580,916.00          | 3.46%                                                         |
| Public Art Fund    | \$23,756.49    | \$31,463.59    | \$33,193.67    | \$40,214.00            | \$42,777.00             | 6.37%                                                         |
| Total Expenditures | \$3,327,514.28 | \$3,519,396.17 | \$3,965,848.28 | \$4,467,779.00         | \$4,623,693.00          | 3.49%                                                         |

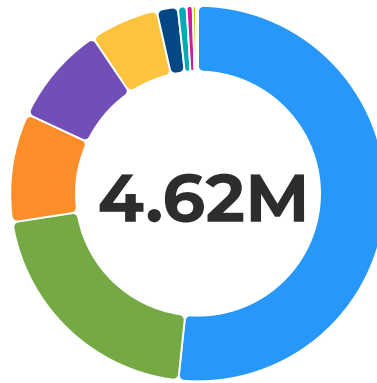
Expenditures by Object

The following charts include actual departmental expenditures by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures by Object for this Department.

Historical and Budgeted Expenditures by Object



## FY27 Expenditures by Object



|                       |             |        |
|-----------------------|-------------|--------|
| Payroll Expenses      | \$2,389,203 | 51.67% |
| Contractual Services  | \$965,553   | 20.88% |
| Maintenance & Repair  | \$434,027   | 9.39%  |
| Utilities             | \$397,985   | 8.61%  |
| Supplies              | \$272,961   | 5.90%  |
| Internal Service      | \$84,007    | 1.82%  |
| Contingency           | \$35,000    | 0.76%  |
| Meetings & Training   | \$23,987    | 0.52%  |
| Equipment/Improvement | \$12,250    | 0.26%  |
| Dues & Memberships    | \$5,970     | 0.13%  |
| Damages/Vandalism     | \$2,750     | 0.06%  |

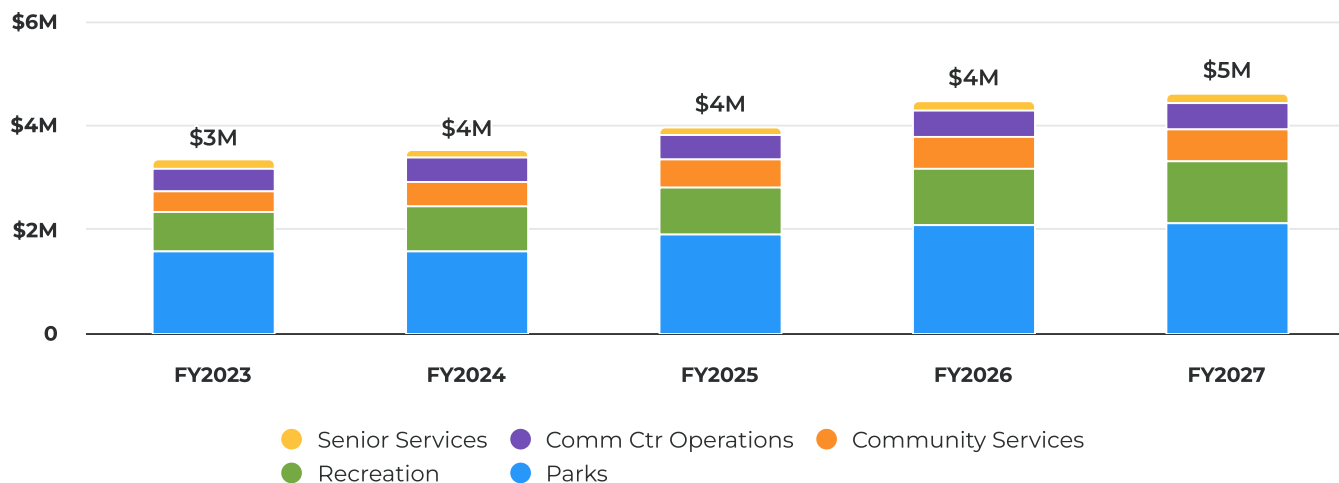
## Expenditures by Object

| Category                  | FY 2023 Actual     | FY 2024 Actual     | FY 2025 Actual     | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (%) Change |
|---------------------------|--------------------|--------------------|--------------------|------------------------|-------------------------|---------------------------------------------------------------|
| Payroll Expenses          | \$1,667,818        | \$1,828,329        | \$2,005,552        | \$2,246,822            | \$2,389,203             | 6.3%                                                          |
| Dues & Memberships        | \$5,436            | \$6,895            | \$4,678            | \$6,020                | \$5,970                 | -0.8%                                                         |
| Meetings & Training       | \$18,028           | \$13,757           | \$17,887           | \$28,987               | \$23,987                | -17.2%                                                        |
| Maintenance & Repair      | \$308,724          | \$335,040          | \$516,688          | \$469,772              | \$434,027               | -7.6%                                                         |
| Utilities                 | \$337,342          | \$366,999          | \$368,916          | \$391,355              | \$397,985               | 1.7%                                                          |
| Contractual Services      | \$541,187          | \$607,874          | \$681,446          | \$912,690              | \$965,553               | 5.8%                                                          |
| Supplies                  | \$188,222          | \$203,109          | \$223,646          | \$276,516              | \$272,961               | -1.3%                                                         |
| Equipment/Improvement     | \$106,851          | \$51,911           | \$46,793           | \$21,050               | \$12,250                | -41.8%                                                        |
| Damages/Vandalism         | \$3,532            | \$727              | \$8,130            | \$2,100                | \$2,750                 | 31.0%                                                         |
| Internal Service          | \$72,463           | \$76,384           | \$77,554           | \$77,467               | \$84,007                | 8.4%                                                          |
| Contingency               | -                  | -                  | -                  | \$35,000               | \$35,000                | 0.0%                                                          |
| Capital Expenditures      | \$77,910           | \$28,371           | \$14,558           | -                      | -                       | 0.0%                                                          |
| <b>Total Expenditures</b> | <b>\$3,327,514</b> | <b>\$3,519,396</b> | <b>\$3,965,848</b> | <b>\$4,467,779</b>     | <b>\$4,623,693</b>      | <b>3.5%</b>                                                   |

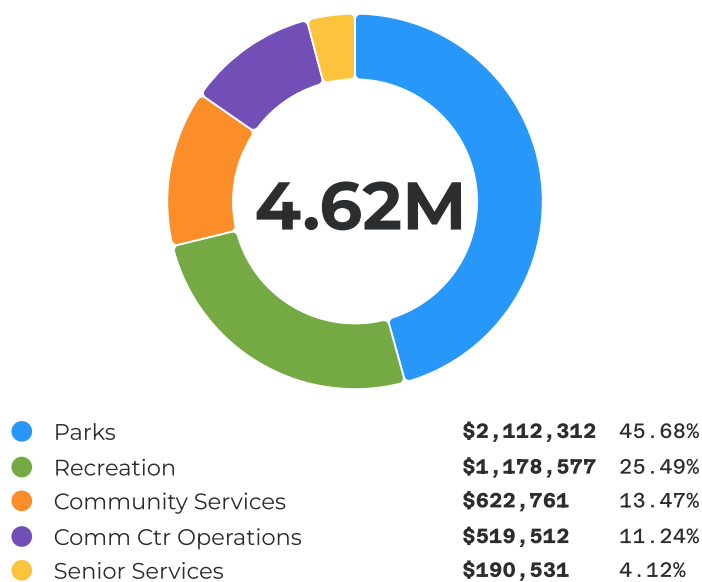
## Expenditures by Division

The following charts include actual division expenditures within the Community Services Department for FY2023 through FY2025, and budgeted FY2026 and FY2027 division expenditures for this Department.

**Historical and Budgeted Expenditures by Division**



**FY27 Expenditures by Division**



## Expenditures by Division

| Category                  | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|---------------------------|----------------|----------------|----------------|------------------------|-------------------------|---------------------------------------------------------------|
| <b>Community Services</b> | \$387,644      | \$500,451      | \$524,889      | \$613,386              | \$622,761               | 1.5%                                                          |
| Payroll Expenses          | \$317,418      | \$387,278      | \$408,341      | \$435,915              | \$441,138               | 1.2%                                                          |
| Dues & Memberships        | \$2,675        | \$1,805        | \$1,870        | \$50                   | -                       | -                                                             |
| Meetings & Training       | \$8,015        | \$3,745        | \$7,434        | \$10,050               | \$10,050                | 0.0%                                                          |

| Category                   | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%)<br>Change |
|----------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Maintenance & Repair       | \$1,879            | \$23,807           | \$13,059           | \$11,220                     | \$11,220                      | 0.0%                                                                            |
| Utilities                  | \$1,997            | \$1,069            | \$1,175            | \$600                        | \$600                         | 0.0%                                                                            |
| Contractual Services       | \$32,588           | \$57,246           | \$58,372           | \$118,518                    | \$120,518                     | 1.7%                                                                            |
| Supplies                   | \$17,247           | \$18,668           | \$24,805           | \$20,915                     | \$22,765                      | 8.8%                                                                            |
| Equipment/Improvement      | \$220              | \$905              | \$3,896            | -                            | -                             | 0.0%                                                                            |
| Internal Service           | \$5,604            | \$5,927            | \$5,937            | \$6,118                      | \$6,470                       | 5.8%                                                                            |
| Contingency                | -                  | -                  | -                  | \$10,000                     | \$10,000                      | 0.0%                                                                            |
| <b>Recreation</b>          | <b>\$762,708</b>   | <b>\$859,662</b>   | <b>\$917,692</b>   | <b>\$1,102,954</b>           | <b>\$1,178,577</b>            | <b>6.9%</b>                                                                     |
| Payroll Expenses           | \$403,166          | \$463,187          | \$483,073          | \$577,760                    | \$602,734                     | 4.3%                                                                            |
| Dues & Memberships         | \$731              | \$515              | \$686              | \$2,792                      | \$2,792                       | 0.0%                                                                            |
| Meetings & Training        | \$4,289            | \$5,861            | \$8,228            | \$11,475                     | \$6,475                       | -43.6%                                                                          |
| Maintenance & Repair       | \$26,308           | \$35,421           | \$38,979           | \$29,500                     | \$34,500                      | 16.9%                                                                           |
| Utilities                  | \$8,238            | \$7,712            | \$7,355            | \$6,860                      | \$6,660                       | -2.9%                                                                           |
| Contractual Services       | \$218,747          | \$243,726          | \$274,420          | \$344,049                    | \$394,912                     | 14.8%                                                                           |
| Supplies                   | \$89,221           | \$89,367           | \$97,303           | \$99,045                     | \$99,045                      | 0.0%                                                                            |
| Equipment/Improvement      | \$6,164            | \$8,224            | \$1,416            | \$350                        | \$350                         | 0.0%                                                                            |
| Internal Service           | \$5,844            | \$5,649            | \$6,232            | \$6,123                      | \$6,109                       | -0.2%                                                                           |
| Contingency                | -                  | -                  | -                  | \$25,000                     | \$25,000                      | 0.0%                                                                            |
| <b>Parks</b>               | <b>\$1,584,907</b> | <b>\$1,565,090</b> | <b>\$1,898,809</b> | <b>\$2,060,593</b>           | <b>\$2,112,312</b>            | <b>2.5%</b>                                                                     |
| Payroll Expenses           | \$458,128          | \$460,360          | \$566,235          | \$631,513                    | \$720,250                     | 14.1%                                                                           |
| Dues & Memberships         | \$755              | \$3,403            | \$968              | \$1,370                      | \$1,370                       | 0.0%                                                                            |
| Meetings & Training        | \$3,417            | \$3,250            | \$2,225            | \$5,912                      | \$5,912                       | 0.0%                                                                            |
| Maintenance & Repair       | \$277,505          | \$272,593          | \$461,225          | \$422,992                    | \$382,247                     | -9.6%                                                                           |
| Utilities                  | \$326,078          | \$357,262          | \$359,277          | \$381,135                    | \$387,965                     | 1.8%                                                                            |
| Contractual Services       | \$286,364          | \$291,219          | \$326,525          | \$417,274                    | \$417,274                     | 0.0%                                                                            |
| Supplies                   | \$69,908           | \$84,639           | \$88,301           | \$135,110                    | \$124,055                     | -8.2%                                                                           |
| Equipment/Improvement      | \$26,904           | \$24,842           | \$26,624           | \$4,500                      | \$5,700                       | 26.7%                                                                           |
| Damages/Vandalism          | \$3,532            | \$727              | \$8,130            | \$2,100                      | \$2,750                       | 31.0%                                                                           |
| Internal Service           | \$54,406           | \$58,424           | \$59,300           | \$58,687                     | \$64,789                      | 10.4%                                                                           |
| Capital Expenditures       | \$77,910           | \$8,371            | -                  | -                            | -                             | 0.0%                                                                            |
| <b>Comm Ctr Operations</b> | <b>\$424,657</b>   | <b>\$448,491</b>   | <b>\$453,837</b>   | <b>\$511,300</b>             | <b>\$519,512</b>              | <b>1.6%</b>                                                                     |
| Payroll Expenses           | \$336,609          | \$394,168          | \$408,709          | \$453,387                    | \$470,867                     | 3.9%                                                                            |
| Dues & Memberships         | \$890              | \$762              | \$676              | \$1,102                      | \$1,102                       | 0.0%                                                                            |
| Meetings & Training        | \$107              | \$450              | -                  | \$1,400                      | \$1,400                       | 0.0%                                                                            |
| Maintenance & Repair       | \$2,934            | \$3,219            | \$3,425            | \$5,860                      | \$5,860                       | 0.0%                                                                            |
| Utilities                  | \$1,030            | \$956              | \$1,109            | \$2,760                      | \$2,760                       | 0.0%                                                                            |
| Contractual Services       | \$1,342            | \$4,272            | \$1,174            | \$12,470                     | \$12,470                      | 0.0%                                                                            |
| Supplies                   | \$5,411            | \$4,521            | \$5,307            | \$14,836                     | \$15,486                      | 4.4%                                                                            |
| Equipment/Improvement      | \$71,846           | \$15,731           | \$14,662           | \$15,000                     | \$5,000                       | -66.7%                                                                          |
| Internal Service           | \$4,488            | \$4,412            | \$4,219            | \$4,485                      | \$4,567                       | 1.8%                                                                            |
| Capital Expenditures       | -                  | \$20,000           | \$14,558           | -                            | -                             | 0.0%                                                                            |
| <b>Senior Services</b>     | <b>\$167,598</b>   | <b>\$145,703</b>   | <b>\$170,622</b>   | <b>\$179,546</b>             | <b>\$190,531</b>              | <b>6.1%</b>                                                                     |
| Payroll Expenses           | \$152,497          | \$123,336          | \$139,196          | \$148,247                    | \$154,214                     | 4.0%                                                                            |
| Dues & Memberships         | \$385              | \$410              | \$478              | \$706                        | \$706                         | 0.0%                                                                            |
| Meetings & Training        | \$2,199            | \$450              | -                  | \$150                        | \$150                         | 0.0%                                                                            |
| Maintenance & Repair       | \$98               | -                  | -                  | \$200                        | \$200                         | 0.0%                                                                            |



| Category                  | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|---------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| Contractual Services      | \$2,147            | \$11,411           | \$20,955           | \$20,379                     | \$20,379                      | 0.0%                                                                            |
| Supplies                  | \$6,435            | \$5,914            | \$7,930            | \$6,610                      | \$11,610                      | 75.6%                                                                           |
| Equipment/Improvement     | \$1,717            | \$2,210            | \$196              | \$1,200                      | \$1,200                       | 0.0%                                                                            |
| Internal Service          | \$2,121            | \$1,972            | \$1,867            | \$2,054                      | \$2,072                       | 0.9%                                                                            |
| <b>Total Expenditures</b> | <b>\$3,327,514</b> | <b>\$3,519,396</b> | <b>\$3,965,848</b> | <b>\$4,467,779</b>           | <b>\$4,623,693</b>            | <b>3.5%</b>                                                                     |

# Fire and Emergency Medical Services

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.

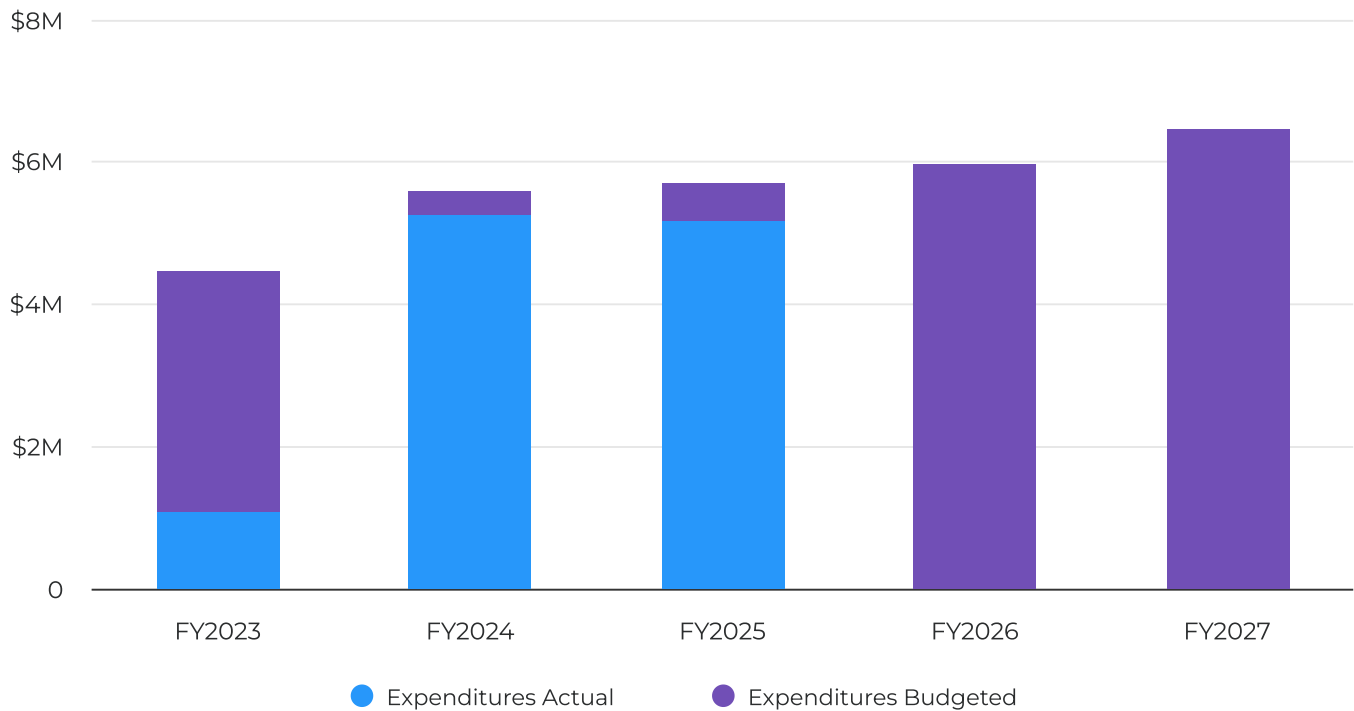


**Dave Ott**  
Fire Chief

## Expenditure Summary

The Fire Department's FY2027 proposed budget includes a personnel supplement request of about \$127K to add another firefighter and additional budgeted expenditures for a full-year of a revised command structure including 3 Battalion Chief positions. These changes will enhance the Fire Department's ongoing application for automatic aid status with surrounding jurisdictions.

