

**RESOLUTION NO. 2013-19**

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF FOUNTAIN HILLS, ARIZONA, SETTING FORTH THE TENTATIVE BUDGET AND ESTABLISHING THE MAXIMUM BUDGET AMOUNT FOR THE TOWN OF FOUNTAIN HILLS FOR FISCAL YEAR 2013-2014.

**WHEREAS**, pursuant to the provisions of the laws of the State of Arizona, the Mayor and Council of the Town of Fountain Hills (the “Town Council”) is required to adopt a budget; and

**WHEREAS**, in accordance with ARIZ. REV. STAT. § 42-17102, the Town Manager has prepared and filed with the Town Council the Town Manager’s Budget estimates for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

**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 Town’s official tentative budget for the fiscal year beginning July 1, 2013 and ending June 30, 2014, including the establishment of the maximum budget amount for such fiscal year in the amount of \$41,655,378.00.

SECTION 3. Upon approval of the Town Council, the Town Manager or designee shall publish in the official Town newspaper once a week for two consecutive weeks (i) the official tentative budget and (ii) a notice of the public hearing of the Town Council to hear taxpayers and make tax levies at designated times and places. The notice shall include the physical address of the Fountain Hills Town Hall and the website where the tentative budget may be found.

SECTION 4. The Town Manager or designee shall make available at the Fountain Hills Town Hall a complete copy of the tentative budget, and shall post the tentative budget on the Town’s website.

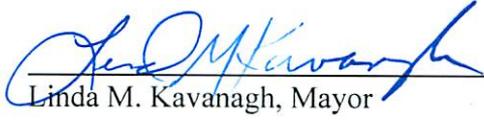
SECTION 5. The Mayor, the Town Manager, the Town Clerk and the Town Attorney are hereby authorized and directed to take all steps necessary to carry out the purpose and intent of this Resolution.

[SIGNATURES ON FOLLOWING PAGE]

**PASSED AND ADOPTED BY** the Mayor and Council of the Town of Fountain Hills,  
Arizona, May 16, 2013.

**FOR THE TOWN OF FOUNTAIN HILLS:**

**ATTESTED TO:**

  
\_\_\_\_\_  
Linda M. Kavanagh, Mayor

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

**REVIEWED BY:**

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Kenneth W. Buchanan, Town Manager

  
\_\_\_\_\_  
Andrew J. McGuire, Town Attorney

EXHIBIT A  
TO  
RESOLUTION NO. 2013-19

[Tentative Budget]

See following pages.

**TOWN OF FOUNTAIN HILLS**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2014**

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013	ACTUAL EXPENDITURES/EXPENSES** 2013	FUND BALANCE/ NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 13,115,619	\$ 13,115,619	\$ 6,867,842	Primary:	\$ 13,183,057				\$ 377,258	\$ 19,673,641	\$ 13,183,057
2. Special Revenue Funds	4,088,413	4,048,413	2,186,121	Secondary:	3,869,071				2,093,354	3,961,838	6,013,546
3. Debt Service Funds Available	2,500,723	2,500,723	90,474	1,013,040	2,232,098			193,500		3,529,112	2,552,485
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	2,500,723	2,500,723	90,474	1,013,040	2,232,098			193,500		3,529,112	2,552,485
6. Capital Projects Funds	11,303,281	11,303,281	7,382,762		14,621,732	8,200,000	8,200,000	2,093,000		24,097,494	19,248,080
7. Permanent Funds											
8. Enterprise Funds Available											
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds											
11. Internal Service Funds	505,074	505,074	604,896		184,112			184,112		973,120	658,210
12. TOTAL ALL FUNDS	\$ 31,513,110	\$ 31,473,110	\$ 17,132,095	\$ 1,013,040	\$ 34,090,070	\$ 8,200,000	\$ 8,200,000	\$ 2,470,612	\$ 2,470,612	\$ 52,235,205	\$ 41,655,378

**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 or voter-approved alternative expenditure limitation

2013	2014
\$ 31,513,110	\$ 41,655,378
31,513,110	41,655,378
14,169,117	20,157,514
\$ 17,343,993	\$ 21,497,864
\$ 25,503,864	\$ 26,097,167

