

RESOLUTION 2018-27

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF FOUNTAIN HILLS, ARIZONA, APPROVING THE FINAL BUDGET FOR THE TOWN OF FOUNTAIN HILLS FOR THE FISCAL YEAR BEGINNING JULY 1, 2018, AND ENDING JUNE 30, 2019.

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Arizona Revised Statutes (the “Applicable Law”), the Mayor and Council of the Town of Fountain Hills (the “Town Council”) did, on May 1, 2018, prepare (i) a full and complete statement of the Town’s financial affairs for the preceding fiscal year, (ii) an estimate of the different amounts that will be required to meet the Town’s public expense for the current fiscal year, including all of the items prescribed by ARIZ. REV. STAT. § 42-17102 and (iii) a summary schedule of estimated expenditures and revenues, which was prepared according to forms supplied by the Auditor General and entered in the Town Council’s minutes; and

WHEREAS, in accordance with the Applicable Law, and following due public notice, the Town Council met on May 1, 2018, at which meeting any taxpayer was provided the opportunity to appear and be heard in favor of or against any proposed expenditure or tax levy; and

WHEREAS, publication has been duly made as required by law, of said estimates together with a notice that the Town Council would meet on June 5, 2018, at the Fountain Hills Town Council Chambers, for the purpose of hearing taxpayers and with respect to said estimate or any proposed expenditure or tax levy.

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

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

SECTION 2. The statements and schedules attached hereto as Exhibit A and incorporated herein by reference, are hereby adopted as the budget of the Town of Fountain Hills, Arizona, for the fiscal year July 1, 2018, through June 30, 2019.

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

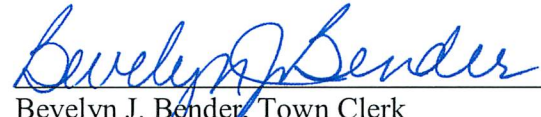
[SIGNATURES ON FOLLOWING PAGE]

PASSED AND ADOPTED by the Mayor and Council of the Town of Fountain Hills,
Arizona, June 5, 2018.

FOR THE TOWN OF FOUNTAIN HILLS:

ATTESTED TO:


Linda M. Kavanagh, Mayor


Bevelyn J. Bender, Town Clerk

REVIEWED BY:

APPROVED AS TO FORM:


Grady E. Miller, Town Manager

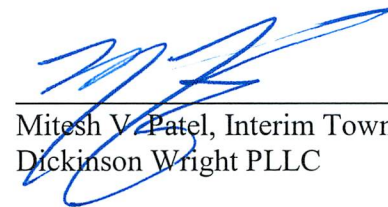

Mitesh V. Patel, Interim Town Attorney
Dickinson Wright PLLC

EXHIBIT A
TO
RESOLUTION 2018-27

[Budget Statements and Schedules]

See following pages.

OFFICIAL BUDGET FORMS
TOWN OF FOUNTAIN HILLS
Fiscal Year 2019

TOWN OF FOUNTAIN HILLS

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TOWN OF FOUNTAIN HILLS
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

Fiscal Year	S c h	FUNDS							
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2018 Adopted/Adjusted Budgeted Expenditures/Expenses*	E	16,128,809	6,517,016	2,906,902	8,619,125	0	0	1,125,702	35,297,554
2018 Actual Expenditures/Expenses**	E	16,128,809	6,517,016	2,906,902	8,619,125	0	0	1,125,702	35,297,554
2019 Fund Balance/Net Position at July 1***		4,979,632	650,788	6,610,247	0			19,473,319	31,713,986
2019 Primary Property Tax Levy	B	0							0
2019 Secondary Property Tax Levy	B			1,986,373					1,986,373
2019 Estimated Revenues Other than Property Taxes	C	16,271,195	5,784,632	412,066	755,530	0	0	269,672	23,493,095
2019 Other Financing Sources	D	0	0	0	0	0	0	0	0
2019 Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2019 Interfund Transfers In	D	52,600	566,407	381,554	500,000	0	0	0	1,500,561
2019 Interfund Transfers (Out)	D	1,120,654	179,907	0	200,000	0	0	0	1,500,561
2019 Reduction for Amounts Not Available:									
LESS: Amounts for Future Debt Retirement:									0
Rainy Day Fund		2,807,648							2,807,648
									0
									0
2019 Total Financial Resources Available		17,375,125	6,821,920	9,390,240	1,055,530	0	0	19,742,991	54,385,806
2019 Budgeted Expenditures/Expenses	E	16,271,195	8,124,293	2,760,682	5,211,443	0	0	47,253	32,414,866