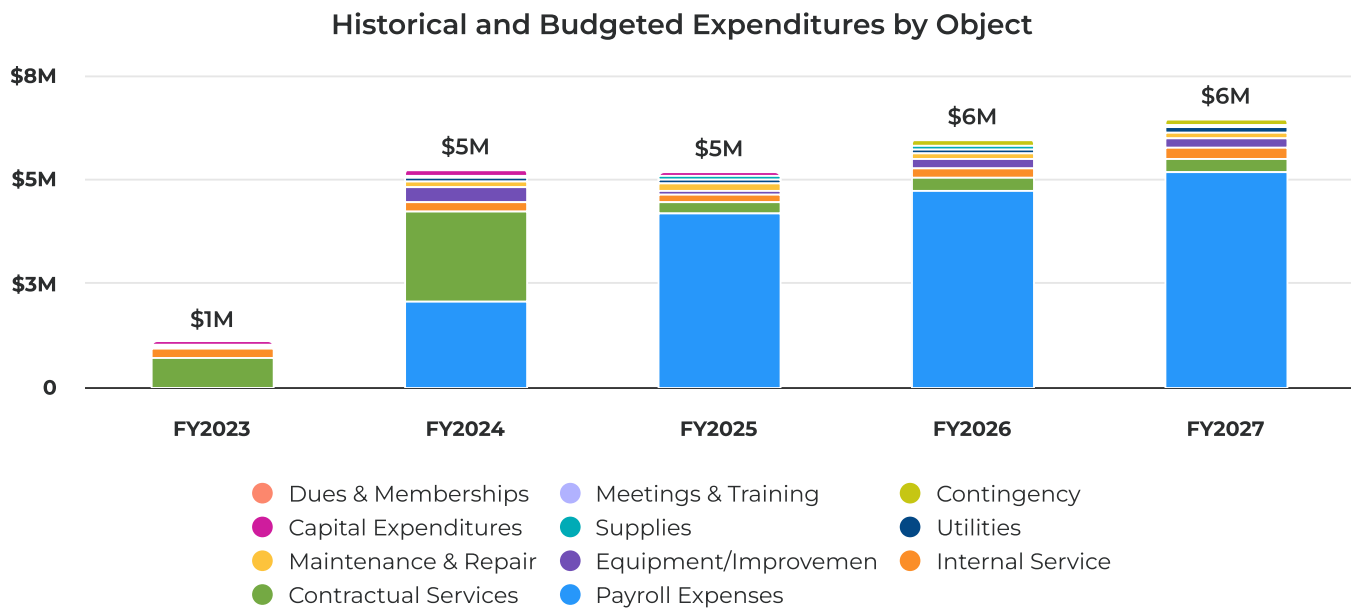
### Historical and Budgeted Expenditures Across Department



FY2023 expenditures appear much lower than budgeted. However, this is because the Town paid for most of the Fire Department's contracted services (contracted with Rural Metro in FY2023) using Federal grant monies (American Rescue Plan funding) from the Special Revenue Fund.

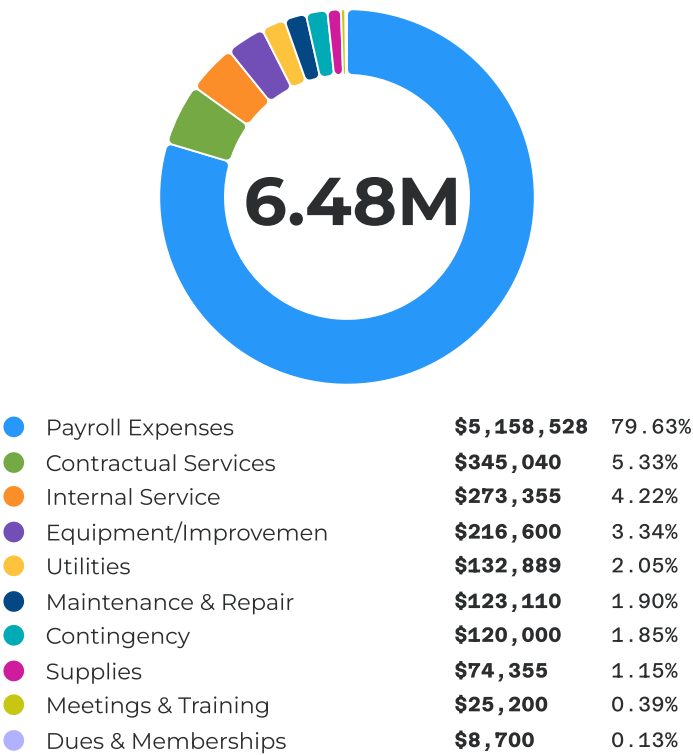
# Expenditures by Object

The following charts include actual departmental expenditures by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures by Object for this Department.



FY2023 expenditures appear much lower than other years. However, this is because the Town paid for most of the Fire Department's contracted services (contracted with Rural Metro in FY2023) using Federal grant monies (American Rescue Plan funding).

### FY27 Expenditures by Object





## Expenditures by Object

| Category                  | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%)<br>Change) |
|---------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|----------------------------------------------------------------------------------|
| Payroll Expenses          | -                  | \$2,068,046        | \$4,169,537        | \$4,709,487                  | \$5,158,528                   | 9.5%                                                                             |
| Dues & Memberships        | \$500              | \$920              | \$4,222            | \$8,700                      | \$8,700                       | 0.0%                                                                             |
| Meetings & Training       | \$1,940            | \$7,248            | \$7,724            | \$20,200                     | \$25,200                      | 24.8%                                                                            |
| Maintenance & Repair      | \$40,045           | \$136,433          | \$163,701          | \$123,110                    | \$123,110                     | 0.0%                                                                             |
| Utilities                 | \$48,635           | \$85,813           | \$113,726          | \$105,979                    | \$132,889                     | 25.4%                                                                            |
| Contractual Services      | \$705,152          | \$2,172,999        | \$279,266          | \$345,040                    | \$345,040                     | 0.0%                                                                             |
| Supplies                  | \$11,149           | \$66,315           | \$78,110           | \$72,855                     | \$74,355                      | 2.1%                                                                             |
| Equipment/Improvement     | \$21,561           | \$351,885          | \$79,066           | \$210,500                    | \$216,600                     | 2.9%                                                                             |
| Internal Service          | \$205,262          | \$214,115          | \$204,114          | \$220,713                    | \$273,355                     | 23.9%                                                                            |
| Contingency               | -                  | -                  | -                  | \$150,000                    | \$120,000                     | -20.0%                                                                           |
| Capital Expenditures      | \$56,945           | \$141,681          | \$85,510           | -                            | -                             | 0.0%                                                                             |
| <b>Total Expenditures</b> | <b>\$1,091,189</b> | <b>\$5,245,457</b> | <b>\$5,184,975</b> | <b>\$5,966,584</b>           | <b>\$6,477,777</b>            | <b>8.6%</b>                                                                      |

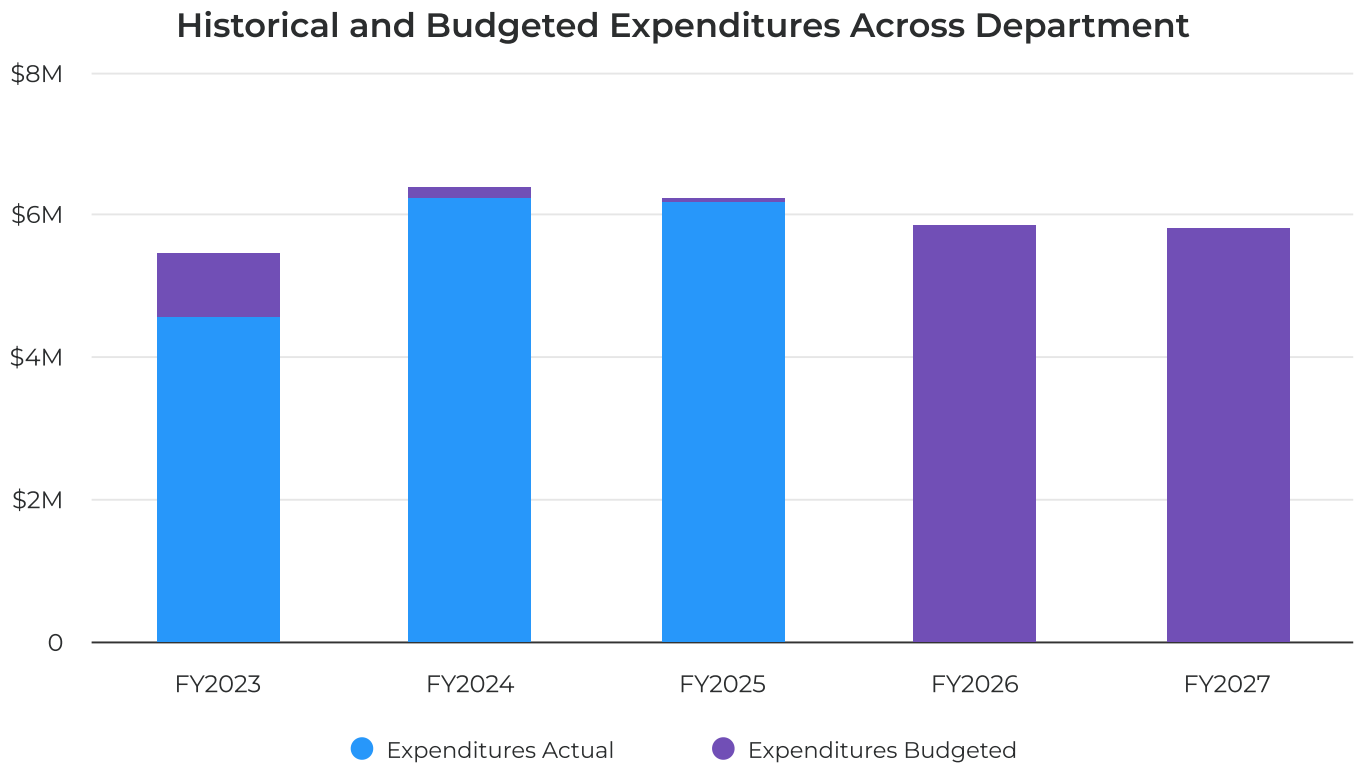
FY2023 expenditures appear much lower than other years. However, this is because the Town paid for most of the Fire Department's contracted services (contracted with Rural Metro in FY2023) using Federal grant monies (American Rescue Plan funding).

# Law Enforcement

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.

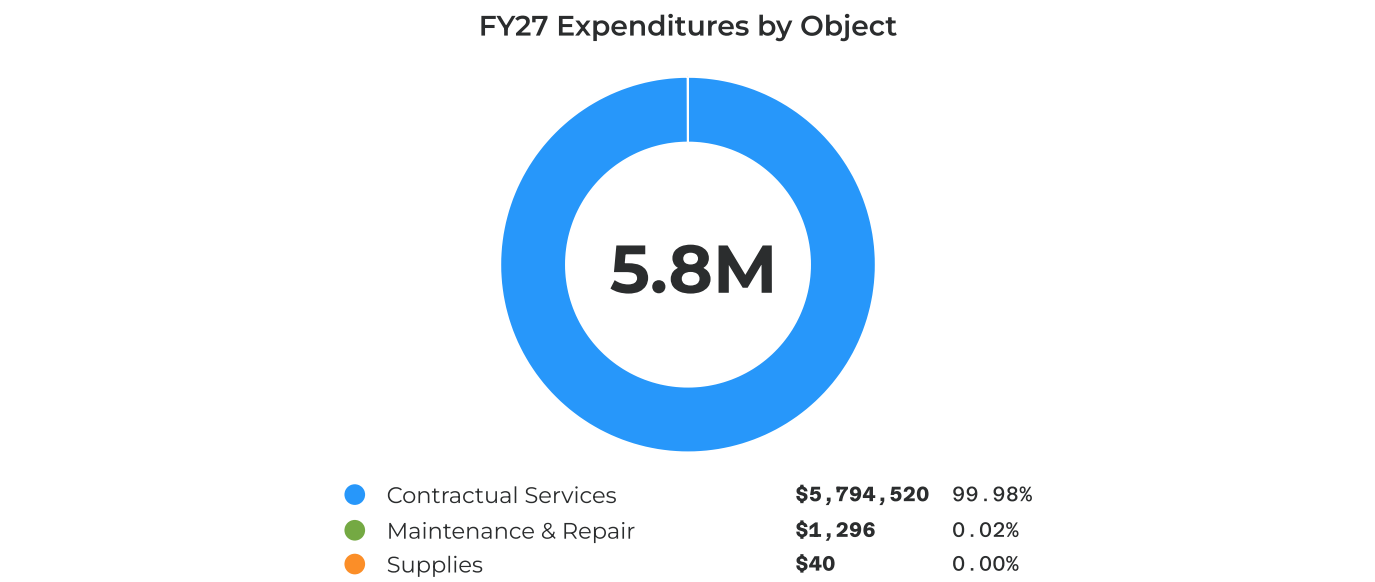
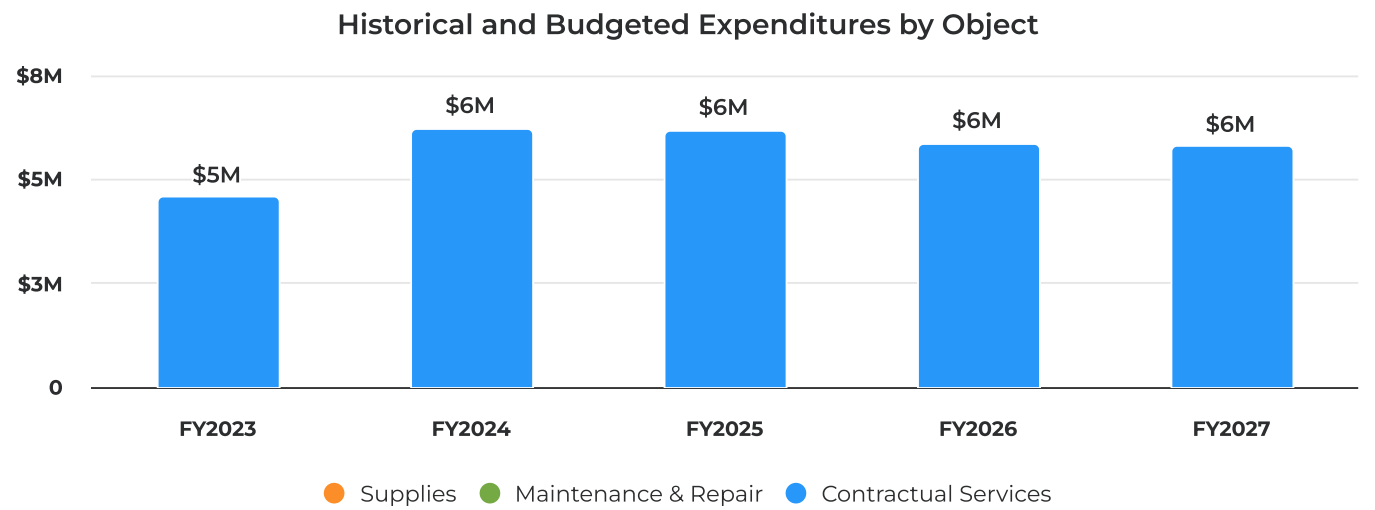
## Expenditure Summary

The following charts include actual departmental expenditures for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures for this Department.



# Expenditures by Object

The following charts include actual departmental expenditures by Object for FY2023 through FY2025, and budgeted FY2026 and FY2027 departmental expenditures by Object for this Department.



## Expenditures by Object

| Category               | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted Budget | FY 2027 Proposed Budget | FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change) |
|------------------------|----------------|----------------|----------------|------------------------|-------------------------|---------------------------------------------------------------|
| Maintenance & Repair   | -              | -              | -              | \$1,296                | \$1,296                 | 0.0%                                                          |
| Software License/Maint | -              | -              | -              | \$1,296                | \$1,296                 | 0.0%                                                          |
| Contractual Services   | \$4,574,193    | \$6,225,785    | \$6,187,857    | \$5,859,669            | \$5,794,520             | -1.1%                                                         |
| Printing Expense       | -              | -              | \$726          | \$700                  | \$700                   | 0.0%                                                          |
| Law Patrol             | \$4,503,202    | \$6,165,791    | \$6,132,712    | \$5,759,469            | \$5,691,320             | -1.2%                                                         |
| Jail Fees              | \$45,148       | \$38,326       | \$32,806       | \$67,500               | \$67,500                | 0.0%                                                          |
| Animal Control         | \$25,843       | \$21,668       | \$21,613       | \$32,000               | \$35,000                | 9.4%                                                          |



| Category                  | FY 2023<br>Actual  | FY 2024<br>Actual  | FY 2025<br>Actual  | FY 2026<br>Adopted<br>Budget | FY 2027<br>Proposed<br>Budget | FY 2026<br>Adopted<br>Budget vs. FY<br>2027<br>Proposed<br>Budget (%<br>Change) |
|---------------------------|--------------------|--------------------|--------------------|------------------------------|-------------------------------|---------------------------------------------------------------------------------|
| <b>Supplies</b>           | -                  | -                  | -                  | \$40                         | \$40                          | 0.0%                                                                            |
| Office Supplies           | -                  | -                  | -                  | \$40                         | \$40                          | 0.0%                                                                            |
| <b>Total Expenditures</b> | <b>\$4,574,193</b> | <b>\$6,225,785</b> | <b>\$6,187,857</b> | <b>\$5,861,005</b>           | <b>\$5,795,856</b>            | <b>-1.1%</b>                                                                    |

Most of the Law Enforcement Department FY2027 budget is for contractual services, and primarily to pay the Maricopa County Sheriff's Office (MCSO) for the Town's Intergovernmental Agreement (MCSO IGA) for patrol services. As you can see above under the "Law Patrol" line item, the budgeted amount of \$5.69 million is a slight decrease of 1.2% from the prior year. Accordingly, this Department's budget has decreased for next year.

# Capital Improvement Plan

The Town of Fountain Hills' Capital Improvement Plan (CIP) is a strategic roadmap for long-term improvements within our Town over the next 5 years. All CIP projects included in each annual budget are discussed and approved by Council to enhance the community's infrastructure and assets. The CIP plan is intended to serve as a comprehensive guide for the Town's long-term funding strategies, goals, and implementation timelines.

## Capital Budgeting Process

The Town's Capital Improvement Plan (CIP) includes a 5-year outlook for planning and funding purposes. All CIP projects are proposed during budget work sessions throughout each fiscal year, based on the Town's infrastructure needs with an emphasis on improvements that will increase the safety of our residents and protect the infrastructure we have in place. Park amenity projects are also proposed to increase cultural and recreational opportunities within our Town. The culmination of these discussions occurs during a budget work session each March, when the Council provides direction on which CIP projects should be funded and included in the proposed budget presented to Council in April.

During the proposed budget work session in April, the Council provides direction each year on which CIP projects to include in the Tentative budget in May. Once the Council adopts the tentative budget in May, that is the maximum amount of CIP funding that can be allocated, and any final changes can only reduce those amounts. The Council adopts the final budget in early June, and once that happens, Town staff begin planning for the next fiscal year and have the ability to begin ordering goods and services to begin construction as early as July of the next fiscal year.