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

\* Includes Expenditure/Expense Adjustments Approved in 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 in this column 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 2014**

	2013	2014
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	1,000,800	1,013,040
C. Total property tax levy amounts	\$ 1,000,800	\$ 1,013,040
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 1,000,800	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ 1,000,800	
C. Total property taxes collected	\$ 1,000,800	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	0.2651	0.2765
(3) Total city/town tax rate	0.2651	0.2765
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 2014**

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Local Sales Tax	\$ 6,715,080	\$ 6,715,080	\$ 7,016,880
Franchise Tax	603,000	603,000	303,000
<b>Licenses and permits</b>			
Animal License Fees	47,365	47,365	47,365
Business License Fees	114,679	114,679	108,960
Liquor License Fees	1,500	1,500	1,500
Building Permit Fees	84,650	84,650	299,020
Sign Permits	3,350	3,350	3,350
Landscape Permit Fees	1,260	1,260	1,260
Subdivision Fees	21,000	21,000	21,000
Special Event Permits	1,825	1,825	1,825
Engineering Fees	2,500	2,500	2,500
Planning & Zoning Fees	10,000	10,000	10,000
Improvement Plan Review Fees	94,650	94,650	50,000
<b>Intergovernmental</b>			
State Sales Tax	1,880,400	1,880,400	1,936,920
Fire Insurance Premium Tax	116,776	116,776	109,769
Shared Income Tax	2,259,840	2,259,840	2,508,960
Vehicle License Tax	758,400	758,400	
<b>Charges for services</b>			
Parks & Rec User Fees	204,414	204,414	124,848
Encroachment Fees	35,000	35,000	35,000
Variances	4,000	4,000	4,000
Inspection Fees	17,000	17,000	17,000
Community Center Rental Fees	86,634	86,634	89,088
Leases & Rents	135,456	135,456	135,456
<b>Fines and forfeits</b>			
Court Fines	289,800	289,800	246,420
<b>Interest on investments</b>			
Interest on Investments	60,000	60,000	61,200
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
<b>Miscellaneous</b>			
Miscellaneous	49,636	49,636	47,736
<b>Total General Fund</b>	<b>\$ 13,598,215</b>	<b>\$ 13,598,215</b>	<b>\$ 13,183,057</b>

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

**TOWN OF FOUNTAIN HILLS**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2013</b>	<b>ACTUAL REVENUES* 2013</b>	<b>ESTIMATED REVENUES 2014</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue Fund</b>			
Highway User Tax	\$ 1,265,640	\$ 1,265,640	\$ 1,268,640
Vehicle License Tax			749,700
In-Lieu Fees	50,000	50,000	25,000
Interest	1,200	1,200	1,200
Miscellaneous	5,040	5,040	6,300
	\$ 1,321,880	\$ 1,321,880	\$ 2,050,840
<b>Downtown Strategy Fund</b>			
Sales-Excise Tax	\$ 295,560	\$ 295,560	\$ 114,084
	\$ 295,560	\$ 295,560	\$ 114,084
<b>Economic Development Fund</b>			
Sales-Excise Tax	\$	\$	\$ 171,119
	\$	\$	\$ 171,119
<b>Grants</b>			
Miscellaneous	1,540,000	1,540,000	1,498,655
	\$ 1,540,000	\$ 1,540,000	\$ 1,498,655
<b>Public Art</b>			
Public Art	\$ 210,000	\$ 210,000	\$ 15,000
	\$ 210,000	\$ 210,000	\$ 15,000
<b>Court Enhancement Fund</b>			
Court Enhancement Fund	\$ 14,550	\$ 14,550	\$ 14,550
	\$ 14,550	\$ 14,550	\$ 14,550
<b>Cottonwoods Maintenance District</b>			
Cottonwoods Maintenance District	\$ 3,315	\$ 3,315	\$ 4,823
	\$ 3,315	\$ 3,315	\$ 4,823
<b>Total Special Revenue Funds</b>	\$ 3,385,305	\$ 3,385,305	\$ 3,869,071