EXPENDITURE LIMITATION COMPARISON

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

	2018	2019
1. Budgeted expenditures/expenses	\$ 35,297,554	\$ 32,414,866
2. Add/subtract: estimated net reconciling items	(844,483)	(857,933)
3. Budgeted expenditures/expenses adjusted for reconciling items	34,453,071	31,556,933
4. Less: estimated exclusions	7,759,092	9,311,624
5. Amount subject to the expenditure limitation	\$ 26,693,979	\$ 22,245,309
6. EEC expenditure limitation	\$ 28,182,002	\$ 28,954,251

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

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

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

TOWN OF FOUNTAIN HILLS
Tax Levy and Tax Rate Information
Fiscal Year 2019

	<u>2018</u>	<u>2019</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u> </u>	\$ <u> </u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ <u> </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u> </u>	\$ <u> </u>
B. Secondary property taxes	<u>1,893,694</u>	<u>1,986,373</u>
C. Total property tax levy amounts	\$ <u><u>1,893,694</u></u>	\$ <u><u>1,986,373</u></u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u> </u>	
(2) Prior years' levies	<u> </u>	
(3) Total primary property taxes	\$ <u> </u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>1,893,694</u>	
(2) Prior years' levies	<u> </u>	
(3) Total secondary property taxes	\$ <u><u>1,893,694</u></u>	
C. Total property taxes collected	\$ <u><u>1,893,694</u></u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u> </u>	<u> </u>
(2) Secondary property tax rate	<u>0.4259</u>	<u>0.4257</u>
(3) Total city/town tax rate	<u><u>0.4259</u></u>	<u><u>0.4257</u></u>
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>two (2)</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

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

TOWN OF FOUNTAIN HILLS
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
Local Sales Tax	\$ 8,481,288	\$ 8,481,288	\$ 8,693,264
Franchise Tax	360,000	360,000	374,461
Licenses and permits			
Animal License Fees	41,832	41,832	
Business License Fees	131,076	131,076	136,365
Liquor License Fees	1,500	1,500	2,000
Building Permit Fees	450,619	450,619	227,272
Sign Permits	7,675	7,675	8,175
Landscape Permit Fees	28,980	28,980	23,100
Subdivision Fees	37,750	37,750	45,250
Special Event Permits	3,500	3,500	5,225
Engineering Fees	6,250	6,250	3,950
Third Party Revenues	950,000	950,000	235,000
Planning & Zoning Fees	16,259	16,259	17,489
Plan Review Fees	349,714	349,714	176,326
Intergovernmental			
State Sales Tax	2,271,564	2,271,564	2,429,816
Fire Insurance Premium Tax	50,000	50,000	50,500
Shared Income Tax	2,999,604	2,999,604	3,005,431
Charges for services			
Parks & Rec User Fees	183,724	183,724	195,724
Encroachment Fees	40,000	40,000	35,000
Variances	6,000	6,000	7,600
Inspection Fees	17,000	17,000	12,500
Leases & Rents	235,423	235,423	237,768
Fines and forfeits			
Court Fines	200,000	200,000	246,000
Interest on investments			
Interest on Investments	12,680	12,680	7,200
In-lieu property taxes			
Contributions			
Voluntary contributions	45,285	45,285	71,409
Miscellaneous			
Miscellaneous	23,120	23,120	24,370
Total General Fund	\$ 16,950,843	\$ 16,950,843	\$ 16,271,195