During the fiscal year, staff have taken steps to provide more transparency and accountability over the progress of CIP projects. These steps include regularly scheduled staff meetings to discuss CIP funding, project progress and next steps. The Public Works and Community Services departments also provide quarterly CIP progress updates to Council during meetings open to the public.

## Basis for Capital Revenue and Expenditures Estimates

The Town's Public Works Department includes a Town Engineer and Assistant Town Engineer (engineers). These staff, alongside the Public Works Director and Community Services Director, prepare CIP project expenditure estimates when feasible. For larger-scale and more complex projects, the engineers sometimes utilize consultants to prepare project cost estimates.

For CIP revenue estimates, the engineers work with Finance staff to estimate grant reimbursements based on actual reimbursement rates, and Finance staff includes CIP revenue projections in its collective revenue projection process. For example, Council-adopted financial policies require Finance staff to deposit 50% of construction local sales tax revenues and General Fund year-end excess reserves into the Capital Projects Fund.

# One Year Plan

The Town's FY2027 Proposed Capital Improvement Plan (CIP) includes \$9.3 million for 20 capital improvements (including some carryover projects from FY2026) within our Town. 10 of these projects are for planned park amenity improvements, including completing Skyview Park to create stargazing opportunities for our residents which will be funded by development impact fees. Staff are also developing potential plans for a new community park, Sierra Madre, which would be a \$12 million total capital investment over the next 5 years, but will be supplemented by Parks Development Impact fees as those revenues become available. Most impactful to the Town is completing a design for the eventual replacement of our lake liner at Fountain Park, a \$1 million investment in FY2027, from the lake liner savings set aside by the Council in the Town's Facilities Reserve Fund.

Another 10 projects are planned for streets, facilities, downtown and drainage improvements. These projects are intended to improve safety and recreational opportunities for Town residents, and provide additional protection and longevity for the Town's existing improvements. For example, this CIP includes \$1 million of carryover budget from FY2026 to complete the widening of Shea Blvd between Palisades Blvd and Fountain Hills Blvd, and \$2.0 million to complete construction for improvements along Verde River Dr, the next planned phase of the Downtown Streetscapes Improvement project.

The \$9.3 million and a contingency of almost \$700K have been included in the Capital Projects Fund budget to plan for these projects for total Capital Projects Fund budgeted expenditures of \$10 million for FY2027. The Town uses these budgeted line items for each project and reimburses the Capital Projects Fund from other funding sources that are earmarked for particular projects. For example, Skyview Park will be constructed using Parks Development Impact Fee Fund monies. Therefore, the Town will pay vendors from the Capital Projects Fund and immediately transfer monies from the Parks Development Impact Fee Fund into the Capital Projects Fund for the construction progress.

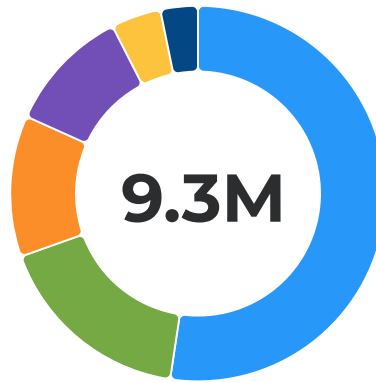
## FY27 Total Capital Requested

**\$9,303,000**

## FY27 Total Funding Requested

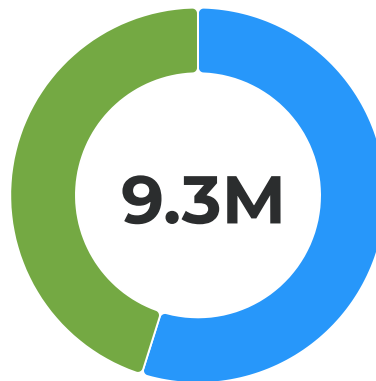
**\$9,303,000**

## FY27 Total Funding Requested by Source



|                                      |                    |        |
|--------------------------------------|--------------------|--------|
| ● Capital Project Fund (600)         | <b>\$4,871,750</b> | 52.37% |
| ● Parks Development Fee Fund (740)   | <b>\$1,600,000</b> | 17.20% |
| ● Grants                             | <b>\$1,131,250</b> | 12.16% |
| ● Facilities Reserve Fund (610)      | <b>\$1,000,000</b> | 10.75% |
| ● Facilities Reserve Fund            | <b>\$400,000</b>   | 4.30%  |
| ● Streets Development Fee Fund (730) | <b>\$300,000</b>   | 3.22%  |

## FY27 Total Funding Requested by Department



|                      |                    |        |
|----------------------|--------------------|--------|
| ● Public Works       | <b>\$5,103,000</b> | 54.85% |
| ● Community Services | <b>\$4,200,000</b> | 45.15% |

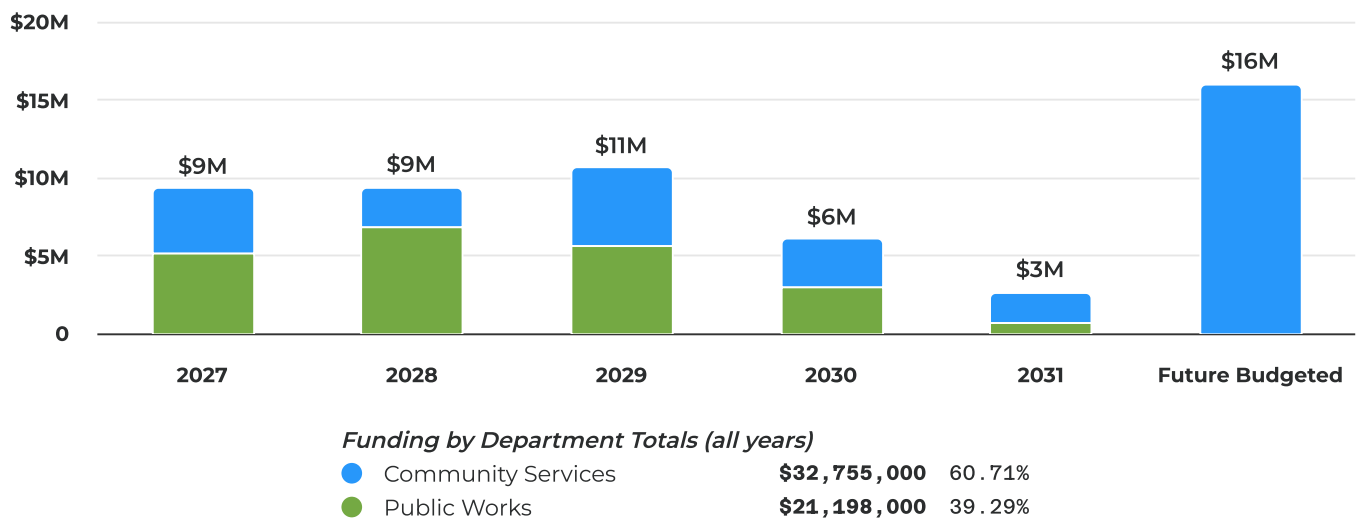
# Capital Improvement Multi-Year Plan

This page shows the next five-year outlook of the FY2027 Proposed Capital Improvement Plan, including projected capital costs and earmarked funding sources. This outlook includes 4 additional capital projects earmarked for future years, but not included in the FY2027 projected costs:

- 3rd and final year of the Avenue Linear Park Improvements - \$250,000 in FY2028
- Library/Museum Drainage Improvements - \$300,00 in FY2028
- Palm tree & electrical upgrades on Avenue of the Fountains - \$80,000 in FY2028
- Desert Vista Skate Park slope improvements - \$130,000 in FY2030

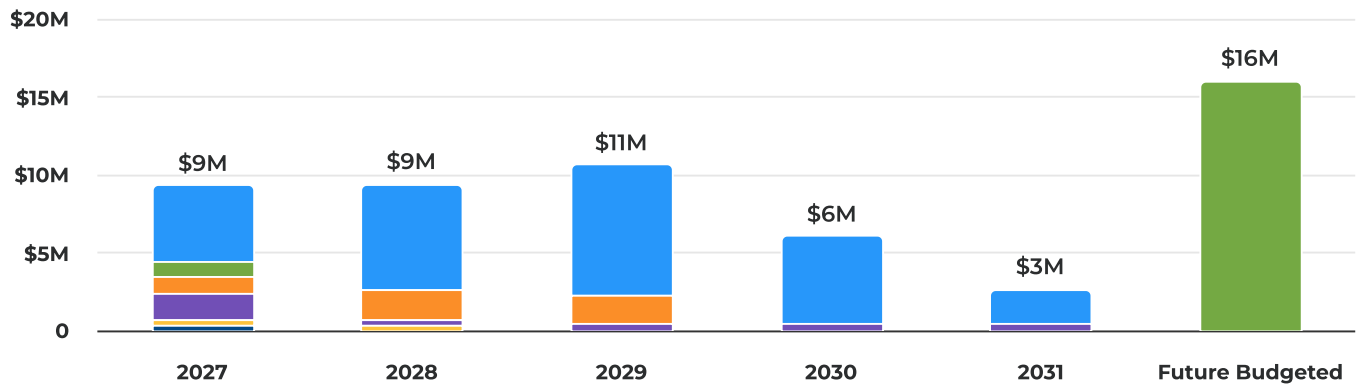
Staff will project needs after the completion of each year in this future outlook, to ensure funding sources are available and adequate for each respective budget year.

## FY27 - FY31 Total Funding Requested by Department (including Future Budgeted)





## FY27 - FY31 Total Funding Requested by Source (including Future Budgeted)

*Funding by Source Totals (all years)*

|                                      |                     |        |
|--------------------------------------|---------------------|--------|
| ● Capital Project Fund (600)         | <b>\$27,871,750</b> | 51.66% |
| ● Facilities Reserve Fund (610)      | <b>\$17,000,000</b> | 31.51% |
| ● Grants                             | <b>\$4,881,250</b>  | 9.05%  |
| ● Parks Development Fee Fund (740)   | <b>\$3,200,000</b>  | 5.93%  |
| ● Facilities Reserve Fund            | <b>\$700,000</b>    | 1.30%  |
| ● Streets Development Fee Fund (730) | <b>\$300,000</b>    | 0.56%  |

# Capital Projects

Below is a full listing of all CIP projects included in the FY2027 proposed budget (totals include all estimated costs over the next 5 years), based on Council direction at various budget retreats and work sessions throughout FY2026. The following pages detail each specific proposed project, its estimated costs, timeline, and funding considerations.

## Capital Projects

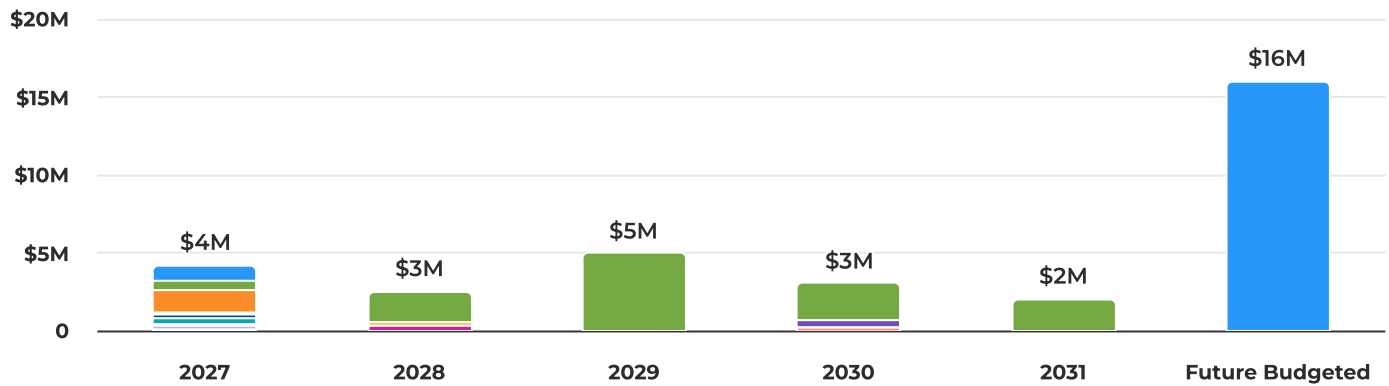
| Project No. / Project Name                                                                              | Years       | Departments        | Type              | Total        |
|---------------------------------------------------------------------------------------------------------|-------------|--------------------|-------------------|--------------|
| D6070 Ashbrook Wash Slope Stabilization                                                                 | 2027 - 2029 | Public Works       | CIP - Storm Water | \$5,250,000  |
| P3059 Avenue Linear Park Improvements                                                                   | 2028        | Community Services | CIP - Parks       | \$250,000    |
| P3071 Community Center - Turf Improvement and Fitness Area                                              | 2027 - 2028 | Community Services | CIP - Parks       | \$325,000    |
| D6068 Dam Sediment Removal and Improvements                                                             | 2027 - 2031 | Public Works       | CIP - Storm Water | \$500,000    |
| P3072 Desert Vista Park - Skate Park Slope Improvements                                                 | 2030        | Community Services | CIP - Parks       | \$130,000    |
| P3066 Desert Vista Pump House                                                                           | 2027        | Community Services | CIP - Parks       | \$300,000    |
| E8506 Downtown Streetscape Improvement Program                                                          | 2027 - 2030 | Public Works       | CIP - Streets     | \$10,218,000 |
| P3070 Fountain Park - Turf Reduction, Grade and Drainage Work, and Event Usage Improvement              | 2027        | Community Services | CIP - Parks       | \$75,000     |
| P3068 Fountain Park Bollard Light Replacement                                                           | 2027        | Community Services | CIP - Parks       | \$300,000    |
| P3038 Fountain Park Lake Liner Replacement                                                              | 2027        | Community Services | CIP - Parks       | \$1,000,000  |
| P3067 Fountain Park Ramada Replacement                                                                  | 2027        | Community Services | CIP - Parks       | \$200,000    |
| P3064 Four Peaks Electrical Building                                                                    | 2027        | Community Services | CIP - Parks       | \$200,000    |
| D6057 Golden Eagle Impoundment Area Improvements - Phase II                                             | 2027        | Public Works       | CIP - Storm Water | \$325,000    |
| P3069 Golden Eagle Park - Pump House and Storage Tank Design                                            | 2027 - 2030 | Community Services | CIP - Parks       | \$575,000    |
| S6068 Guardrail Replacement Town-wide                                                                   | 2027 - 2031 | Public Works       | CIP - Streets     | \$250,000    |
| D6069 Library/Museum Drainage Improvements                                                              | 2028        | Public Works       | CIP - Facilities  | \$300,000    |
| F4047 Library/Museum/Community Center Air Handler Upgrades                                              | 2027        | Public Works       | CIP - Facilities  | \$400,000    |
| E8509 Palm Tree Lighting and Electrical Upgrades on Avenue of the Fountains                             | 2028        | Public Works       | CIP - Streets     | \$80,000     |
| S7002 Pedestrian Marked Crosswalks - Town-wide                                                          | 2027 - 2031 | Public Works       | CIP - Streets     | \$750,000    |
| S6058 Shea Boulevard Widening - Eastbound from Palisades Blvd to Fountain Hills Blvd - Development Fees | 2027        | Public Works       | CIP - Streets     | \$1,000,000  |
| S6061 Sidewalk Infill and Design                                                                        | 2027 - 2031 | Public Works       | CIP - Streets     | \$1,625,000  |
| P3044 Sierra Madre Park                                                                                 | 2027 - 2031 | Community Services | CIP - Parks       | \$12,000,000 |



| Project No. / Project Name |                                                                  | Years | Departments        | Type             | Total       |
|----------------------------|------------------------------------------------------------------|-------|--------------------|------------------|-------------|
| P3060                      | <a href="#">Skyview Park - Development Fees</a>                  | 2027  | Community Services | CIP - Parks      | \$1,400,000 |
| F4046                      | <a href="#">Town Hall Campus Buildings - Roof Rehabilitation</a> | 2027  | Public Works       | CIP - Facilities | \$500,000   |

# Community Services

## FY27 - FY31 Community Services Projects (including Future Budgeted)



|                                                                                        |              |        |
|----------------------------------------------------------------------------------------|--------------|--------|
| ● Fountain Park Lake Liner Replacement                                                 | \$17,000,000 | 51.90% |
| ● Sierra Madre Park                                                                    | \$12,000,000 | 36.64% |
| ● Skyview Park - Development Fees                                                      | \$1,400,000  | 4.27%  |
| ● Golden Eagle Park - Pump House and Storage Tank Design                               | \$575,000    | 1.76%  |
| ● Community Center - Turf Improvement and Fitness Area                                 | \$325,000    | 0.99%  |
| ● Fountain Park Bollard Light Replacement                                              | \$300,000    | 0.92%  |
| ● Desert Vista Pump House                                                              | \$300,000    | 0.92%  |
| ● Avenue Linear Park Improvements                                                      | \$250,000    | 0.76%  |
| ● Four Peaks Electrical Building                                                       | \$200,000    | 0.61%  |
| ● Fountain Park Ramada Replacement                                                     | \$200,000    | 0.61%  |
| ● Desert Vista Park - Skate Park Slope Improvements                                    | \$130,000    | 0.40%  |
| ● Fountain Park - Turf Reduction, Grade and Drainage Work, and Event Usage Improvement | \$75,000     | 0.23%  |

## Summary of Requests

| Project No. / Category                        | FY2027      | FY2028      | FY2029      | FY2030      | FY2031      | Future Budgeted | Total        |
|-----------------------------------------------|-------------|-------------|-------------|-------------|-------------|-----------------|--------------|
| P3038<br>Fountain Park Lake Liner Replacement | \$1,000,000 | \$0         | \$0         | \$0         | \$0         | \$16,000,000    | \$17,000,000 |
| P3044<br>Sierra Madre Park                    | \$600,000   | \$2,000,000 | \$5,000,000 | \$2,400,000 | \$2,000,000 | \$0             | \$12,000,000 |
| P3060<br>Skyview Park - Development Fees      | \$1,400,000 | \$0         | \$0         | \$0         | \$0         | \$0             | \$1,400,000  |
| P3069                                         | \$75,000    | \$0         | \$0         | \$500,000   | \$0         | \$0             | \$575,000    |