\* 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 2014**

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
<b>DEBT SERVICE FUNDS</b>			
<b>General Obligation Debt Service</b>			
Secondary Property Tax	\$ 1,000,800	\$ 1,000,800	\$ 1,013,040
Interest Income	1,200	1,200	210
	<u>\$ 1,002,000</u>	<u>\$ 1,002,000</u>	<u>\$ 1,013,250</u>
<b>Eagle Mountain CFD</b>	\$ 422,700	\$ 422,700	\$ 430,848
<b>Municipal Property Corp</b>	785,120	785,120	788,000
	<u>\$ 1,207,820</u>	<u>\$ 1,207,820</u>	<u>\$ 1,218,848</u>
<b>Total Debt Service Funds</b>	<u>\$ 2,209,820</u>	<u>\$ 2,209,820</u>	<u>\$ 2,232,098</u>
<b>CAPITAL PROJECTS FUNDS</b>			
Sales Tax-Local	\$ 120,000	\$ 120,000	\$ 120,000
Grants	5,758,000	5,758,000	3,878,000
Transfers	1,299,000	1,299,000	2,093,000
Miscellaneous	15,000	15,000	8,400,000
	<u>\$ 7,192,000</u>	<u>\$ 7,192,000</u>	<u>\$ 14,491,000</u>
Law Enforcement Development Fees	\$ 15,860	\$ 15,860	\$ 15,860
Fire/Emergency Development Fees	3,540	3,540	3,540
Streets Development Fees	94,802	94,802	94,802
Parks & Recreation Development Fees	14,790	14,790	14,790
Library/Museum Development Fees	1,740	1,740	1,740
	<u>\$ 130,732</u>	<u>\$ 130,732</u>	<u>\$ 130,732</u>
<b>Total Capital Projects Funds</b>	<u>\$ 7,322,732</u>	<u>\$ 7,322,732</u>	<u>\$ 14,621,732</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 2014**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2013</u>	<u>ACTUAL REVENUES* 2013</u>	<u>ESTIMATED REVENUES 2014</u>
<b>PERMANENT FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total Permanent Funds</b>	\$ _____	\$ _____	\$ _____
<b>ENTERPRISE FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total Enterprise Funds</b>	\$ _____	\$ _____	\$ _____
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.			
<b>INTERNAL SERVICE FUNDS</b>			
Internal Service Fund	\$ 73,065	\$ 73,065	\$ 61,330
Vehicle Replacement Fund	168,574	168,574	122,782
_____	_____	_____	_____
_____	\$ 241,639	\$ 241,639	\$ 184,112
<b>Total Internal Service Funds</b>	\$ 241,639	\$ 241,639	\$ 184,112
<b>TOTAL ALL FUNDS</b>	<u>\$ 26,757,711</u>	<u>\$ 26,757,711</u>	<u>\$ 34,090,070</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**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2014**

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Annual Debt Pmt for Community Center	\$	\$	\$	\$ 193,500
Project F4025				12,000
Project F4027				16,000
Interfund charges-vehicle replacement				97,537
Interfund charges				58,222
<b>Total General Fund</b>	\$	\$	\$	\$ 377,258
<b>SPECIAL REVENUE FUNDS</b>				
Excise Tax-Project E8502	\$	\$	\$	\$ 200,000
Excise Tax-Project E8504				1,600,000
Excise Tax-Project S6009				40,000
HURF-Project F4002				225,000
HURF-Interfund Charges				3,109
HURF-Interfund Charges-vehicle replace				25,245
<b>Total Special Revenue Funds</b>	\$	\$	\$	\$ 2,093,354
<b>DEBT SERVICE FUNDS</b>				
Annual Debt Pmt for Community Center	\$	\$	\$ 193,500	\$
<b>Total Debt Service Funds</b>	\$	\$	\$ 193,500	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Project E8502	\$	\$	\$ 200,000	\$
Project E8504			1,600,000	
Project S6009			40,000	
Project F4002			225,000	
Project F4025			16,000	
Project F4027			12,000	
Bond Proceeds	8,200,000			
Project S6010		8,200,000		
<b>Total Capital Projects Funds</b>	\$ 8,200,000	\$ 8,200,000	\$ 2,093,000	\$
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Enterprise Funds</b>	\$	\$	\$	\$
<b>INTERNAL SERVICE FUNDS</b>				
Interfund Charges	\$	\$	\$ 61,330	\$
Vehicle Replacement & Motor Pool			122,782	
<b>Total Internal Service Funds</b>	\$	\$	\$ 184,112	\$
<b>TOTAL ALL FUNDS</b>	\$ 8,200,000	\$ 8,200,000	\$ 2,470,612	\$ 2,470,612