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

TOWN OF FOUNTAIN HILLS
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Tax	\$ 1,553,494	\$ 1,553,494	\$ 1,538,106
Vehicle License Tax	1,013,279	1,013,279	1,081,889
Local Sales Tax	769,512	769,512	796,063
In-Lieu Fees	262,000	262,000	100,000
Interest	2,340	2,340	2,400
Miscellaneous	25,000	25,000	25,000
	<u>\$ 3,625,625</u>	<u>\$ 3,625,625</u>	<u>\$ 3,543,458</u>
Downtown Strategy Fund			
Sales-Excise Tax	\$ 76,956	\$ 76,956	\$ 79,607
Interest	3,060	3,060	1,260
	<u>\$ 80,016</u>	<u>\$ 80,016</u>	<u>\$ 80,867</u>
Economic Development Fund			
Sales-Excise Tax	\$ 307,800	\$ 307,800	\$ 318,425
Grants			10,000
Interest	48	48	240
	<u>\$ 307,848</u>	<u>\$ 307,848</u>	<u>\$ 328,665</u>
Grants			
Miscellaneous	\$ 1,329,000	\$ 1,329,000	\$ 1,188,800
	<u>\$ 1,329,000</u>	<u>\$ 1,329,000</u>	<u>\$ 1,188,800</u>
Public Art			
Public Art	\$ 15,000	\$ 15,000	\$ 15,000
Interest	60	60	240
	<u>\$ 15,060</u>	<u>\$ 15,060</u>	<u>\$ 15,240</u>
Court Enhancement Fund			
Court Enhancement/JCEF Revenue	\$ 24,600	\$ 24,600	\$ 52,000
Interest	180	180	240
	<u>\$ 24,780</u>	<u>\$ 24,780</u>	<u>\$ 52,240</u>
Cottonwoods Maintenance District			
Cottonwoods Maintenance District	\$ 5,490	\$ 5,490	\$ 6,714
	<u>\$ 5,490</u>	<u>\$ 5,490</u>	<u>\$ 6,714</u>
Tourism Fund			
Grants	\$ 93,000	\$ 93,000	\$ 73,000
Interest	180	180	180
	<u>\$ 93,180</u>	<u>\$ 93,180</u>	<u>\$ 73,180</u>
Environmental Fund			
Environmental Fee	\$ 492,444	\$ 492,444	\$ 493,668
Interest	540	540	1,800
	<u>\$ 492,984</u>	<u>\$ 492,984</u>	<u>\$ 495,468</u>
Total Special Revenue Funds	<u>\$ 5,973,983</u>	<u>\$ 5,973,983</u>	<u>\$ 5,784,632</u>

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

TOWN OF FOUNTAIN HILLS
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
DEBT SERVICE FUNDS			
General Obligation Debt Service			
Interest Income	\$ 720	\$ 720	\$ 1,200
	\$ 720	\$ 720	\$ 1,200
Eagle Mountain CFD			
Property Taxes	\$ 372,746	\$ 372,746	\$ 409,786
Interest Income	120	120	240
	\$ 372,866	\$ 372,866	\$ 410,026
Municipal Property Corp			
Interest Income	840	840	840
	\$ 840	\$ 840	\$ 840
Total Debt Service Funds	\$ 374,426	\$ 374,426	\$ 412,066
CAPITAL PROJECTS FUNDS			
Capital Projects Fund			
Sales Tax-Local	\$ 368,124	\$ 368,124	\$ 461,465
Grants	255,000	255,000	140,000
Donations	20,000	20,000	
Interest	6,024	6,024	7,224
Miscellaneous	150,000	150,000	
	\$ 799,148	\$ 799,148	\$ 608,689
Facilities Replacement Fund			
Interest Income	\$ 1,440	\$ 1,440	\$ 3,600
	\$ 1,440	\$ 1,440	\$ 3,600
Development Fee Funds			
Development Fees	\$ 158,160	\$ 158,160	\$ 142,581
Interest Income	6,540	6,540	660
	\$ 164,700	\$ 164,700	\$ 143,241
Total Capital Projects Funds	\$ 965,288	\$ 965,288	\$ 755,530

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

TOWN OF FOUNTAIN HILLS
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
PERMANENT FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ _____	\$ _____	\$ _____

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

TOWN OF FOUNTAIN HILLS
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
INTERNAL SERVICE FUNDS			
Internal Service Fund	\$ 65,889	\$ 65,889	\$
Vehicle Replacement Fund	331,403	331,403	269,672
	\$ 397,292	\$ 397,292	\$ 269,672
Total Internal Service Funds	\$ 397,292	\$ 397,292	\$ 269,672
TOTAL ALL FUNDS	\$ 24,661,832	\$ 24,661,832	\$ 23,493,095