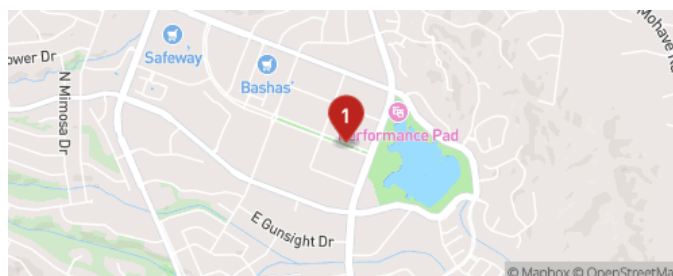
| <b>Project No. /<br/>Category</b>                                                                | <b>FY2027</b>      | <b>FY2028</b>      | <b>FY2029</b>      | <b>FY2030</b>      | <b>FY2031</b>      | <b>Future<br/>Budgeted</b> | <b>Total</b>        |
|--------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|---------------------|
| Golden Eagle Park -<br>Pump House and<br>Storage Tank<br>Design                                  |                    |                    |                    |                    |                    |                            |                     |
| <b>P3071</b>                                                                                     | \$50,000           | \$275,000          | \$0                | \$0                | \$0                | \$0                        | <b>\$325,000</b>    |
| Community Center<br>- Turf Improvement<br>and Fitness Area                                       |                    |                    |                    |                    |                    |                            |                     |
| <b>P3068</b>                                                                                     | \$300,000          | \$0                | \$0                | \$0                | \$0                | \$0                        | <b>\$300,000</b>    |
| Fountain Park<br>Bollard Light<br>Replacement                                                    |                    |                    |                    |                    |                    |                            |                     |
| <b>P3066</b>                                                                                     | \$300,000          | \$0                | \$0                | \$0                | \$0                | \$0                        | <b>\$300,000</b>    |
| Desert Vista Pump<br>House                                                                       |                    |                    |                    |                    |                    |                            |                     |
| <b>P3059</b>                                                                                     | \$0                | \$250,000          | \$0                | \$0                | \$0                | \$0                        | <b>\$250,000</b>    |
| Avenue Linear Park<br>Improvements                                                               |                    |                    |                    |                    |                    |                            |                     |
| <b>P3064</b>                                                                                     | \$200,000          | \$0                | \$0                | \$0                | \$0                | \$0                        | <b>\$200,000</b>    |
| Four Peaks<br>Electrical Building                                                                |                    |                    |                    |                    |                    |                            |                     |
| <b>P3067</b>                                                                                     | \$200,000          | \$0                | \$0                | \$0                | \$0                | \$0                        | <b>\$200,000</b>    |
| Fountain Park<br>Ramada<br>Replacement                                                           |                    |                    |                    |                    |                    |                            |                     |
| <b>P3072</b>                                                                                     | \$0                | \$0                | \$0                | \$130,000          | \$0                | \$0                        | <b>\$130,000</b>    |
| Desert Vista Park -<br>Skate Park Slope<br>Improvements                                          |                    |                    |                    |                    |                    |                            |                     |
| <b>P3070</b>                                                                                     | \$75,000           | \$0                | \$0                | \$0                | \$0                | \$0                        | <b>\$75,000</b>     |
| Fountain Park - Turf<br>Reduction, Grade<br>and Drainage Work,<br>and Event Usage<br>Improvement |                    |                    |                    |                    |                    |                            |                     |
| <b>Total Summary of<br/>Requests</b>                                                             | <b>\$4,200,000</b> | <b>\$2,525,000</b> | <b>\$5,000,000</b> | <b>\$3,030,000</b> | <b>\$2,000,000</b> | <b>\$16,000,000</b>        | <b>\$32,755,000</b> |

# Avenue Linear Park Improvements

## Overview

|                                  |                                           |
|----------------------------------|-------------------------------------------|
| <b>Request Owner</b>             | Kevin Snipes, Community Services Director |
| <b>Department</b>                | Community Services                        |
| <b>Type</b>                      | Capital Improvement                       |
| <b>Project Number</b>            | P3059                                     |
| <b>Estimated Start Date</b>      | 07/1/2024                                 |
| <b>Estimated Completion Date</b> | 06/30/2028                                |

## Project Location



## Description

The Avenue Linear Park has been a central focus for the downtown area. It is the desire of the groups that own businesses in the area for the park to have more shaded sitting areas in hopes that prospective clients will stay longer and visit area businesses. This will be a multi-year park improvement similar to the ones done at Four Peaks Park that will include improving the parks' usability with this in mind. Improvements will include new shade structures, picnic tables, replacing power outlets, eliminating the need for spider boxes, and additional landscaping. Staff is recommending \$250,000 in the third year for a total of \$650,000 over three years. Staff is recommending delaying the final phase of this project until Fiscal Year 2028 (with a gap year of no activity in Fiscal Year 2027).

## Images



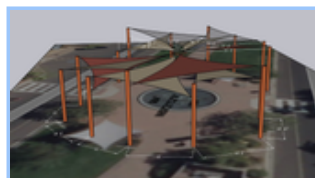
LINEAR PARK - SHADE  
STRUCTURE LOCATION

SHADE STRUCTURE  
LOCATION



LINEAR PARK - SHADE  
STRUCTURE TOP VIEW

SHADE STRUCTURE TOP  
VIEW



LINEAR PARK - SHADE  
STRUCTURE PROFILE

SHADE STRUCTURE  
PROFILE

Details

Strategic Initiative: Maintain current infrastructure and prepare for emerging trends

Type of Project: Improvement

Capital Cost

FY2027 Budget  
\$0

Total Budget (all years)  
\$250K

Project Total  
\$250K

Detailed Breakdown

| Category     | FY2028<br><i>Requested</i> | Future Budgeted | Total     |
|--------------|----------------------------|-----------------|-----------|
| Construction | \$250,000                  | \$0             | \$250,000 |
| Total        | \$250,000                  | \$0             | \$250,000 |

Funding Sources

FY2027 Budget  
\$0

Total Budget (all years)  
\$250K

Project Total  
\$250K

Detailed Breakdown

| Category                   | FY2028<br><i>Requested</i> | Future Budgeted | Total     |
|----------------------------|----------------------------|-----------------|-----------|
| Capital Project Fund (600) | \$250,000                  | \$0             | \$250,000 |
| Total                      | \$250,000                  | \$0             | \$250,000 |



# Community Center - Turf Improvement and Fitness Area

## Overview

|                                  |                                   |
|----------------------------------|-----------------------------------|
| <b>Request Owner</b>             | Kyle Harris, Parks Superintendent |
| <b>Department</b>                | Community Services                |
| <b>Type</b>                      | Capital Improvement               |
| <b>Project Number</b>            | P3071                             |
| <b>Estimated Start Date</b>      | 10/1/2026                         |
| <b>Estimated Completion Date</b> | 06/30/2028                        |

## Project Location



## Description

Staff will design and build the area to the southeast of the community center to provide a space that Senior Services and Recreation can use for outdoor programming and will greatly improve the event space. The area south of the Community Center will include a shade over the equipment, which will also greatly reduce heat impacts on the building and windows in this area, which have been a long-term issue for the ballroom hallway. This CIP request is for \$50,000 in FY2027 to complete grading efforts for the grass area, before installing fitness equipment in FY2028 for up to \$275,000.

## Images



COMMUNITY CENTER -  
FITNESS AREA - SHADE  
STRUCTURE

FITNESS AREA WITH  
SHADE STRUCTURE



COMMUNITY CENTER -  
OUTDOOR SPACE  
IMPROVEMENT

OUTDOOR SPACE  
IMPROVEMENT



COMMUNITY CENTER -  
OUTDOOR SPACE  
IMPROVEMENT

OUTDOOR SPACE  
IMPROVEMENT



## Details

**Strategic Initiative:** Improve public health, well-being, and safety of our community

**Type of Project:** New Construction

### Benefit to Community

This improvement will benefit the community by making the space a usable space for the Community Center to offer outdoor activities on level turf areas. It will also provide a shaded fitness/balance area that can be used comfortably for most of the year. Currently, this space is largely underutilized as it is marginally used during events only.

## Supplemental Attachments

 [COMMUNITY CENTER - FITNESS AREA WITH SHADE STRUCTURE](#)  
AREA FOR FITNESS AND SHADE STRUCTURE

 [COMMUNITY CENTER - OUTDOOR SPACE IMPROVEMENT](#)  
FLATTEN TURF AREA TO CREATE USABLE OUTDOOR SPACE

 [COMMUNITY CENTER - OUTDOOR SPACE IMPROVEMENT](#)  
FLATTEN TURF AREA TO CREATE USABLE SPACE

## Capital Cost

FY2027 Budget

**\$50K**

Total Budget (all years)

**\$325K**

Project Total

**\$325K**

### Detailed Breakdown

| Category     | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | Future Budgeted | Total            |
|--------------|----------------------------|----------------------------|-----------------|------------------|
| Construction | \$50,000                   | \$275,000                  | \$0             | \$325,000        |
| <b>Total</b> | <b>\$50,000</b>            | <b>\$275,000</b>           | <b>\$0</b>      | <b>\$325,000</b> |

## Funding Sources

FY2027 Budget

**\$50K**

Total Budget (all years)

**\$325K**

Project Total

**\$325K**

### Detailed Breakdown

| Category                   | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | Future Budgeted | Total            |
|----------------------------|----------------------------|----------------------------|-----------------|------------------|
| Capital Project Fund (600) | \$50,000                   | \$275,000                  | \$0             | \$325,000        |
| <b>Total</b>               | <b>\$50,000</b>            | <b>\$275,000</b>           | <b>\$0</b>      | <b>\$325,000</b> |

# Desert Vista Park - Skate Park Slope Improvements

## Overview

|                                  |                                   |
|----------------------------------|-----------------------------------|
| <b>Request Owner</b>             | Kyle Harris, Parks Superintendent |
| <b>Department</b>                | Community Services                |
| <b>Type</b>                      | Capital Improvement               |
| <b>Project Number</b>            | P3072                             |
| <b>Estimated Start Date</b>      | 07/1/2029                         |
| <b>Estimated Completion Date</b> | 02/28/2030                        |

## Project Location



## Description

This request proposes removing the underperforming turf on the slope west of the skate park to conserve water and enhance the park's appearance. In conjunction with the turf removal, staff is recommending the installation of a new cantilever shade structure and seating area at the base of the slope adjacent to the skate park. The lack of shade is the most common concern received regarding the new facility. These improvements will create a more inviting space and provide a safe, comfortable area for spectators to observe skate park activities.

## Images



DESERT VISTA SKATE PARK SLOPE

VIEW LOOKING EAST



DESERT VISTA SKATE PARK SLOPE

VIEW LOOKING NORTH

## Details

**Strategic Initiative:** Improve public health, well-being, and safety of our community

### Benefit to Community

The benefit to the community will be a more inviting entrance to the park. It will also allow for shade in the skate park, which can provide extended time of use. With the shade, this will also provide a space for spectators to safely watch park patrons without being inside the skate park.

## Supplemental Attachments



[DESERT VISTA SKATE PARK SLOPE](#)

VIEW LOOKING NORTH



[DESERT VISTA SKATE PARK SLOPE](#)

VIEW LOOKING EAST

## Capital Cost

FY2027 Budget

**\$0**

Total Budget (all years)

**\$130K**

Project Total

**\$130K**

## Detailed Breakdown

| Category     | FY2030<br><i>Requested</i> | Future Budgeted | Total            |
|--------------|----------------------------|-----------------|------------------|
| Construction | \$130,000                  | \$0             | <b>\$130,000</b> |
| <b>Total</b> | <b>\$130,000</b>           | <b>\$0</b>      | <b>\$130,000</b> |

## Funding Sources

FY2027 Budget

**\$0**

Total Budget (all years)

**\$130K**

Project Total

**\$130K**

## Detailed Breakdown

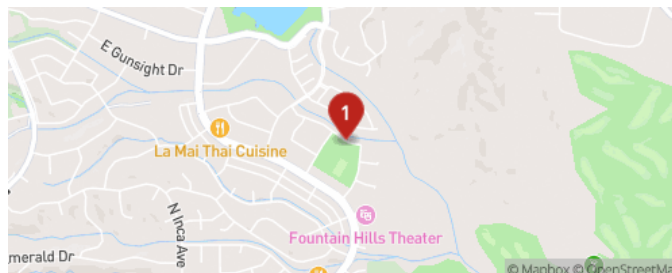
| Category                   | FY2030<br><i>Requested</i> | Future Budgeted | Total            |
|----------------------------|----------------------------|-----------------|------------------|
| Capital Project Fund (600) | \$130,000                  | \$0             | <b>\$130,000</b> |
| <b>Total</b>               | <b>\$130,000</b>           | <b>\$0</b>      | <b>\$130,000</b> |

# Desert Vista Pump House

## Overview

|                                  |                                           |
|----------------------------------|-------------------------------------------|
| <b>Request Owner</b>             | Kevin Snipes, Community Services Director |
| <b>Department</b>                | Community Services                        |
| <b>Type</b>                      | Capital Improvement                       |
| <b>Project Number</b>            | P3066                                     |
| <b>Estimated Start Date</b>      | 07/1/2025                                 |
| <b>Estimated Completion Date</b> | 06/30/2027                                |

## Project Location



## Description

Desert Vista Park's irrigation system relies on a booster pump and electrical gear housed in steel cabinets exposed to extreme heat. Prolonged exposure to such conditions accelerates wear and reduces the lifespan of the system's critical components. Compounding the issue, the irrigation system's computer controls share the same cabinet as the pump. This arrangement led to a costly failure when a pump leak sprayed water onto the computer system, requiring both components to be replaced.

To address these vulnerabilities, a pre-fabricated structure is proposed to enclose and protect the irrigation pump, electrical gear, and controls. This enclosure will shield the equipment from extreme heat and environmental hazards, extending its longevity and reducing maintenance costs. Separating the systems within the enclosure will also prevent cascading failures, ensuring that malfunctions are isolated and repairs remain manageable. This upgrade is essential to maintaining efficient irrigation operations and preserving the park's landscaping.

This is a multi-year capital project, with \$50,000 already budgeted in FY2026, and staff will plan to complete construction in FY2027 for up to \$300,000.

## Images



Pump cabinet and electrical gear



Irrigation controllers



Pump Cabinet

## Details

**Strategic Initiative:** Maintain current infrastructure and prepare for emerging trends

## Capital Cost

FY2027 Budget

**\$300K**

Total Budget (all years)

**\$300K**

Project Total

**\$300K**

### Detailed Breakdown

| Category           | FY2027<br>Requested | Future Budgeted | Total            |
|--------------------|---------------------|-----------------|------------------|
| Construction       | \$300,000           | \$0             | \$300,000        |
| Design/Engineering | \$0                 | \$0             | \$0              |
| <b>Total</b>       | <b>\$300,000</b>    | <b>\$0</b>      | <b>\$300,000</b> |

## Funding Sources

FY2027 Budget

**\$300K**

Total Budget (all years)

**\$300K**

Project Total

**\$300K**

### Detailed Breakdown

| Category                   | FY2027<br>Requested | Future Budgeted | Total            |
|----------------------------|---------------------|-----------------|------------------|
| Capital Project Fund (600) | \$300,000           | \$0             | \$300,000        |
| <b>Total</b>               | <b>\$300,000</b>    | <b>\$0</b>      | <b>\$300,000</b> |

## Operational Costs

FY2027 Budget

**\$1K**

Total Budget (all years)

**\$4K**

Project Total

**\$5K**

### Detailed Breakdown

| Category     | FY2027<br>Requested | FY2028<br>Requested | FY2029<br>Requested | FY2030<br>Requested | Future Budgeted | Total          |
|--------------|---------------------|---------------------|---------------------|---------------------|-----------------|----------------|
| Other Impact | \$1,000             | \$1,000             | \$1,000             | \$1,000             | \$1,000         | \$5,000        |
| <b>Total</b> | <b>\$1,000</b>      | <b>\$1,000</b>      | <b>\$1,000</b>      | <b>\$1,000</b>      | <b>\$1,000</b>  | <b>\$5,000</b> |

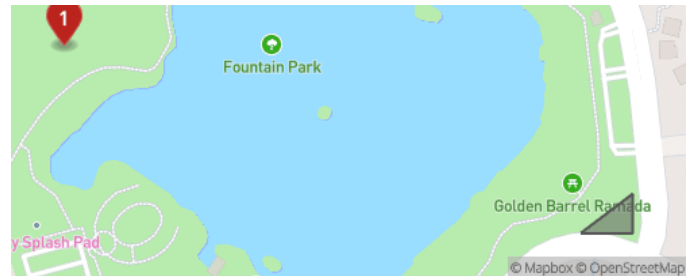


# Fountain Park - Turf Reduction, Grade and Drainage Work, and Event Usage Improvement

## Overview

|                                  |                                   |
|----------------------------------|-----------------------------------|
| <b>Request Owner</b>             | Kyle Harris, Parks Superintendent |
| <b>Department</b>                | Community Services                |
| <b>Type</b>                      | Capital Improvement               |
| <b>Project Number</b>            | P3070                             |
| <b>Estimated Start Date</b>      | 07/1/2026                         |
| <b>Estimated Completion Date</b> | 09/30/2026                        |

## Project Location



## Description

In three areas around Fountain Park, work will be done to reduce turf, improve aesthetics, improve drainage, and create more flat, usable spaces. In the first area, at the southwest corner of El Lago and Panorama Blvd, near the Fountain Hills monument, the turf will be replaced with granite. This area will have irrigation modified to new drip irrigation, and new plantings will be installed around the monument to improve the appearance and aesthetics in and around the sign. This will also protect the APS transformers and the sanitary district's well site. In the second area, near the Great Lawn, some of the berm will be removed and graded down to account for the new grade. In the lower area, new clean soil will be imported to reduce puddling and create a large flat space for programs and events. The current irrigation system will undergo minor modifications to accommodate the new grade elevations. In the third area, just south of the amphitheater, they will import soil to raise the level of the small basin, reducing puddling and creating additional flat, usable space.

## Images



FOUNTAIN PARK -  
MONUMENT SIGN

MONUMENT SIGN



FOUNTAIN PARK  
MONUMENT SIGN LIMITS  
OF WORK

LIMITS OF WORK



FOUNTAIN PARK - SOUTH  
OF AMPHITHEATER

SOUTH OF AMPHITHEATER



FOUNTAIN PARK - EAST  
SIDE GREAT LAWN

EAST SIDE GREAT LAWN

## Details

**Strategic Initiative:** Improve public health, well-being, and safety of our community

### Benefit to Community

These improvements will improve the appearance and be more inviting from El Lago and Panorama Blvd. By adjusting and reworking the grade in the other areas, this will allow for more or larger events to utilize these spaces, allowing for additional revenue and a better overall experience.

## Supplemental Attachments



[FOUNTAIN PARK - MOUNMENT SIGN](#)

AREA TO REDUCE TURF AND LANDSCAPE



[FOUNTAIN PARK - MONUMENT SIGN LIMITS OF WORK](#)

APPROXIMATE LIMITS OF WORK AT THE MONUMENT SIGN



[FOUNTAIN PARK - SOUTH OF AMPHITHEATER](#)

GRADE WORK AND TURF IMPROVEMENT



[FOUNTAIN PARK - EAST SIDE GREAT LAWN](#)

GRADE WORK AND TURF IMPROVEMENT

## Capital Cost

FY2027 Budget

**\$75K**

Total Budget (all years)

**\$75K**

Project Total

**\$75K**

### Detailed Breakdown

| Category     | FY2027<br>Requested | Future Budgeted | Total           |
|--------------|---------------------|-----------------|-----------------|
| Construction | \$75,000            | \$0             | \$75,000        |
| <b>Total</b> | <b>\$75,000</b>     | <b>\$0</b>      | <b>\$75,000</b> |

## Funding Sources

FY2027 Budget

**\$75K**

Total Budget (all years)

**\$75K**

Project Total

**\$75K**

### Detailed Breakdown

| Category                   | FY2027<br>Requested | Future Budgeted | Total           |
|----------------------------|---------------------|-----------------|-----------------|
| Capital Project Fund (600) | \$75,000            | \$0             | \$75,000        |
| <b>Total</b>               | <b>\$75,000</b>     | <b>\$0</b>      | <b>\$75,000</b> |



# Fountain Park Bollard Light Replacement

## Overview

|                                  |                                           |
|----------------------------------|-------------------------------------------|
| <b>Request Owner</b>             | Kevin Snipes, Community Services Director |
| <b>Department</b>                | Community Services                        |
| <b>Type</b>                      | Capital Improvement                       |
| <b>Project Number</b>            | P3068                                     |
| <b>Estimated Start Date</b>      | 07/1/2026                                 |
| <b>Estimated Completion Date</b> | 06/30/2027                                |

## Description

Staff requests approval of a Capital Improvement Project to retrofit and replace the lighting components of more than 300 existing bollard fixtures in Fountain Park. This project will retain the existing bollard fixtures and replace only the internal lighting with new, more energy-efficient LED lamps, reducing glare and up-lighting by lowering the correlated color temperature from over 3,000 Kelvin to 2,700 Kelvin. The retrofit supports dark-sky best practices, improves nighttime visual comfort by having almost no upward glare and pedestrian safety, and reduces energy consumption and maintenance costs while maximizing the use of existing infrastructure and minimizing overall project costs. These lights will be plug and play into the original fixtures.