**TOWN OF FOUNTAIN HILLS**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2014**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
<b>GENERAL FUND</b>				
Mayor & Town Council	\$ 82,811	\$	\$ 82,811	\$ 79,702
Municipal Court	402,933		402,933	362,401
Administration	2,585,022	(390,350)	2,194,672	2,120,074
Development Services	2,042,578	(35,000)	2,007,578	1,849,106
Community Services	2,233,838	(7,650)	2,226,188	2,232,231
Law Enforcement	2,946,102		2,946,102	3,121,325
Fire & Emergency Medical	3,255,335		3,255,335	3,418,218
<b>Total General Fund</b>	<b>\$ 13,548,619</b>	<b>\$ (433,000)</b>	<b>\$ 13,115,619</b>	<b>\$ 13,183,057</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Fund	\$ 1,321,880	\$ 767,000	\$ 2,088,880	\$ 2,322,318
Downtown Strategy Fund	183,968		183,968	1,954,079
Economic Development Fund				171,119
Public Art Fund	210,000		210,000	15,000
Court Enhancement Fund	47,250		47,250	48,875
Grants Fund	1,540,000		1,500,000	1,498,655
Coltonwoods Maint District	18,315		18,315	3,500
<b>Total Special Revenue Funds</b>	<b>\$ 3,321,413</b>	<b>\$ 767,000</b>	<b>\$ 4,048,413</b>	<b>\$ 6,013,546</b>
<b>DEBT SERVICE FUNDS</b>				
General Obligation Bonds	\$ 1,002,913	\$	\$ 1,002,913	\$ 1,015,850
Eagle Mountain CFD	421,110		421,110	425,235
Municipal Property Corp	1,076,700		1,076,700	1,111,400
<b>Total Debt Service Funds</b>	<b>\$ 2,500,723</b>	<b>\$</b>	<b>\$ 2,500,723</b>	<b>\$ 2,552,485</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Projects	\$ 11,587,281	\$ (334,000)	\$ 11,253,281	\$ 19,198,080
Law Enforcement Dev Fee	5,000		5,000	5,000
Fire/Emergency Dev Fee	5,000		5,000	5,000
Streets Dev Fee	20,000		20,000	20,000
Park/Rec Dev Fee	15,000		15,000	15,000
Library/Museum Dev Fee	5,000		5,000	5,000
<b>Total Capital Projects Funds</b>	<b>\$ 11,637,281</b>	<b>\$ (334,000)</b>	<b>\$ 11,303,281</b>	<b>\$ 19,248,080</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Enterprise Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>INTERNAL SERVICE FUNDS</b>				
Internal Service	\$ 102,370	\$	\$ 102,370	\$ 71,010
Vehicle Replacement	401,000	1,704	402,704	587,200
<b>Total Internal Service Funds</b>	<b>\$ 503,370</b>	<b>\$ 1,704</b>	<b>\$ 505,074</b>	<b>\$ 658,210</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 31,511,406</b>	<b>\$ 1,704</b>	<b>\$ 31,473,110</b>	<b>\$ 41,655,378</b>