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

TOWN OF FOUNTAIN HILLS
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
MPC Debt Service Fund	\$	\$	\$	\$ 381,554
Public Art Fund			39,100	39,100
Environmental Fund				200,000
Facilities Replacement Fund				500,000
General Fund-Tourism			13,500	
Total General Fund	\$	\$	\$ 52,600	\$ 1,120,654
SPECIAL REVENUE FUNDS				
Environmental Fund	\$	\$	\$ 200,000	\$
Tourism Fund-General Fund				13,500
Tourism Fund-ED				166,407
Economic Development Fund			166,407	
HURF-Capital Projects Fund			200,000	
Total Special Revenue Funds	\$	\$	\$ 566,407	\$ 179,907
DEBT SERVICE FUNDS				
Annual Debt Pmt for Community Center	\$	\$	\$ 381,554	\$
Total Debt Service Funds	\$	\$	\$ 381,554	\$
CAPITAL PROJECTS FUNDS				
Facilities Replacement Fund	\$	\$	\$ 500,000	\$
HURF Fund				200,000
Total Capital Projects Funds	\$	\$	\$ 500,000	\$ 200,000
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 1,500,561	\$ 1,500,561

TOWN OF FOUNTAIN HILLS
Expenditures/Expenses by Fund
Fiscal Year 2019

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
Mayor & Town Council	\$ 71,849	\$ 10,000	\$ 81,849	\$ 82,592
Municipal Court	339,913		339,913	342,027
Administration	2,342,342	197,177	2,539,519	2,438,779
General Government	1,364,057	(1,053,177)	310,879	656,326
Public Works	837,495	(900)	836,595	1,035,577
Development Services	1,890,482		1,890,482	1,065,398
Community Services	2,352,113	40,000	2,392,113	2,520,780
Law Enforcement	3,855,626		3,855,626	4,211,488
Fire & Emergency Medical	3,881,833		3,881,833	3,918,227
Total General Fund	\$ 16,935,709	\$ (806,900)	\$ 16,128,809	\$ 16,271,195
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 3,825,625	\$ 16,000	\$ 3,841,625	\$ 5,541,496
Downtown Strategy Fund	40,885	5,000	45,885	40,885
Economic Development Fund	252,823		252,823	278,312
Tourism Fund	211,198		211,198	225,758
Public Art Fund	39,383		39,383	54,100
Court Enhancement Fund	80,265		80,265	80,515
Special Revenue Fund	1,344,000	(15,000)	1,329,000	1,188,800
Cottonwoods Maint District	4,131	900	5,031	5,101
Environmental Fund	717,613	(5,807)	711,806	709,326
Total Special Revenue Funds	\$ 6,515,923	\$ 1,093	\$ 6,517,016	\$ 8,124,293
DEBT SERVICE FUNDS				
General Obligation Bonds	\$ 2,121,550	\$	\$ 2,121,550	\$ 1,972,850
Eagle Mountain CFD	407,656		407,656	405,968
Municipal Property Corp	377,696		377,696	381,864
Total Debt Service Funds	\$ 2,906,902	\$	\$ 2,906,902	\$ 2,760,682
CAPITAL PROJECTS FUNDS				
Capital Projects	\$ 7,051,740	\$ 600,000	\$ 7,651,740	\$ 4,175,612
Law Enforcement Dev Fee				
Fire/Emergency Dev Fee	11,244		11,244	11,244
Park/Rec Dev Fee	48,756		48,756	48,756
Open Space Dev Fee	535		535	535
Facilities Replacement Fund	906,850		906,850	975,296
Total Capital Projects Funds	\$ 8,019,125	\$ 600,000	\$ 8,619,125	\$ 5,211,443
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
Internal Service	\$ 63,702	\$	\$ 63,702	\$
Vehicle Replacement	862,000	200,000	1,062,000	47,253
Total Internal Service Funds	\$ 925,702	\$ 200,000	\$ 1,125,702	\$ 47,253
TOTAL ALL FUNDS	\$ 35,303,361	\$ (5,807)	\$ 35,297,554	\$ 32,414,866