## Images



bollard lighting.png

## Details

**Strategic Initiative:** Maintain current infrastructure and prepare for emerging trends

Supplemental Attachments

 [Fountain Park bollard measurements July 2025.pdf](#)

Capital Cost

|               |                          |               |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$300K        | \$300K                   | \$300K        |

Detailed Breakdown

| Category              | FY2027<br><i>Requested</i> | Future Budgeted | Total     |
|-----------------------|----------------------------|-----------------|-----------|
| Equipment/Furnishings | \$300,000                  | \$0             | \$300,000 |
| Total                 | \$300,000                  | \$0             | \$300,000 |

Funding Sources

|               |                          |               |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$300K        | \$300K                   | \$300K        |

Detailed Breakdown

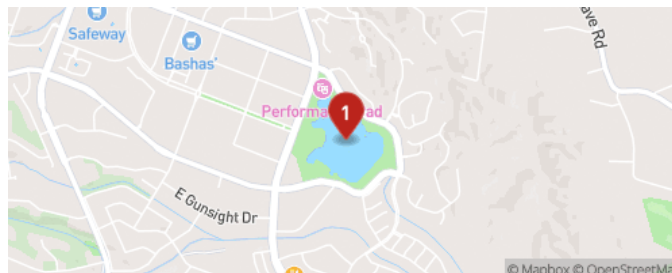
| Category                   | FY2027<br><i>Requested</i> | Future Budgeted | Total     |
|----------------------------|----------------------------|-----------------|-----------|
| Capital Project Fund (600) | \$300,000                  | \$0             | \$300,000 |
| Total                      | \$300,000                  | \$0             | \$300,000 |

# Fountain Park Lake Liner Replacement

## Overview

|                             |                                           |
|-----------------------------|-------------------------------------------|
| <b>Request Owner</b>        | Kevin Snipes, Community Services Director |
| <b>Department</b>           | Community Services                        |
| <b>Type</b>                 | Capital Improvement                       |
| <b>Project Number</b>       | P3038                                     |
| <b>Estimated Start Date</b> | 07/1/2026                                 |

## Project Location



## Description

Research and design of the best known methods of removal of 100,000,000 gallons of water, sludge removal, wildlife impacts, Sanitary District impacts, resident impacts, etc. for fountain lake liner replacement. Our current plan is to begin planning in FY2027 (budget of \$1M), work through the design of this project in FY2027, and complete construction when the liner fails. Having the design done now will make it much easier when the time comes to do the repairs needed and not delay the process for the design to be completed.

This requested project will begin with \$1 million in FY2027 from the Facilities Reserve Fund (Lake Liner savings), with future construction costs to be budgeted from the Facilities Reserve Fund and Capital Project Fund. Staff are recommending completing the design in FY2027, but not proceeding with replacement/construction of the lake liner until it begins showing signs of failure through evaporative testing completed every 5 years.

## Images



Aerial Photo.JPG



MVC-004S.JPG



MVC-005S.JPG



MVC-012S.JPG

## Details

**Strategic Initiative:** Maintain current infrastructure and prepare for emerging trends

**Type of Project:** Improvement

### Benefit to Community

The Fountain Park Lake liner is a critical infrastructure component that maintains water retention for the fountain and irrigation for the park, protects underlying soils, and supports the overall functionality and appearance of the lake. The

existing liner, when it reaches the end of its useful life, will require proactive planning to prevent potential water loss, structural concerns, and more costly emergency repairs in the future.

This project will fund the professional design and engineering services required to prepare construction-ready documents for the replacement of the lake liner. The design phase will include site evaluation, material analysis, phasing recommendations, permitting review, cost estimating, and coordination with fountain operations to minimize service disruption. The consultant will also evaluate opportunities to improve durability, maintenance efficiency, and long-term performance.

Completing the design now positions the Town to plan and budget appropriately for construction and schedule the work during an optimal seasonal window to reduce community impact. Advancing this project demonstrates proactive asset management and protects one of the Town's most recognizable and heavily utilized community amenities.

## Capital Cost

FY2027 Budget

**\$1M**

Total Budget (all years)

**\$1M**

Project Total

**\$17M**

## Detailed Breakdown

| Category           | FY2027<br>Requested | Future Budgeted     | Total               |
|--------------------|---------------------|---------------------|---------------------|
| Construction       | \$0                 | \$16,000,000        | <b>\$16,000,000</b> |
| Design/Engineering | \$1,000,000         | \$0                 | <b>\$1,000,000</b>  |
| <b>Total</b>       | <b>\$1,000,000</b>  | <b>\$16,000,000</b> | <b>\$17,000,000</b> |

## Funding Sources

FY2027 Budget

**\$1M**

Total Budget (all years)

**\$1M**

Project Total

**\$17M**

## Detailed Breakdown

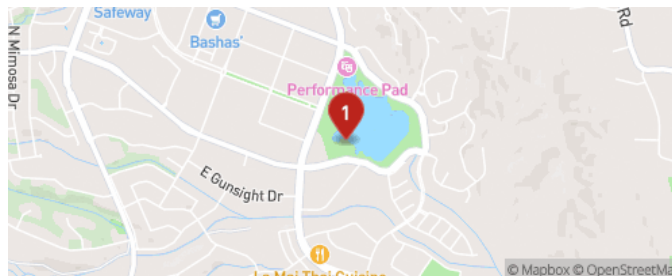
| Category                      | FY2027<br>Requested | Future Budgeted     | Total               |
|-------------------------------|---------------------|---------------------|---------------------|
| Facilities Reserve Fund (610) | \$1,000,000         | \$16,000,000        | <b>\$17,000,000</b> |
| <b>Total</b>                  | <b>\$1,000,000</b>  | <b>\$16,000,000</b> | <b>\$17,000,000</b> |

# Fountain Park Ramada Replacement

## Overview

|                                  |                                           |
|----------------------------------|-------------------------------------------|
| <b>Request Owner</b>             | Kevin Snipes, Community Services Director |
| <b>Department</b>                | Community Services                        |
| <b>Type</b>                      | Capital Improvement                       |
| <b>Project Number</b>            | P3067                                     |
| <b>Estimated Start Date</b>      | 07/1/2025                                 |
| <b>Estimated Completion Date</b> | 06/30/2027                                |

## Project Location



## Description

The ramadas at Fountain Park are deteriorating, with failing support beams, masonry columns, and roof structures creating unsafe conditions and potential liability for the Town. These hazards pose risks to visitors and jeopardize revenue generated through ramada rentals. Initial quotes for roof replacement exceeded \$100,000 due to the custom design, but this would only provide a temporary fix, as the structures are prone to the same long-term failures.

Staff proposes fully replacing the ramadas, addressing structural deficiencies comprehensively and ensuring durability. This approach eliminates safety risks, reduces liability exposure, and preserves the ramadas as vital revenue-generating assets for the department. Investing in long-lasting, safe structures ensures continued community use and offsets costs through rental income.

This capital project program aims to address the final two of five ramadas as three are planned for completion in FY2026. This is a multi-year capital project, with \$320,000 budgeted for FY2026, and up to \$200,000 for construction in FY2027.

## Images



Rusting Roof



Structural Cracking



FP Ramada 2.jpg

## Details

**Strategic Initiative:** Maintain current infrastructure and prepare for emerging trends

## Supplemental Attachments

### FOUNTAIN PARK RAMADA LOCATIONS

THIS SHOWS THE LOCATIONS OF THE FIVE EXISTING RAMADAS

### FOUNTAIN PARK - RAMADA HOLE IN ROOF

THIS PICTURE SHOWS THE HOLE IN THE RAMADA ROOF

### FOUNTAIN PARK - RAMADA FAILING WALL

THIS PICTURE SHOWS TEH FAILING WALL

### FOUNTAIN PARK - RAMADA FAILING ROOF

THIS PICTURE SHOWS TEH FAILING ROOF

## Capital Cost

FY2027 Budget

**\$200K**

Total Budget (all years)

**\$200K**

Project Total

**\$200K**

## Detailed Breakdown

| Category           | FY2027<br>Requested | Future Budgeted | Total            |
|--------------------|---------------------|-----------------|------------------|
| Construction       | \$200,000           | \$0             | \$200,000        |
| Design/Engineering | \$0                 | \$0             | \$0              |
| <b>Total</b>       | <b>\$200,000</b>    | <b>\$0</b>      | <b>\$200,000</b> |

## Funding Sources

FY2027 Budget

**\$200K**

Total Budget (all years)

**\$200K**

Project Total

**\$200K**

## Detailed Breakdown

| Category                   | FY2027<br>Requested | Future Budgeted | Total            |
|----------------------------|---------------------|-----------------|------------------|
| Capital Project Fund (600) | \$200,000           | \$0             | \$200,000        |
| <b>Total</b>               | <b>\$200,000</b>    | <b>\$0</b>      | <b>\$200,000</b> |

# Four Peaks Electrical Building

## Overview

|                                  |                                           |
|----------------------------------|-------------------------------------------|
| <b>Request Owner</b>             | Kevin Snipes, Community Services Director |
| <b>Department</b>                | Community Services                        |
| <b>Type</b>                      | Capital Improvement                       |
| <b>Project Number</b>            | P3064                                     |
| <b>Estimated Start Date</b>      | 07/1/2025                                 |
| <b>Estimated Completion Date</b> | 06/30/2027                                |

## Description

The addition of new amenities, including pickleball courts and a restroom, has exceeded the capacity of the existing small electrical room at the park. The current space is insufficient to house the necessary equipment, and it cannot meet electrical code requirements, which mandate a 3-foot separation between transformers. This creates operational and compliance challenges that must be addressed.

Additionally, the field lighting control switches are currently mounted on the exterior of the building, leaving them vulnerable to harsh weather conditions and tampering. These issues compromise the safety, reliability, and longevity of the electrical systems that power critical park amenities.

This project proposes constructing and installing a new pre-fabricated building to house the electrical equipment. By remounting the electrical gear inside a secure, weather-resistant enclosure, the project will ensure compliance with codes, protect equipment from vandalism and environmental damage, and support the long-term functionality of the park's amenities.

This is a multi-year capital project, with \$50,000 budgeted for design in FY2026, and up to \$200,000 for construction in FY2027.

## Images



Cramped Quarters



Deteriorating Building



Exterior Lighting Controls

## Details

**Strategic Initiative:** Maintain current infrastructure and prepare for emerging trends

**Type of Project:** Improvement

## Capital Cost

FY2027 Budget

**\$200K**

Total Budget (all years)

**\$200K**

Project Total

**\$200K**

## Detailed Breakdown

| Category           | FY2027<br><i>Requested</i> | Future Budgeted | Total            |
|--------------------|----------------------------|-----------------|------------------|
| Construction       | \$200,000                  | \$0             | \$200,000        |
| Design/Engineering | \$0                        | \$0             | \$0              |
| <b>Total</b>       | <b>\$200,000</b>           | <b>\$0</b>      | <b>\$200,000</b> |

## Funding Sources

FY2027 Budget

**\$200K**

Total Budget (all years)

**\$200K**

Project Total

**\$200K**

## Detailed Breakdown

| Category                   | FY2027<br><i>Requested</i> | Future Budgeted | Total            |
|----------------------------|----------------------------|-----------------|------------------|
| Capital Project Fund (600) | \$200,000                  | \$0             | \$200,000        |
| <b>Total</b>               | <b>\$200,000</b>           | <b>\$0</b>      | <b>\$200,000</b> |



Operational Costs

|               |                          |               |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$1K          | \$4K                     | \$5K          |

Detailed Breakdown

| Category     | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | FY2029<br><i>Requested</i> | FY2030<br><i>Requested</i> | Future Budgeted | Total   |
|--------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------|---------|
| Other Impact | \$1,000                    | \$1,000                    | \$1,000                    | \$1,000                    | \$1,000         | \$5,000 |
| Total        | \$1,000                    | \$1,000                    | \$1,000                    | \$1,000                    | \$1,000         | \$5,000 |



# Golden Eagle Park - Pump House and Storage Tank Design

## Overview

|                                  |                                   |
|----------------------------------|-----------------------------------|
| <b>Request Owner</b>             | Kyle Harris, Parks Superintendent |
| <b>Department</b>                | Community Services                |
| <b>Type</b>                      | Capital Improvement               |
| <b>Project Number</b>            | P3069                             |
| <b>Estimated Start Date</b>      | 07/1/2026                         |
| <b>Estimated Completion Date</b> | 06/30/2030                        |

## Description

This capital improvement request is for the design phase only and will allow the Town to prepare for the installation of a new pump house and storage tank system at Golden Eagle Park. The proposed design will help reduce system downtime, decrease maintenance issues caused by bryozoa from the golf course lake, which currently clog more than 300 irrigation heads and require manual cleaning, and eliminate reliance on the golf course as the park's primary irrigation water source. These improvements will enable Town staff to more effectively maintain, monitor, and manage the park's irrigation system.

This request will be a multi-year capital project with \$75,000 being requested for FY2027 to complete design, and staff have initially earmarked budget in FY2030 to complete the construction. If other projects are delayed in FY2028 and 2029, then staff will recommend moving up the timeline for construction.

Images



GOLDEN EAGLE PARK -  
PUMP HOUSE STORAGE  
TANK SITE  
  
PUMP HOUSE STORAGE  
TANK SITE



GOLDEN EAGLE PARK -  
PUMP/HOUSE STORAGE  
TANK  
  
PUMP HOUSE STORAGE  
TANK LOCATION



GOLEDN EAGLE PARK -  
POINT OF CONNECTION  
  
POINT OF CONNECTION



Bryozoa.png

Details

**Strategic Initiative:** Maintain current infrastructure and prepare for emerging trends

Supplemental Attachments

 [GOLDEN EAGLE PARK - PUMP HOUSE-STORAGE TANK](#)  
THIS IS THE AREA TO BE REPURPOSED FOR TEH PUMP HOUSE AND STROAGE TANK

 [GOLDEN EAGEL PARK - POINT OF CONNECTION](#)  
THIS IS THE APPROXIMATE LOCATION OF THE CURRENT RECLAIMED WATER LINE RUNNIGN THORUGH THE PARK THAT WOULD BE OUT POINT OF CONNECTION TO GAIN ACCESS TO THE ATER.

Capital Cost

|               |                          |               |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| <b>\$75K</b>  | <b>\$575K</b>            | <b>\$575K</b> |

Detailed Breakdown

| Category           | FY2027<br>Requested | FY2030<br>Requested | Future Budgeted | Total            |
|--------------------|---------------------|---------------------|-----------------|------------------|
| Construction       | \$0                 | \$500,000           | \$0             | \$500,000        |
| Design/Engineering | \$75,000            | \$0                 | \$0             | \$75,000         |
| <b>Total</b>       | <b>\$75,000</b>     | <b>\$500,000</b>    | <b>\$0</b>      | <b>\$575,000</b> |

## Funding Sources

FY2027 Budget

**\$75K**

Total Budget (all years)

**\$575K**

Project Total

**\$575K**

## Detailed Breakdown

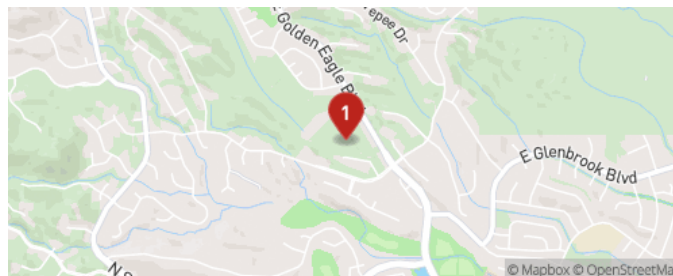
| Category                   | FY2027<br><i>Requested</i> | FY2030<br><i>Requested</i> | Future Budgeted | Total            |
|----------------------------|----------------------------|----------------------------|-----------------|------------------|
| Capital Project Fund (600) | \$75,000                   | \$500,000                  | \$0             | <b>\$575,000</b> |
| <b>Total</b>               | <b>\$75,000</b>            | <b>\$500,000</b>           | <b>\$0</b>      | <b>\$575,000</b> |

# Sierra Madre Park

## Overview

|                                  |                                           |
|----------------------------------|-------------------------------------------|
| <b>Request Owner</b>             | Kevin Snipes, Community Services Director |
| <b>Department</b>                | Community Services                        |
| <b>Type</b>                      | Capital Improvement                       |
| <b>Project Number</b>            | P3044                                     |
| <b>Estimated Start Date</b>      | 07/1/2026                                 |
| <b>Estimated Completion Date</b> | 06/30/2031                                |

## Project Location



## Description

The proposed Sierra Madre Community Park Design project will initiate the planning and conceptual development of a future community park on land previously set aside for this purpose. This effort represents an important step in transforming reserved open space into a thoughtfully designed community asset that meets current and future recreational needs. Staff plan to use Parks Development Impact Fees as a funding source throughout the entirety of the project, alongside using Capital Project Fund monies to complete this project.

The design phase will include site analysis, and the development of a comprehensive park master plan. Key elements will evaluate circulation, accessibility, safety, sustainability, and compatibility with surrounding uses, while identifying appropriate recreational amenities, open space areas, and supporting infrastructure. The design will also consider long-term maintenance, operational efficiency, and phased implementation opportunities.

Completing the park design in a timely manner is especially important due to an adjacent local development project currently underway. Advancing the design now creates an opportunity to coordinate with construction activity occurring next to the park site and potentially utilize existing construction equipment to complete preliminary grading work. Leveraging this equipment during the neighboring project could result in significant cost savings and reduce future disruption to the surrounding area.

Investing in the design phase ensures that future park development is guided by a clear vision, aligns with community expectations, and strategically positions the Town to take advantage of near-term efficiencies.

## Images



FH - Parks Location Map.jpg



Sierra Madre Park  
location.png

## Details

**Strategic Initiative:** Improve public health, well-being, and safety of our community

**Type of Project:** New Construction

### Benefit to Community

The Sierra Madre Community Park will provide long-term recreational, social, and environmental benefits to the surrounding neighborhoods and the broader community. Developing a comprehensive park design ensures the space is inclusive, accessible, and responsive to community needs, creating opportunities for active recreation, passive enjoyment, and community gathering.

The future park will enhance neighborhood livability by providing walkable open space, supporting healthy lifestyles, and offering a safe place for families, children, and residents of all ages to connect outdoors. Well-designed parks also contribute to community identity, promote environmental stewardship, and positively impact nearby property values. Additionally, advancing the design now positions the Town to minimize construction impacts and costs by coordinating with nearby development activity. This proactive approach helps deliver community amenities more efficiently while demonstrating responsible planning and fiscal stewardship.

This large-scale capital project is planned for completion over the next five fiscal years, with \$600,000 budgeted for design in FY2027, and another \$11.4 million over the following four fiscal years for construction. Staff are projecting to use between \$200,000 and \$400,000 per year in Parks Development Impact Fees and earmark Capital Project Fund monies for the remaining costs of the project.