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

**TOWN OF FOUNTAIN HILLS**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2014**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
<b>Mayor &amp; Council</b>				
General Fund	\$ 82,811	\$	\$ 82,811	\$ 79,702
<b>Mayor &amp; Council Total</b>	<b>\$ 82,811</b>	<b>\$</b>	<b>\$ 82,811</b>	<b>\$ 79,702</b>
<b>Administration</b>				
General Fund	\$ 2,585,022	\$ (390,350)	\$ 2,194,672	\$ 2,120,074
Downtown Strategy Fund	183,968		183,968	1,954,079
Economic Development Fund				171,119
Special Revenue Fund	1,540,000		1,500,000	1,498,655
General Obligation Debt	1,002,913		1,002,913	1,015,850
Municipal Property Corp	1,076,700		1,076,700	1,111,400
Cottonwoods Maint District	18,315		18,315	3,500
Capital Projects	2,260,281	(25,000)	2,235,281	2,130,080
Internal Service	102,370		102,370	71,010
Vehicle Replacement	401,000	1,704	402,704	587,200
<b>Administration Total</b>	<b>\$ 9,170,569</b>	<b>\$ (413,646)</b>	<b>\$ 8,716,923</b>	<b>\$ 10,662,967</b>
<b>Municipal Court</b>				
General Fund	\$ 402,933	\$	\$ 402,933	\$ 362,401
Court Enhancement Fund	\$ 47,250	\$	\$ 47,250	\$ 48,875
<b>Municipal Court Total</b>	<b>\$ 450,183</b>	<b>\$</b>	<b>\$ 450,183</b>	<b>\$ 411,276</b>
<b>Development Services</b>				
General Fund	\$ 2,042,578	\$ (35,000)	\$ 2,007,578	\$ 1,849,106
Highway User Revenue Fund	1,321,880	767,000	2,088,880	2,322,318
Eagle Mountain CFD	421,110		421,110	425,235
Capital Projects	5,969,000	(309,000)	5,660,000	15,223,000
Streets Development Fee	20,000		20,000	20,000
<b>Development Services Total</b>	<b>\$ 9,774,568</b>	<b>\$ 423,000</b>	<b>\$ 10,197,568</b>	<b>\$ 19,839,659</b>
<b>Community Services</b>				
General Fund	\$ 2,233,838	\$ (7,650)	\$ 2,226,188	\$ 2,232,231
Public Art Fund	210,000		210,000	15,000
Capital Projects	398,000		398,000	1,145,000
Park/Rec Development Fee	15,000		15,000	15,000
Open Space Development Fee				
Library/Museum Dev Fee	5,000		5,000	5,000
<b>Community Services Total</b>	<b>\$ 2,861,838</b>	<b>\$ (7,650)</b>	<b>\$ 2,854,188</b>	<b>\$ 3,412,231</b>
<b>Fire &amp; Emergency Medical</b>				
General Fund	\$ 3,255,335	\$	\$ 3,255,335	\$ 3,418,218
Capital Projects	2,960,000		2,960,000	700,000
Fire/Emergency Dev Fee	\$ 5,000	\$	\$ 5,000	\$ 5,000
<b>Fire &amp; Emergency Med Total</b>	<b>\$ 6,220,335</b>	<b>\$</b>	<b>\$ 6,220,335</b>	<b>\$ 4,123,218</b>
<b>Law Enforcement</b>				
General Fund	\$ 2,946,102	\$	\$ 2,946,102	\$ 3,121,325
Law Enforcement Dev Fee	\$ 5,000	\$	\$ 5,000	\$ 5,000
<b>Law Enforcement Total</b>	<b>\$ 2,951,102</b>	<b>\$</b>	<b>\$ 2,951,102</b>	<b>\$ 3,126,325</b>

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

**TOWN OF FOUNTAIN HILLS**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2014**

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
<b>GENERAL FUND</b>	45	\$ 2,559,476	\$ 234,761	\$ 302,041	\$ 114,739	\$ 3,211,017
<b>SPECIAL REVENUE FUNDS</b>						
Highway User Revenue Fund	5	\$ 272,553	\$ 29,984	\$ 57,686	\$ 25,036	\$ 385,259
<b>Total Special Revenue Funds</b>	5	\$ 272,553	\$ 29,984	\$ 57,686	\$ 25,036	\$ 385,259
<b>DEBT SERVICE FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Permanent Funds</b>		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Enterprise Funds</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	<b>50</b>	<b>\$ 2,832,029</b>	<b>\$ 264,745</b>	<b>\$ 359,727</b>	<b>\$ 139,775</b>	<b>\$ 3,596,276</b>