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

TOWN OF FOUNTAIN HILLS
Expenditures/Expenses by Department
Fiscal Year 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
Mayor & Council				
General Fund	\$ 71,849	\$	\$ 71,849	\$ 82,592
Mayor & Council Total	<u>\$ 71,849</u>	<u>\$</u>	<u>\$ 71,849</u>	<u>\$ 82,592</u>
Administration				
General Fund	\$ 2,342,342	\$ 197,177	\$ 2,539,519	\$ 2,438,779
Downtown Strategy Fund	40,885	5,000	45,885	40,885
Economic Development Fund	252,823		252,823	278,312
Special Revenue Fund	1,344,000	(15,000)	1,329,000	1,188,800
General Obligation Debt	2,121,550		2,121,550	1,972,850
Eagle Mountain CFD	407,656		407,656	405,968
Municipal Property Corp	377,696		377,696	381,864
Cottonwoods Maint District	4,131		4,131	5,101
Capital Projects	171,740	(10,240)	161,500	43,263
Internal Service	63,702		63,702	
Administration Total	<u>\$ 7,126,525</u>	<u>\$ 176,937</u>	<u>\$ 7,303,462</u>	<u>\$ 6,755,822</u>
General Government				
General Fund	\$ 1,364,057	\$ (1,053,177)	\$ 310,879	\$ 656,326
Vehicle Replacement	862,000	200,000	1,062,000	47,253
General Government Total	<u>\$ 2,226,057</u>	<u>\$ (853,177)</u>	<u>\$ 1,372,879</u>	<u>\$ 703,579</u>
Municipal Court				
General Fund	\$ 339,913	\$	\$ 339,913	\$ 342,027
Court Enhancement Fund	80,265		80,265	80,515
Municipal Court Total	<u>\$ 420,178</u>	<u>\$</u>	<u>\$ 420,178</u>	<u>\$ 422,542</u>
Public Works				
General Fund	\$ 837,495	\$ (900)	\$ 836,595	\$ 1,035,577
Highway User Revenue Fund	3,825,625	16,000	3,841,625	5,541,496
Environmental Fund	717,613	(5,807)	711,806	709,326
Capital Projects	850,000	10,240	860,240	1,070,184
Facilities Replacement Fund	906,850		906,850	975,296
Public Works Total	<u>\$ 7,137,583</u>	<u>\$ 19,533</u>	<u>\$ 7,157,116</u>	<u>\$ 9,331,879</u>
Development Services				
General Fund	\$ 1,890,482	\$	\$ 1,890,482	\$ 1,065,398
Development Services Total	<u>\$ 1,890,482</u>	<u>\$</u>	<u>\$ 1,890,482</u>	<u>\$ 1,065,398</u>
Community Services				
General Fund	\$ 2,352,113	\$ 40,000	\$ 2,392,113	\$ 2,520,780
Tourism Fund	211,198		211,198	225,758
Public Art Fund	39,383		39,383	54,100
Capital Projects	2,480,000		2,480,000	750,000
Open Space Development Fee	535		535	535
Park/Rec Development Fee	48,756		48,756	48,756
Community Services Total	<u>\$ 5,131,984</u>	<u>\$ 40,000</u>	<u>\$ 5,171,984</u>	<u>\$ 3,599,929</u>
Fire & Emergency Medical				
General Fund	\$ 3,881,833	\$	\$ 3,881,833	\$ 3,918,227
Capital Projects	3,550,000		3,550,000	2,312,165
Fire/Emergency Dev Fee				11,244
Fire & Emergency Medical Total	<u>\$ 7,431,833</u>	<u>\$</u>	<u>\$ 7,431,833</u>	<u>\$ 6,241,636</u>
Law Enforcement				
General Fund	\$ 3,855,626	\$	\$ 3,855,626	\$ 4,211,488
Law Enforcement Dev Fee				
Law Enforcement Total	<u>\$ 3,855,626</u>	<u>\$</u>	<u>\$ 3,855,626</u>	<u>\$ 4,211,488</u>

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

TOWN OF FOUNTAIN HILLS
Full-Time Employees and Personnel Compensation
Fiscal Year 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	55.92	\$ 3,076,425	\$ 283,618	\$ 296,398	\$ 135,383	\$ 3,791,824
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	4.85	\$ 310,237	\$ 34,128	\$ 54,604	\$ 22,280	\$ 421,249
Economic Development Fund	2.00	145,614	16,018	22,015	4,349	187,996
Tourism Fund	0.90	52,374	5,761	6,502	1,770	66,407
Environmental Fund	0.25	19,677	2,164	1,677	835	24,353
Total Special Revenue Funds	8.00	\$ 527,902	\$ 58,071	\$ 84,798	\$ 29,234	\$ 700,005
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
		\$	\$	\$	\$	\$
Total Enterprise Funds		\$	\$	\$	\$	\$
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	63.92	\$ 3,604,327	\$ 341,689	\$ 381,196	\$ 164,617	\$ 4,491,829