Another important consideration is that this new park would require additional ongoing staffing and contractual services added to the Town's operational budget each year, estimated at about \$400,000 per year starting in FY2030.

## Capital Cost

FY2027 Budget

**\$600K**

Total Budget (all years)

**\$12M**

Project Total

**\$12M**

### Detailed Breakdown

| Category              | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | FY2029<br><i>Requested</i> | FY2030<br><i>Requested</i> | FY2031<br><i>Requested</i> | Future Budgeted | Total               |
|-----------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------|---------------------|
| Construction          | \$0                        | \$2,000,000                | \$5,000,000                | \$2,000,000                | \$2,000,000                | \$0             | <b>\$11,000,000</b> |
| Design/Engineering    | \$600,000                  | \$0                        | \$0                        | \$0                        | \$0                        | \$0             | <b>\$600,000</b>    |
| Equipment/Furnishings | \$0                        | \$0                        | \$0                        | \$400,000                  | \$0                        | \$0             | <b>\$400,000</b>    |
| <b>Total</b>          | <b>\$600,000</b>           | <b>\$2,000,000</b>         | <b>\$5,000,000</b>         | <b>\$2,400,000</b>         | <b>\$2,000,000</b>         | <b>\$0</b>      | <b>\$12,000,000</b> |

## Funding Sources

FY2027 Budget

**\$600K**

Total Budget (all years)

**\$12M**

Project Total

**\$12M**

### Detailed Breakdown

| Category                         | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | FY2029<br><i>Requested</i> | FY2030<br><i>Requested</i> | FY2031<br><i>Requested</i> | Future Budgeted | Total               |
|----------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------|---------------------|
| Capital Project Fund (600)       | \$400,000                  | \$1,600,000                | \$4,600,000                | \$2,000,000                | \$1,600,000                | \$0             | <b>\$10,200,000</b> |
| Parks Development Fee Fund (740) | \$200,000                  | \$400,000                  | \$400,000                  | \$400,000                  | \$400,000                  | \$0             | <b>\$1,800,000</b>  |
| <b>Total</b>                     | <b>\$600,000</b>           | <b>\$2,000,000</b>         | <b>\$5,000,000</b>         | <b>\$2,400,000</b>         | <b>\$2,000,000</b>         | <b>\$0</b>      | <b>\$12,000,000</b> |

## Operational Costs

FY2027 Budget

**\$0**

Total Budget (all years)

**\$800K**

Project Total

**\$800K**

### Detailed Breakdown

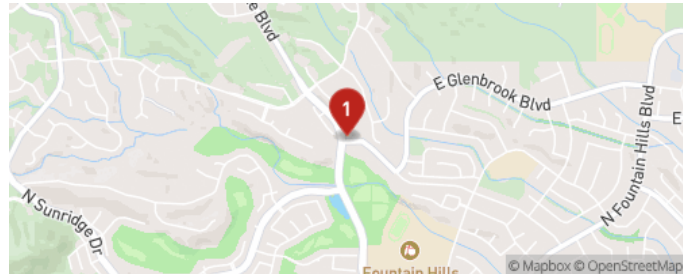
| Category          | FY2030<br><i>Requested</i> | FY2031<br><i>Requested</i> | Future Budgeted | Total            |
|-------------------|----------------------------|----------------------------|-----------------|------------------|
| Services/Supplies | \$250,000                  | \$250,000                  | \$0             | <b>\$500,000</b> |
| Salaries/Benefits | \$150,000                  | \$150,000                  | \$0             | <b>\$300,000</b> |
| <b>Total</b>      | <b>\$400,000</b>           | <b>\$400,000</b>           | <b>\$0</b>      | <b>\$800,000</b> |

# Skyview Park - Development Fees

## Overview

|                                  |                                           |
|----------------------------------|-------------------------------------------|
| <b>Request Owner</b>             | Kevin Snipes, Community Services Director |
| <b>Department</b>                | Community Services                        |
| <b>Type</b>                      | Capital Improvement                       |
| <b>Project Number</b>            | P3060                                     |
| <b>Estimated Start Date</b>      | 07/1/2024                                 |
| <b>Estimated Completion Date</b> | 03/31/2027                                |

## Project Location



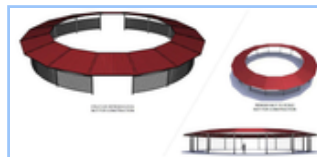
## Description

Skyview Park (previously referred to as Pleasantville Park) is a town-owned property that is about one acre in size on the corner of Bainbridge and Golden Eagle Blvd. It has been designated as a future park in the Community Services Master Plan. Staff has been working through the design process these past few years, and are now recommending using parks development impact fees to pay for the construction of the new park in FY2027. The park location is approved by Dark Sky to be used by star gazers as well as being designed for classes for yoga, Ti Chi, meditation and other small classes and events. It will also have a small trail with educational plant identification. Staff has spent about \$135,000 on the design of the park up through March 2026, and are requesting up to \$1,400,000.00 for construction of the new park next year.

## Images



Skyview Park Layout.jpeg



Skyview Center Structure Design.jpeg



## Details

**Strategic Initiative:** Improve public health, well-being, and safety of our community

**Type of Project:** New Construction

### Benefit to Community

This park will allow all residents to have outdoor spaces where they can enjoy stargazing in a dark sky-minded park, along with other activities like Tai Chi and Yoga during daylight hours or outdoor educational classes. This park will also be interactive, with informational signage highlighting the unique vegetation along the new walking paths.

## Supplemental Attachments

### SKYVIEW PARK - DESIGN LAYOUT

THIS IS A PRELIMINARY DESIGN FOR THE LAYOUT OF THE PARK. THIS IS NEAR COMPLETION AND WILL ONLY CHANGE SLIGHTLY.

## Capital Cost

FY2027 Budget

**\$1.4M**

Total Budget (all years)

**\$1.4M**

Project Total

**\$1.4M**

### Detailed Breakdown

| Category           | FY2027<br>Requested | Future Budgeted | Total              |
|--------------------|---------------------|-----------------|--------------------|
| Construction       | \$1,400,000         | \$0             | \$1,400,000        |
| Design/Engineering | \$0                 | \$0             | \$0                |
| <b>Total</b>       | <b>\$1,400,000</b>  | <b>\$0</b>      | <b>\$1,400,000</b> |

## Funding Sources

FY2027 Budget

**\$1.4M**

Total Budget (all years)

**\$1.4M**

Project Total

**\$1.4M**

### Detailed Breakdown

| Category                         | FY2027<br>Requested | Future Budgeted | Total              |
|----------------------------------|---------------------|-----------------|--------------------|
| Parks Development Fee Fund (740) | \$1,400,000         | \$0             | \$1,400,000        |
| <b>Total</b>                     | <b>\$1,400,000</b>  | <b>\$0</b>      | <b>\$1,400,000</b> |

Operational Costs

|               |                          |               |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$4.5K        | \$22.5K                  | \$27K         |

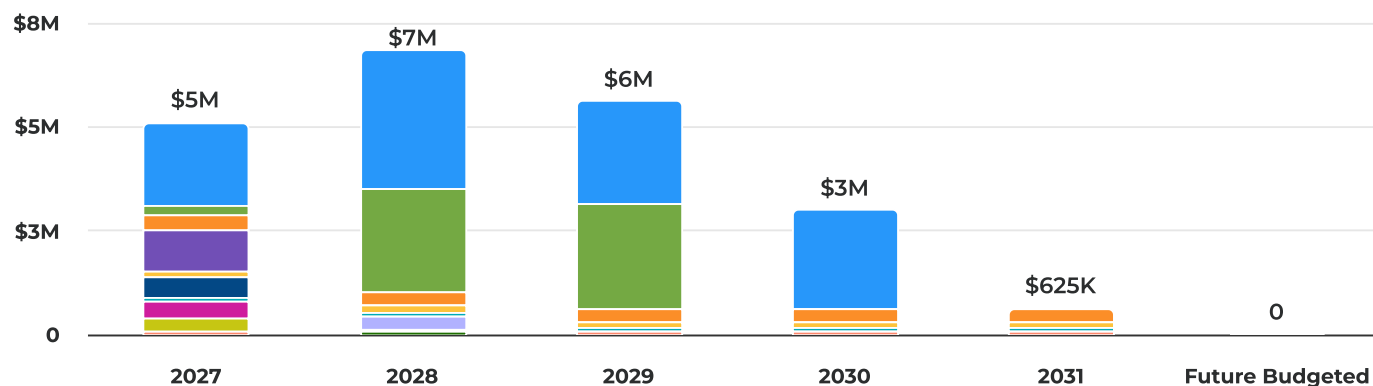
Detailed Breakdown

| Category          | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | FY2029<br><i>Requested</i> | FY2030<br><i>Requested</i> | FY2031<br><i>Requested</i> | Future<br>Budgeted | Total    |
|-------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------|----------|
| Other Impact      | \$3,000                    | \$3,000                    | \$3,000                    | \$3,000                    | \$3,000                    | \$3,000            | \$18,000 |
| Services/Supplies | \$1,500                    | \$1,500                    | \$1,500                    | \$1,500                    | \$1,500                    | \$1,500            | \$9,000  |
| Total             | \$4,500                    | \$4,500                    | \$4,500                    | \$4,500                    | \$4,500                    | \$4,500            | \$27,000 |



# Public Works

## FY27 - FY31 Public Works Projects (including Future Budgeted)



|                                                                                                     |              |        |
|-----------------------------------------------------------------------------------------------------|--------------|--------|
| ● Downtown Streetscape Improvement Program                                                          | \$10,218,000 | 48.20% |
| ● Ashbrook Wash Slope Stabilization                                                                 | \$5,250,000  | 24.77% |
| ● Sidewalk Infill and Design                                                                        | \$1,625,000  | 7.67%  |
| ● Shea Boulevard Widening - Eastbound from Palisades Blvd to Fountain Hills Blvd - Development Fees | \$1,000,000  | 4.72%  |
| ● Pedestrian Marked Crosswalks - Town-wide                                                          | \$750,000    | 3.54%  |
| ● Town Hall Campus Buildings - Roof Rehabilitation                                                  | \$500,000    | 2.36%  |
| ● Dam Sediment Removal and Improvements                                                             | \$500,000    | 2.36%  |
| ● Library/Museum/Community Center Air Handler Upgrades                                              | \$400,000    | 1.89%  |
| ● Golden Eagle Impoundment Area Improvements - Phase II                                             | \$325,000    | 1.53%  |
| ● Library/Museum Drainage Improvements                                                              | \$300,000    | 1.42%  |
| ● Guardrail Replacement Town-wide                                                                   | \$250,000    | 1.18%  |
| ● Palm Tree Lighting and Electrical Upgrades on Avenue of the Fountains                             | \$80,000     | 0.38%  |

## Summary of Requests

| Project No. / Category        | FY2027      | FY2028      | FY2029      | FY2030      | FY2031 | Future Budgeted | Total        |
|-------------------------------|-------------|-------------|-------------|-------------|--------|-----------------|--------------|
| E8506<br>Downtown Streetscape | \$2,003,000 | \$3,360,000 | \$2,483,000 | \$2,372,000 | \$0    | \$0             | \$10,218,000 |



| Project No. /<br>Category                                                                                                        | FY2027             | FY2028             | FY2029             | FY2030             | FY2031           | Future<br>Budgeted | Total               |
|----------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|--------------------|---------------------|
| Improvement<br>Program                                                                                                           |                    |                    |                    |                    |                  |                    |                     |
| <b>D6070</b><br>Ashbrook Wash<br>Slope Stabilization                                                                             | \$250,000          | \$2,500,000        | \$2,500,000        | \$0                | \$0              | \$0                | <b>\$5,250,000</b>  |
| <b>S6061</b><br>Sidewalk Infill and<br>Design                                                                                    | \$325,000          | \$325,000          | \$325,000          | \$325,000          | \$325,000        | \$0                | <b>\$1,625,000</b>  |
| <b>S6058</b><br>Shea Boulevard<br>Widening -<br>Eastbound from<br>Palisades Blvd to<br>Fountain Hills Blvd -<br>Development Fees | \$1,000,000        | \$0                | \$0                | \$0                | \$0              | \$0                | <b>\$1,000,000</b>  |
| <b>S7002</b><br>Pedestrian Marked<br>Crosswalks - Town-<br>wide                                                                  | \$150,000          | \$150,000          | \$150,000          | \$150,000          | \$150,000        | \$0                | <b>\$750,000</b>    |
| <b>F4046</b><br>Town Hall Campus<br>Buildings - Roof<br>Rehabilitation                                                           | \$500,000          | \$0                | \$0                | \$0                | \$0              | \$0                | <b>\$500,000</b>    |
| <b>D6068</b><br>Dam Sediment<br>Removal and<br>Improvements                                                                      | \$100,000          | \$100,000          | \$100,000          | \$100,000          | \$100,000        | \$0                | <b>\$500,000</b>    |
| <b>F4047</b><br>Library/Museum/Co<br>mmunity Center Air<br>Handler Upgrades                                                      | \$400,000          | \$0                | \$0                | \$0                | \$0              | \$0                | <b>\$400,000</b>    |
| <b>D6057</b><br>Golden Eagle<br>Impoundment Area<br>Improvements -<br>Phase II                                                   | \$325,000          | \$0                | \$0                | \$0                | \$0              | \$0                | <b>\$325,000</b>    |
| <b>D6069</b><br>Library/Museum<br>Drainage<br>Improvements                                                                       | \$0                | \$300,000          | \$0                | \$0                | \$0              | \$0                | <b>\$300,000</b>    |
| <b>S6068</b><br>Guardrail<br>Replacement<br>Town-wide                                                                            | \$50,000           | \$50,000           | \$50,000           | \$50,000           | \$50,000         | \$0                | <b>\$250,000</b>    |
| <b>E8509</b><br>Palm Tree Lighting<br>and Electrical<br>Upgrades on<br>Avenue of the<br>Fountains                                | \$0                | \$80,000           | \$0                | \$0                | \$0              | \$0                | <b>\$80,000</b>     |
| <b>Total Summary of<br/>Requests</b>                                                                                             | <b>\$5,103,000</b> | <b>\$6,865,000</b> | <b>\$5,608,000</b> | <b>\$2,997,000</b> | <b>\$625,000</b> | <b>\$0</b>         | <b>\$21,198,000</b> |

# Ashbrook Wash Slope Stabilization

## Overview

|                                  |                              |
|----------------------------------|------------------------------|
| <b>Request Owner</b>             | David Janover, Town Engineer |
| <b>Department</b>                | Public Works                 |
| <b>Type</b>                      | Capital Improvement          |
| <b>Project Number</b>            | D6070                        |
| <b>Estimated Start Date</b>      | 07/1/2026                    |
| <b>Estimated Completion Date</b> | 06/30/2029                   |

## Project Location



## Description

Over the past several years, the Town has been reshaping and building up the side slopes within Ashbrook Wash between Hampstead Avenue and Fountain Hills Boulevard. This project continues those efforts by stabilizing the remaining slopes, completing the opposite bank, and implementing erosion control measures such as gabion baskets or other suitable materials. The project will be designed to reduce erosion, limit lateral channel migration, and improve flood protection. The Town intends to pursue grant funding from the Flood Control District of Maricopa County to support construction costs.

This capital request is for a 3-year multi-year project, contingent on the Town obtaining grant funding. If successful in obtaining the grant for 75% of the total project costs, staff will begin design in FY2027 for \$250,000, with projected construction costs of \$2.5 million per year over the following two years, with total budgeted project costs of \$5.25 million.

## Images



Ashbrook Wash.jpg

## Details

**Strategic Initiative:** Maintain current infrastructure and prepare for emerging trends

**Type of Project:** Drainage Improvement

### Benefit to Community

The project reduces flood risk to adjacent roads and residential areas by strengthening the Wash banks and improving flow capacity during storm events. Stabilizing the slopes helps prevent lateral channel migration, protecting public infrastructure.

and private property. The investment supports long-term resilience, minimizes future maintenance needs, and leverages grant funding to maximize the benefit to the community.

## Capital Cost

FY2027 Budget

**\$250K**

Total Budget (all years)

**\$5.25M**

Project Total

**\$5.25M**

## Detailed Breakdown

| Category           | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | FY2029<br><i>Requested</i> | Future Budgeted | Total              |
|--------------------|----------------------------|----------------------------|----------------------------|-----------------|--------------------|
| Construction       | \$0                        | \$2,500,000                | \$2,500,000                | \$0             | \$5,000,000        |
| Design/Engineering | \$250,000                  | \$0                        | \$0                        | \$0             | \$250,000          |
| <b>Total</b>       | <b>\$250,000</b>           | <b>\$2,500,000</b>         | <b>\$2,500,000</b>         | <b>\$0</b>      | <b>\$5,250,000</b> |

## Funding Sources

FY2027 Budget

**\$250K**

Total Budget (all years)

**\$5.25M**

Project Total

**\$5.25M**

## Detailed Breakdown

| Category                   | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | FY2029<br><i>Requested</i> | Future Budgeted | Total              |
|----------------------------|----------------------------|----------------------------|----------------------------|-----------------|--------------------|
| Grants                     | \$187,500                  | \$1,875,000                | \$1,875,000                | \$0             | \$3,937,500        |
| Capital Project Fund (600) | \$62,500                   | \$625,000                  | \$625,000                  | \$0             | \$1,312,500        |
| <b>Total</b>               | <b>\$250,000</b>           | <b>\$2,500,000</b>         | <b>\$2,500,000</b>         | <b>\$0</b>      | <b>\$5,250,000</b> |

## Operational Costs

FY2027 Budget

**\$0**

Total Budget (all years)

**\$5K**

Project Total

**\$5K**

## Detailed Breakdown

| Category         | FY2030<br><i>Requested</i> | FY2031<br><i>Requested</i> | Future Budgeted | Total          |
|------------------|----------------------------|----------------------------|-----------------|----------------|
| Service/Supplies | \$2,500                    | \$2,500                    | \$0             | \$5,000        |
| <b>Total</b>     | <b>\$2,500</b>             | <b>\$2,500</b>             | <b>\$0</b>      | <b>\$5,000</b> |

# Dam Sediment Removal and Improvements

## Overview

|                                  |                              |
|----------------------------------|------------------------------|
| <b>Request Owner</b>             | David Janover, Town Engineer |
| <b>Department</b>                | Public Works                 |
| <b>Type</b>                      | Capital Improvement          |
| <b>Project Number</b>            | D6068                        |
| <b>Estimated Start Date</b>      | 07/1/2025                    |
| <b>Estimated Completion Date</b> | 06/30/2031                   |

## Description

This multi-year program, budgeted at \$100,000 per year, aims to enhance the structural integrity and operational efficiency of the Town's ten jurisdictional dams, consisting of:

- Hesperus Dam
- Aspen Dam
- North Heights Dam
- Golden Eagle Park Dam
- Sunridge Canyon Dam
- Fountain Lake Dam
- Thunder Ridge Dam
- Crystal Ridge Dam
- Stoneridge Dam
- Botanical Garden Dam

The project encompasses the following key components:

- **Structural Repairs:** The inlet and outlet structures of the dams are critical for regulating water flow and ensuring safety. The project will assess and repair any damage or wear in these structures, addressing issues such as erosion, concrete degradation, and mechanical failures
- **Sediment Removal:** Over time, sediment accumulation can impair dam functionality and reduce water storage capacity. This project will involve the systematic removal of accumulated sediment from each of the dams, restoring

their original capacity and ensuring optimal performance

Images



DJI\_20241212085608\_0061\_D.JPG

Details

**Strategic Initiative:** Improve public health, well-being, and safety of our community

Benefit to Community

The Dam Sediment Removal and Maintenance project ensures the safety and reliability of the Town's dams by repairing critical structures, removing sediment, and restoring capacity. This enhances flood protection, supports water management, and preserves local ecosystems. By investing in this essential infrastructure, the Town protects public safety, promotes environmental sustainability, and ensures long-term benefits for the community.

Capital Cost

FY2027 Budget  
**\$100K**

Total Budget (all years)  
**\$500K**

Project Total  
**\$500K**

Detailed Breakdown

| Category     | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | FY2029<br><i>Requested</i> | FY2030<br><i>Requested</i> | FY2031<br><i>Requested</i> | Future<br>Budgeted | Total     |
|--------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------|-----------|
| Construction | \$100,000                  | \$100,000                  | \$100,000                  | \$100,000                  | \$100,000                  | \$0                | \$500,000 |
| Total        | \$100,000                  | \$100,000                  | \$100,000                  | \$100,000                  | \$100,000                  | \$0                | \$500,000 |

Funding Sources

FY2027 Budget  
**\$100K**

Total Budget (all years)  
**\$500K**

Project Total  
**\$500K**

Detailed Breakdown

| Category                   | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | FY2029<br><i>Requested</i> | FY2030<br><i>Requested</i> | FY2031<br><i>Requested</i> | Future<br>Budgeted | Total     |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------|-----------|
| Capital Project Fund (600) | \$100,000                  | \$100,000                  | \$100,000                  | \$100,000                  | \$100,000                  | \$0                | \$500,000 |
| Total                      | \$100,000                  | \$100,000                  | \$100,000                  | \$100,000                  | \$100,000                  | \$0                | \$500,000 |



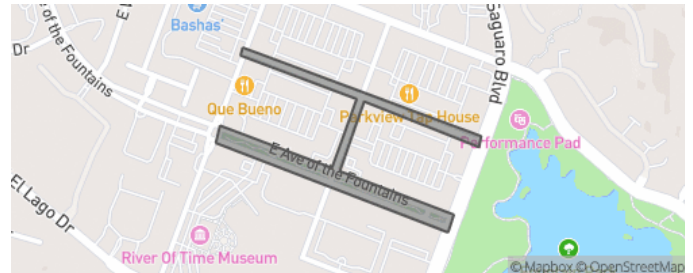


# Downtown Streetscape Improvement Program

## Overview

|                                  |                              |
|----------------------------------|------------------------------|
| <b>Request Owner</b>             | David Janover, Town Engineer |
| <b>Department</b>                | Public Works                 |
| <b>Type</b>                      | Capital Improvement          |
| <b>Project Number</b>            | E8506                        |
| <b>Estimated Start Date</b>      | 07/1/2025                    |
| <b>Estimated Completion Date</b> | 06/30/2030                   |

## Project Location



## Description

The Downtown Streetscape Improvement Program includes the design and construction of enhancements to Verde River Drive, Parkview Avenue and the East and West halves of the Avenue of the Fountains. Spanning five years, this Capital Program aligns with the Town Council-approved Downtown Strategy (approved in September 2024) to revitalize the Downtown area by improving pedestrian access, aesthetics and overall functionality.

The Town received MAG Design Assistance Grant funding of about \$94,300 towards design.

Improvements will include:

- Installing new sidewalk along Verde River Drive and Parkview Avenue
- Widening sidewalks along the Avenue to accommodate outdoor cafe seating
- Installing shade trees, new streetlights, pedestrian lights and hanging aesthetic lights

The total 5-year project budget for the four project phases is **\$10,733,000**, which is tabulated below.

| Project Location | Design Cost      | Construction Cost  | Total Cost          |
|------------------|------------------|--------------------|---------------------|
| Verde River Dr   | \$201,000        | \$2,003,000        | \$2,204,000         |
| Parkview Ave     | \$314,000        | \$3,135,000        | \$3,449,000         |
| East ½ of Avenue | \$225,000        | \$2,245,000        | \$2,470,000         |
| West ½ of Avenue | \$238,000        | \$2,372,000        | \$2,610,000         |
| <b>Total:</b>    | <b>\$978,000</b> | <b>\$9,755,000</b> | <b>\$10,733,000</b> |

The work is intended to be completed over five (5) fiscal years as outlined below:

| Fiscal Year | Project Scope                                                        | Design    | Construction | Total       |
|-------------|----------------------------------------------------------------------|-----------|--------------|-------------|
|             | <b>Design of Verde River Dr</b>                                      |           |              |             |
| FY 26       | AND Design of Parkview Ave                                           | \$515,000 | \$ -         | \$515,000   |
|             | <b>Construction of Verde River Dr</b>                                |           |              |             |
| FY 27       |                                                                      | \$ -      | \$2,003,000  | \$2,003,000 |
|             | <b>Construction of Parkview Ave AND Design of East 1/2 of Avenue</b> |           |              |             |
| FY 28       |                                                                      | \$225,000 | \$3,135,000  | \$3,360,000 |
|             | <b>Construction of East 1/2 of Avenue AND Design of West 1/2</b>     |           |              |             |
| FY 29       |                                                                      | \$238,000 | \$2,245,000  | \$2,483,000 |
|             | <b>Construction of West 1/2 of Avenue</b>                            |           |              |             |
| FY 30       |                                                                      | \$ -      | \$2,372,000  | \$2,372,000 |

## Images



Streetscape Example  
Before.JPG



Streetscape Example  
After.JPG



Verde-Parkview Intersection  
Before.JPG



Verde-Parkview Intersection  
After.JPG



Parkview Ave Before.JPG



Parkview Ave After.JPG

## Details

**Strategic Initiative:** Targeted collaborative economic development

**Type of Project:** Other

### Benefit to Community

The Downtown Streetscape Improvements Program will significantly enhance the vibrancy, safety, and accessibility of the Downtown area. The project's focus on beautification through improved landscaping, lighting, and functional design will foster a welcoming atmosphere, attract more visitors, and encourage economic growth. By investing in a revitalized Downtown, the community will benefit from a modern, engaging, and safer public space that enhances quality of life and supports long-term sustainability.

By potentially narrowing travel lanes along the Avenue to accommodate wider sidewalks, the project will create a more pedestrian-friendly environment, promote outdoor activity, and support local businesses. These changes will also act as a natural traffic calming measure, reducing vehicle speeds and improving safety for all road users, including cyclists and pedestrians.

## Capital Cost

FY2027 Budget

**\$2M**

Total Budget (all years)

**\$10.2M**

Project Total

**\$10.2M**

## Detailed Breakdown

| Category           | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | FY2029<br><i>Requested</i> | FY2030<br><i>Requested</i> | Future Budgeted | Total               |
|--------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------|---------------------|
| Construction       | \$2,003,000                | \$3,135,000                | \$2,245,000                | \$2,372,000                | \$0             | <b>\$9,755,000</b>  |
| Design/Engineering | \$0                        | \$225,000                  | \$238,000                  | \$0                        | \$0             | <b>\$463,000</b>    |
| <b>Total</b>       | <b>\$2,003,000</b>         | <b>\$3,360,000</b>         | <b>\$2,483,000</b>         | <b>\$2,372,000</b>         | <b>\$0</b>      | <b>\$10,218,000</b> |

## Funding Sources

FY2027 Budget

**\$2M**

Total Budget (all years)

**\$10.2M**

Project Total

**\$10.2M**

### Detailed Breakdown

| Category                   | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | FY2029<br><i>Requested</i> | FY2030<br><i>Requested</i> | Future Budgeted | Total               |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------|---------------------|
| Capital Project Fund (600) | \$2,003,000                | \$3,360,000                | \$2,483,000                | \$2,372,000                | \$0             | <b>\$10,218,000</b> |
| Grants                     | \$0                        | \$0                        | \$0                        | \$0                        | \$0             | <b>\$0</b>          |
| <b>Total</b>               | <b>\$2,003,000</b>         | <b>\$3,360,000</b>         | <b>\$2,483,000</b>         | <b>\$2,372,000</b>         | <b>\$0</b>      | <b>\$10,218,000</b> |

## Operational Costs

FY2027 Budget

**\$0**

Total Budget (all years)

**\$30K**

Project Total

**\$50K**

### Detailed Breakdown

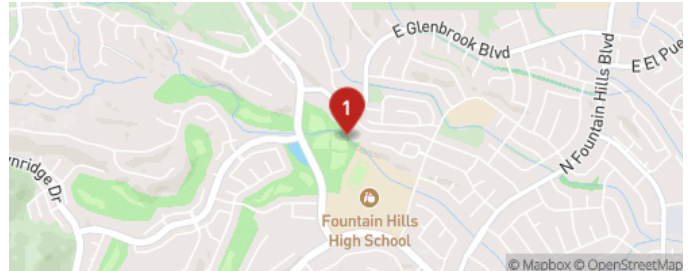
| Category         | FY2028<br><i>Requested</i> | FY2029<br><i>Requested</i> | FY2030<br><i>Requested</i> | Future Budgeted | Total           |
|------------------|----------------------------|----------------------------|----------------------------|-----------------|-----------------|
| Service/Supplies | \$5,000                    | \$10,000                   | \$15,000                   | \$20,000        | <b>\$50,000</b> |
| <b>Total</b>     | <b>\$5,000</b>             | <b>\$10,000</b>            | <b>\$15,000</b>            | <b>\$20,000</b> | <b>\$50,000</b> |

# Golden Eagle Impoundment Area Improvements - Phase II

## Overview

|                                  |                              |
|----------------------------------|------------------------------|
| <b>Request Owner</b>             | David Janover, Town Engineer |
| <b>Department</b>                | Public Works                 |
| <b>Type</b>                      | Capital Improvement          |
| <b>Project Number</b>            | D6057                        |
| <b>Estimated Start Date</b>      | 09/13/2018                   |
| <b>Estimated Completion Date</b> | 06/30/2027                   |

## Project Location



## Description

In FY26, drainage channel improvements were completed within Golden Eagle Park. The next/last phase of the project will include modification of trash racks on Golden Eagle dam inlets, addressing the face of the dam, inlet, throughput and outlet infrastructure. During FY26, design for Phase II improvements was underway.

The Town is also the recipient of grant funding through the Small Projects Assistance Program of the Flood Control District of Maricopa County (FCDMC). This grant funding will be applied to the this Phase II portion of the project. The FCDMC will fund 75% of the design and construction cost, up to \$500,000, through June 30, 2027. The FCDMC estimated cost share for dam improvements is \$243,750, with the Town match of up to \$81,250, and is subject to change, maintaining the 75% / 25% FCDMC/Town proportional match.

## Images



Golden Eagle Dam.jpeg

## Details

**Strategic Initiative:** Long-term financial stability of community infrastructure, environmental, and social resources

**Type of Project:** Drainage Improvement

### Benefit to Community

The Golden Eagle impoundment area receives storm runoff from three washes - Ashbrook Wash, Bristol Wash and Cloudburst Wash. The 100-year storm rainfall intensity values have increased in the northeastern area of Maricopa County. Runoff values have increased, due to increased upstream development. Runoff time of concentration has accelerated, due to increased upstream development. The net change as a result of noted changes above have increased the amount of flow entering the impoundment area (this includes the park improvement areas, ball fields, picnic ramada area, etc.) and requires major modifications to the drainage courses. This project will reduce the risk of flooding and damage to the ballfields and park amenities, which has occurred in the past.

## Capital Cost

FY2027 Budget

**\$325K**

Total Budget (all years)

**\$325K**

Project Total

**\$325K**

### Detailed Breakdown

| Category     | FY2027<br>Requested | Future Budgeted | Total            |
|--------------|---------------------|-----------------|------------------|
| Construction | \$325,000           | \$0             | \$325,000        |
| <b>Total</b> | <b>\$325,000</b>    | <b>\$0</b>      | <b>\$325,000</b> |

## Funding Sources

FY2027 Budget

**\$325K**

Total Budget (all years)

**\$325K**

Project Total

**\$325K**

### Detailed Breakdown

| Category                   | FY2027<br>Requested | Future Budgeted | Total            |
|----------------------------|---------------------|-----------------|------------------|
| Grants                     | \$243,750           | \$0             | \$243,750        |
| Capital Project Fund (600) | \$81,250            | \$0             | \$81,250         |
| <b>Total</b>               | <b>\$325,000</b>    | <b>\$0</b>      | <b>\$325,000</b> |

# Guardrail Replacement Town-wide

## Overview

|                                  |                              |
|----------------------------------|------------------------------|
| <b>Request Owner</b>             | David Janover, Town Engineer |
| <b>Department</b>                | Public Works                 |
| <b>Type</b>                      | Capital Improvement          |
| <b>Project Number</b>            | S6068                        |
| <b>Estimated Start Date</b>      | 07/1/2022                    |
| <b>Estimated Completion Date</b> | 06/30/2031                   |

## Description

The Town owns and maintains 10,000 linear feet of guardrail. Due to Federal guidelines changing in 2014, several segments of pre and post-incorporation guardrail are no longer in compliance with Federal highway standards. In 2022, an assessment of the Town's guardrails was performed, and this project will follow the recommendations of that assessment.

During FY26, guardrail was upgraded along McDowell Mountain Road and Palisades Boulevard. This request is a multi-year capital improvement program, budgeted at \$50,000 per year.

## Images



Guardrail Replacement

## Details

**Strategic Initiative:** Improve public health, well-being, and safety of our community

**Type of Project:** Other

### Benefit to Community

Town staff would like to be proactive in implementing guardrail improvements to meet FHWA and ADOT guidelines. Currently, guardrail within the Town does not meet the FHWA 31" minimum height requirements. ADOT provided the Town a memo dated May 3, 2017, dictating that existing guardrail 26.5" or lower in height should be replaced in conjunction with

major pavement or roadway improvements. Guardrail along Palisades does not meet the specifications dictated in this ADOT memo and that guardrail will be placed first on the priority list of guardrail upgrades.

## Capital Cost

FY2027 Budget

**\$50K**

Total Budget (all years)

**\$250K**

Project Total

**\$250K**

## Detailed Breakdown

| Category     | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | FY2029<br><i>Requested</i> | FY2030<br><i>Requested</i> | FY2031<br><i>Requested</i> | Future<br>Budgeted | Total            |
|--------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------|------------------|
| Construction | \$50,000                   | \$50,000                   | \$50,000                   | \$50,000                   | \$50,000                   | \$0                | \$250,000        |
| <b>Total</b> | <b>\$50,000</b>            | <b>\$50,000</b>            | <b>\$50,000</b>            | <b>\$50,000</b>            | <b>\$50,000</b>            | <b>\$0</b>         | <b>\$250,000</b> |

## Funding Sources

FY2027 Budget

**\$50K**

Total Budget (all years)

**\$250K**

Project Total

**\$250K**

## Detailed Breakdown

| Category                   | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | FY2029<br><i>Requested</i> | FY2030<br><i>Requested</i> | FY2031<br><i>Requested</i> | Future<br>Budgeted | Total            |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------|------------------|
| Capital Project Fund (600) | \$50,000                   | \$50,000                   | \$50,000                   | \$50,000                   | \$50,000                   | \$0                | \$250,000        |
| <b>Total</b>               | <b>\$50,000</b>            | <b>\$50,000</b>            | <b>\$50,000</b>            | <b>\$50,000</b>            | <b>\$50,000</b>            | <b>\$0</b>         | <b>\$250,000</b> |

## Operational Costs

FY2027 Budget

**\$1K**

Total Budget (all years)

**\$5K**

Project Total

**\$5K**

## Detailed Breakdown

| Category     | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | FY2029<br><i>Requested</i> | FY2030<br><i>Requested</i> | FY2031<br><i>Requested</i> | Future<br>Budgeted | Total          |
|--------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------|----------------|
| Other Impact | \$1,000                    | \$1,000                    | \$1,000                    | \$1,000                    | \$1,000                    | \$0                | \$5,000        |
| <b>Total</b> | <b>\$1,000</b>             | <b>\$1,000</b>             | <b>\$1,000</b>             | <b>\$1,000</b>             | <b>\$1,000</b>             | <b>\$0</b>         | <b>\$5,000</b> |

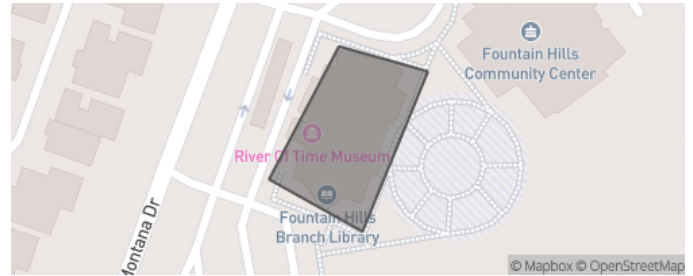


# Library/Museum Drainage Improvements

## Overview

|                                  |                              |
|----------------------------------|------------------------------|
| <b>Request Owner</b>             | David Janover, Town Engineer |
| <b>Department</b>                | Public Works                 |
| <b>Type</b>                      | Capital Improvement          |
| <b>Project Number</b>            | D6069                        |
| <b>Estimated Start Date</b>      | 07/1/2027                    |
| <b>Estimated Completion Date</b> | 06/30/2028                   |

## Project Location



## Description

This project will construct drainage improvements at the Library/Museum facility on the Town Campus, to establish positive stormwater flow away from the building and adjacent walkways. The work will be phased, with design and permitting completed during FY26 (funded by Facilities Reserves), followed by construction in FY28. Improvements will include revised grading adjacent to the structure, removal and replacement of existing curb and gutter and regrading of the adjacent roadway to reduce stormwater ponding and water intrusion.

## Images



Library Grading.jpg



Library Grading - Preliminary Plan.jpg

## Details

**Strategic Initiative:** Maintain current infrastructure and prepare for emerging trends

**Type of Project:** Improvement

### Benefit to Community

The project protects a major public facility from future flooding, reduces long-term maintenance and repair costs, and enhances visitor safety during storm events. Improving drainage preserves the Town's investment in the Library/Museum complex and ensures reliable access to educational, cultural, and community services.

**Capital Cost**

FY2027 Budget

**\$0**

Total Budget (all years)

**\$300K**

Project Total

**\$300K****Detailed Breakdown**

| Category     | FY2028<br><i>Requested</i> | Future Budgeted | Total            |
|--------------|----------------------------|-----------------|------------------|
| Construction | \$300,000                  | \$0             | \$300,000        |
| <b>Total</b> | <b>\$300,000</b>           | <b>\$0</b>      | <b>\$300,000</b> |

**Funding Sources**

FY2027 Budget

**\$0**

Total Budget (all years)

**\$300K**

Project Total

**\$300K****Detailed Breakdown**

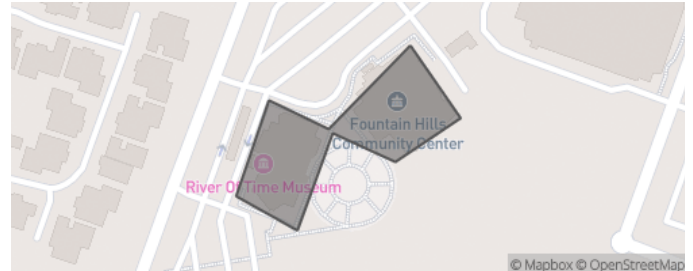
| Category                | FY2028<br><i>Requested</i> | Future Budgeted | Total            |
|-------------------------|----------------------------|-----------------|------------------|
| Facilities Reserve Fund | \$300,000                  | \$0             | \$300,000        |
| <b>Total</b>            | <b>\$300,000</b>           | <b>\$0</b>      | <b>\$300,000</b> |

# Library/Museum/Community Center Air Handler Upgrades

## Overview

|                                  |                              |
|----------------------------------|------------------------------|
| <b>Request Owner</b>             | David Janover, Town Engineer |
| <b>Department</b>                | Public Works                 |
| <b>Type</b>                      | Capital Improvement          |
| <b>Project Number</b>            | F4047                        |
| <b>Estimated Start Date</b>      | 07/1/2026                    |
| <b>Estimated Completion Date</b> | 06/30/2027                   |

## Project Location



## Description

This project replaces and upgrades the existing air handling units serving the Library, Museum, and Community Center to improve HVAC performance, reliability, and energy efficiency. The scope will include equipment replacement, controls integration, and any required electrical or mechanical modifications to support the new units. Work will be coordinated to minimize disruption to facility operations and public use.

## Images



Library-Museum-Community Center Air Handlers.jpg

## Details

**Strategic Initiative:** Maintain current infrastructure and prepare for emerging trends

**Type of Project:** Improvement

### Benefit to Community

Upgrading the air handling equipment will improve indoor comfort and operational reliability in heavily used public facilities. Increased energy efficiency reduces operating costs and supports sustainability goals, while modernized systems extend the

useful life of mechanical infrastructure. The project ensures the community continues to receive reliable, high-quality services in safe, accessible public spaces.

## Capital Cost

FY2027 Budget

**\$400K**

Total Budget (all years)

**\$400K**

Project Total

**\$400K**

## Detailed Breakdown

| Category     | FY2027<br><i>Requested</i> | Future Budgeted | Total            |
|--------------|----------------------------|-----------------|------------------|
| Construction | \$400,000                  | \$0             | <b>\$400,000</b> |
| <b>Total</b> | <b>\$400,000</b>           | <b>\$0</b>      | <b>\$400,000</b> |

## Funding Sources

FY2027 Budget

**\$400K**

Total Budget (all years)

**\$400K**

Project Total

**\$400K**

## Detailed Breakdown

| Category                | FY2027<br><i>Requested</i> | Future Budgeted | Total            |
|-------------------------|----------------------------|-----------------|------------------|
| Facilities Reserve Fund | \$400,000                  | \$0             | <b>\$400,000</b> |
| <b>Total</b>            | <b>\$400,000</b>           | <b>\$0</b>      | <b>\$400,000</b> |

# Palm Tree Lighting and Electrical Upgrades on Avenue of the Fountains

## Overview

|                                  |                              |
|----------------------------------|------------------------------|
| <b>Request Owner</b>             | David Janover, Town Engineer |
| <b>Department</b>                | Public Works                 |
| <b>Type</b>                      | Capital Improvement          |
| <b>Project Number</b>            | E8509                        |
| <b>Estimated Start Date</b>      | 07/1/2027                    |
| <b>Estimated Completion Date</b> | 06/30/2028                   |

## Project Location



## Description

This project upgrades the electrical infrastructure supporting the palm tree lighting along the Avenue of the Fountains. Work will include replacement or repair of underground electrical conduit, junction boxes, and lighting circuits, as well as installation of new, commercial-grade energy-efficient fixtures. The improvements will ensure reliable illumination of the palm trees and support future streetscape enhancements. This project is planned for design and construction in FY2028 in the 5-year CIP outlook.

## Images



Palm Tree Lighting.jpg

## Details

**Strategic Initiative:** Maintain current infrastructure and prepare for emerging trends

**Type of Project:** Other

### Benefit to Community

Reliable palm tree lighting enhances the signature character of the Avenue of the Fountains and contributes to a welcoming downtown environment. Electrical upgrades improve reliability, reduce maintenance costs, and support energy efficiency. The project strengthens the Town's investment in downtown aesthetics, encourages evening activity, and enhances community events along the Avenue.

## Capital Cost

FY2027 Budget

**\$0**

Total Budget (all years)

**\$80K**

Project Total

**\$80K**

### Detailed Breakdown

| Category           | FY2028<br><i>Requested</i> | Future Budgeted | Total           |
|--------------------|----------------------------|-----------------|-----------------|
| Construction       | \$70,000                   | \$0             | <b>\$70,000</b> |
| Design/Engineering | \$10,000                   | \$0             | <b>\$10,000</b> |
| <b>Total</b>       | <b>\$80,000</b>            | <b>\$0</b>      | <b>\$80,000</b> |

## Funding Sources

FY2027 Budget

**\$0**

Total Budget (all years)

**\$80K**

Project Total

**\$80K**

### Detailed Breakdown

| Category                   | FY2028<br><i>Requested</i> | Future Budgeted | Total           |
|----------------------------|----------------------------|-----------------|-----------------|
| Capital Project Fund (600) | \$80,000                   | \$0             | <b>\$80,000</b> |
| <b>Total</b>               | <b>\$80,000</b>            | <b>\$0</b>      | <b>\$80,000</b> |

## Operational Costs

FY2027 Budget

**\$0**

Total Budget (all years)

**\$3K**

Project Total

**\$3K**

### Detailed Breakdown

| Category         | FY2029<br><i>Requested</i> | FY2030<br><i>Requested</i> | FY2031<br><i>Requested</i> | Future Budgeted | Total          |
|------------------|----------------------------|----------------------------|----------------------------|-----------------|----------------|
| Service/Supplies | \$1,000                    | \$1,000                    | \$1,000                    | \$0             | <b>\$3,000</b> |
| <b>Total</b>     | <b>\$1,000</b>             | <b>\$1,000</b>             | <b>\$1,000</b>             | <b>\$0</b>      | <b>\$3,000</b> |



# Pedestrian Marked Crosswalks - Town-wide

## Overview

|                                  |                              |
|----------------------------------|------------------------------|
| <b>Request Owner</b>             | David Janover, Town Engineer |
| <b>Department</b>                | Public Works                 |
| <b>Type</b>                      | Capital Improvement          |
| <b>Project Number</b>            | S7002                        |
| <b>Estimated Start Date</b>      | 07/1/2024                    |
| <b>Estimated Completion Date</b> | 06/30/2031                   |

## Description

This project designs and constructs pedestrian crosswalks and associated signage where appropriate town-wide. In addition to the crosswalk striping, ADA-compliant curb ramps and refuge islands are constructed where suitable.

Crosswalks in the Downtown area of Town will be the highest priority, followed by arterials, collectors and local roads.

During FY26, crosswalks at the following locations were installed:

- El Lago Mid-Block Crossing between Saguaro Blvd & La Montana Dr
- Golden Eagle Blvd & Brittlebush Dr
- La Montana Dr & Cambria Dr
- La Montana & Hamilton Dr

Proposed crosswalks in FY27 and beyond include the design and/or construction of:

- Avenue of the Fountains & Keith McMahon Dr

This request is for a multi-year capital project budgeted for \$150,000 annually over the next five fiscal years.

## Images



Golden Eagle Blvd -  
Brittlebush Crosswalk.jpg



La Montana - Cambria  
Crosswalk.jpg

## Details

**Strategic Initiative:** Improve public health, well-being, and safety of our community

**Type of Project:** Other

### Benefit to Community

Pedestrian crossings and proper signage alert motorists to the possible presence of pedestrians, increasing awareness. On roadway facilities with higher traffic volumes, number of lanes and speeds will require a combination of signs, markings, and other enhancements to give the pedestrian(s) comfort while crossing.

## Capital Cost

FY2027 Budget

**\$150K**

Total Budget (all years)

**\$750K**

Project Total

**\$750K**

### Detailed Breakdown

| Category     | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | FY2029<br><i>Requested</i> | FY2030<br><i>Requested</i> | FY2031<br><i>Requested</i> | Future<br>Budgeted | Total            |
|--------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------|------------------|
| Construction | \$150,000                  | \$150,000                  | \$150,000                  | \$150,000                  | \$150,000                  | \$0                | <b>\$750,000</b> |
| <b>Total</b> | <b>\$150,000</b>           | <b>\$150,000</b>           | <b>\$150,000</b>           | <b>\$150,000</b>           | <b>\$150,000</b>           | <b>\$0</b>         | <b>\$750,000</b> |

## Funding Sources

FY2027 Budget

**\$150K**

Total Budget (all years)

**\$750K**

Project Total

**\$750K**

### Detailed Breakdown

| Category                   | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | FY2029<br><i>Requested</i> | FY2030<br><i>Requested</i> | FY2031<br><i>Requested</i> | Future<br>Budgeted | Total            |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------|------------------|
| Capital Project Fund (600) | \$150,000                  | \$150,000                  | \$150,000                  | \$150,000                  | \$150,000                  | \$0                | <b>\$750,000</b> |
| <b>Total</b>               | <b>\$150,000</b>           | <b>\$150,000</b>           | <b>\$150,000</b>           | <b>\$150,000</b>           | <b>\$150,000</b>           | <b>\$0</b>         | <b>\$750,000</b> |



# Shea Boulevard Widening - Eastbound from Palisades Blvd to Fountain Hills Blvd - Development Fees

## Overview

|                                  |                              |
|----------------------------------|------------------------------|
| <b>Request Owner</b>             | David Janover, Town Engineer |
| <b>Department</b>                | Public Works                 |
| <b>Type</b>                      | Capital Improvement          |
| <b>Project Number</b>            | S6058                        |
| <b>Estimated Start Date</b>      | 07/1/2019                    |
| <b>Estimated Completion Date</b> | 06/30/2027                   |

## Project Location



## Description

This project will design and construct the expansion of a segment 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.

Design of the expansion of this segment was completed in FY25, and construction was started in FY26. Staff are requesting \$1M in carry-over budget to complete the project in FY27.

The future segments of the project (Project S7001) will widen Shea Boulevard between Fountain Hills Boulevard and Technology Drive, which is projected to begin sometime after FY2031 aligning with MAG Prop 479 funding for the future phase of the project.

## Images



Shea Blvd Widening Phase

1

## Details

**Strategic Initiative:** Maintain current infrastructure and prepare for emerging trends

**Type of Project:** New Road

### 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 is regionally funded through MAG, which will provide for 70% of the project funding with a 30% match from the Town. The Town also will be able to use Development Impact Fees for the Town match portion. This project will increase the vehicle capacity on Shea Blvd, addressing additional usage tied to population growth.

## Capital Cost

FY2027 Budget

**\$1M**

Total Budget (all years)

**\$1M**

Project Total

**\$1M**

### Detailed Breakdown

| Category     | FY2027<br>Requested | Future Budgeted | Total              |
|--------------|---------------------|-----------------|--------------------|
| Construction | \$1,000,000         | \$0             | \$1,000,000        |
| <b>Total</b> | <b>\$1,000,000</b>  | <b>\$0</b>      | <b>\$1,000,000</b> |

## Funding Sources

FY2027 Budget

**\$1M**

Total Budget (all years)

**\$1M**

Project Total

**\$1M**

### Detailed Breakdown

| Category                           | FY2027<br>Requested | Future Budgeted | Total              |
|------------------------------------|---------------------|-----------------|--------------------|
| Grants                             | \$700,000           | \$0             | \$700,000          |
| Streets Development Fee Fund (730) | \$300,000           | \$0             | \$300,000          |
| Capital Project Fund (600)         | \$0                 | \$0             | \$0                |
| <b>Total</b>                       | <b>\$1,000,000</b>  | <b>\$0</b>      | <b>\$1,000,000</b> |

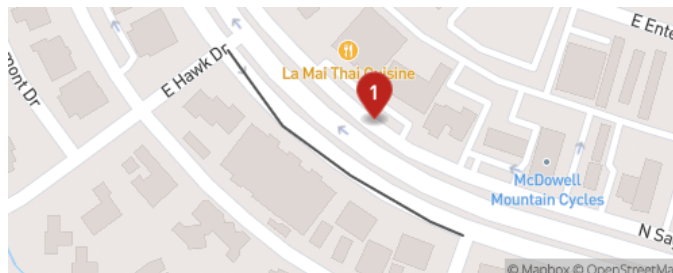


# Sidewalk Infill and Design

## Overview

|                                  |                              |
|----------------------------------|------------------------------|
| <b>Request Owner</b>             | David Janover, Town Engineer |
| <b>Department</b>                | Public Works                 |
| <b>Type</b>                      | Capital Improvement          |
| <b>Project Number</b>            | S6061                        |
| <b>Estimated Start Date</b>      | 07/1/2022                    |
| <b>Estimated Completion Date</b> | 06/30/2031                   |

## Project Location



## 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 recent years, this project constructed infill sidewalks and/or ADA-compliant ramps at the following locations:

| <b>FY 25</b>                                                 | <b>FY 26</b>                                               |
|--------------------------------------------------------------|------------------------------------------------------------|
| <b>Tioga Drive Sidewalk</b>                                  | <b>Golden Eagle Blvd and Brittlebush Lane</b>              |
| <b>Eagle Mountain Pkwy Sidewalk and mid-block Crosswalk</b>  | <b>La Montana Dr and Cambria Dr</b>                        |
| <b>La Montana Sidewalk at Bashas - Design</b>                | <b>Hamilton Dr, North of La Montana Dr</b>                 |
| <b>Saguaro Blvd between Hawk Dr and Quinto Dr - sidewalk</b> | <b>La Montana Dr, between Hamilton Dr and Saguaro Blvd</b> |

In FY27, the Town plans to install sidewalk on Saguaro Boulevard between Hawk Drive and Oasis Drive.

This capital request is an ongoing multi-year project budgeted for \$325,000 each of the next five fiscal years.

## Images



Sidewalk Infill Photo.JPG



Hamilton Sidewalk Infill.jpg

## Details

**Strategic Initiative:** Improve public health, well-being, and safety of our community

**Type of Project:** Other

### Benefit to Community

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

## Capital Cost

FY2027 Budget

**\$325K**

Total Budget (all years)

**\$1.63M**

Project Total

**\$1.63M**

### Detailed Breakdown

| Category           | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | FY2029<br><i>Requested</i> | FY2030<br><i>Requested</i> | FY2031<br><i>Requested</i> | Future Budgeted | Total              |
|--------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------|--------------------|
| Construction       | \$225,000                  | \$225,000                  | \$225,000                  | \$225,000                  | \$225,000                  | \$0             | <b>\$1,125,000</b> |
| Design/Engineering | \$100,000                  | \$100,000                  | \$100,000                  | \$100,000                  | \$100,000                  | \$0             | <b>\$500,000</b>   |
| <b>Total</b>       | <b>\$325,000</b>           | <b>\$325,000</b>           | <b>\$325,000</b>           | <b>\$325,000</b>           | <b>\$325,000</b>           | <b>\$0</b>      | <b>\$1,625,000</b> |

## Funding Sources

FY2027 Budget

**\$325K**

Total Budget (all years)

**\$1.63M**

Project Total

**\$1.63M**

### Detailed Breakdown

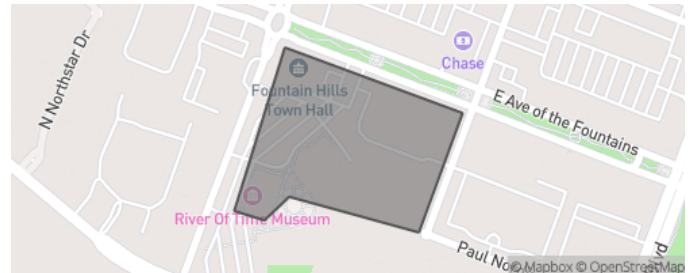
| Category                   | FY2027<br><i>Requested</i> | FY2028<br><i>Requested</i> | FY2029<br><i>Requested</i> | FY2030<br><i>Requested</i> | FY2031<br><i>Requested</i> | Future Budgeted | Total              |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------|--------------------|
| Capital Project Fund (600) | \$325,000                  | \$325,000                  | \$325,000                  | \$325,000                  | \$325,000                  | \$0             | <b>\$1,625,000</b> |
| <b>Total</b>               | <b>\$325,000</b>           | <b>\$325,000</b>           | <b>\$325,000</b>           | <b>\$325,000</b>           | <b>\$325,000</b>           | <b>\$0</b>      | <b>\$1,625,000</b> |

# Town Hall Campus Buildings - Roof Rehabilitation

## Overview

|                                  |                              |
|----------------------------------|------------------------------|
| <b>Request Owner</b>             | David Janover, Town Engineer |
| <b>Department</b>                | Public Works                 |
| <b>Type</b>                      | Capital Improvement          |
| <b>Project Number</b>            | F4046                        |
| <b>Estimated Start Date</b>      | 07/1/2025                    |
| <b>Estimated Completion Date</b> | 06/30/2027                   |

## Project Location



## Description

On February 24, 2025, the Town's Consultant completed a comprehensive roof assessment for the Town Hall, Community Center, Library/Museum, and Central Plant buildings. The evaluation identified significant issues with the existing low-sloped polyurethane foam roofing systems, including widespread blistering, cracking, and failed coatings. Additionally, electrical penetrations were found to lack proper flashing jacks, contributing to potential water intrusion. Debris buildup at roof drains further exacerbates drainage inefficiencies, while deteriorated line set insulation presents additional vulnerabilities.

To address these concerns, during FY26, this project developed signed and sealed construction drawings and specifications for new roof systems that ensure long-term protection. The design incorporates necessary repairs, including a complete roof coating system replacement, proper flashing installation at penetrations, and improved drainage solutions. By implementing these upgrades in FY27, the Town will enhance the structural integrity of its facilities and reduce future maintenance costs associated with water damage and roofing failures.

## Images



Roof.png

## Details

**Strategic Initiative:** Maintain current infrastructure and prepare for emerging trends

**Type of Project:** Improvement

### Benefit to Community

This project will extend the lifespan of key municipal buildings, safeguarding essential services housed within the Town Hall, Community Center, Library/Museum, and Central Plant. A properly designed and maintained roofing system will improve energy efficiency, reduce long-term repair costs, and provide a safe, leak-free environment for Town staff and residents utilizing these public facilities.

## Capital Cost

FY2027 Budget

**\$500K**

Total Budget (all years)

**\$500K**

Project Total

**\$500K**

### Detailed Breakdown

| Category           | FY2027<br>Requested | Future Budgeted | Total            |
|--------------------|---------------------|-----------------|------------------|
| Construction       | \$500,000           | \$0             | \$500,000        |
| Design/Engineering | \$0                 | \$0             | \$0              |
| <b>Total</b>       | <b>\$500,000</b>    | <b>\$0</b>      | <b>\$500,000</b> |

## Funding Sources

FY2027 Budget

**\$500K**

Total Budget (all years)

**\$500K**

Project Total

**\$500K**

### Detailed Breakdown

| Category                   | FY2027<br>Requested | Future Budgeted | Total            |
|----------------------------|---------------------|-----------------|------------------|
| Capital Project Fund (600) | \$500,000           | \$0             | \$500,000        |
| <b>Total</b>               | <b>\$500,000</b>    | <b>\$0</b>      | <b>\$500,000</b> |