

RESOLUTION NO. 2013-23

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF FOUNTAIN HILLS, ARIZONA, ADOPTING THE TENTATIVE BUDGET AS THE 2013-2014 FISCAL YEAR BUDGET FOR THE TOWN OF FOUNTAIN HILLS.

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 16, 2013, prepare (i) a full and complete statement of the Town's financial affairs for the preceding fiscal year and (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, which estimate was 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 16, 2013, at which meeting any taxpayer was provided the opportunity to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies; 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 20, 2013, at the Fountain Hills Town Council Chambers for the purpose of hearing taxpayers and with respect to said estimates or any of the proposed expenditures/expenses or tax levies.

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, 2013 through June 30, 2014.

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

PASSED AND ADOPTED by the Mayor and Council of the Town of Fountain Hills, Arizona, June 20, 2013.

FOR THE TOWN OF FOUNTAIN HILLS:


Linda M. Kavanagh, Mayor

REVIEWED BY:


Kenneth W. Buchanan, Town Manager

ATTESTED TO:


Bevelyn J. Bender, Town Clerk

APPROVED AS TO FORM:

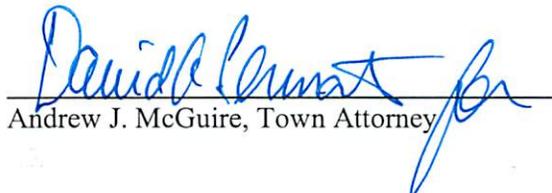

Andrew J. McGuire, Town Attorney

EXHIBIT A
TO
RESOLUTION NO. 2013-23

[Budget Statements and Schedules]

See following pages.

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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
1. Budgeted expenditures/expenses	\$ 31,513,110	\$ 41,655,378
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	31,513,110	41,655,378
4. Less: estimated exclusions	14,169,117	20,157,514
5. Amount subject to the expenditure limitation	\$ 17,343,993	\$ 21,497,864
6. EEC or voter-approved alternative expenditure limitation	\$ 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 current year 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	\$ <u>1,000,800</u>	\$ <u>1,013,040</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ 1,000,800	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ <u>1,000,800</u>	
C. Total property taxes collected	\$ <u>1,000,800</u>	
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	<u>0.2651</u>	<u>0.2765</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 two (2) 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
GENERAL FUND			
Local taxes			
Local Sales Tax	\$ 6,715,080	\$ 6,715,080	\$ 7,016,880
Franchise Tax	603,000	603,000	303,000
Licenses and permits			
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
Intergovernmental			
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	
Charges for services			
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
Fines and forfeits			
Court Fines	289,800	289,800	246,420
Interest on Investments			
Interest on Investments	60,000	60,000	61,200
In-lieu property taxes			
Contributions			
Miscellaneous			
Miscellaneous	49,636	49,636	47,736
Total General Fund	\$ 13,598,215	\$ 13,598,215	\$ 13,183,057

* 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
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
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
	<u>\$ 1,321,880</u>	<u>\$ 1,321,880</u>	<u>\$ 2,050,840</u>
Downtown Strategy Fund			
Sales-Excise Tax	\$ 295,560	\$ 295,560	\$ 114,084
	<u>\$ 295,560</u>	<u>\$ 295,560</u>	<u>\$ 114,084</u>
Economic Development Fund			
Sales-Excise Tax	\$	\$	\$ 171,119
	<u>\$</u>	<u>\$</u>	<u>\$ 171,119</u>
Grants			
Miscellaneous	1,540,000	1,540,000	1,498,655
	<u>\$ 1,540,000</u>	<u>\$ 1,540,000</u>	<u>\$ 1,498,655</u>
Public Art			
Public Art	\$ 210,000	\$ 210,000	\$ 15,000
	<u>\$ 210,000</u>	<u>\$ 210,000</u>	<u>\$ 15,000</u>
Court Enhancement Fund			
Court Enhancement Fund	\$ 14,550	\$ 14,550	\$ 14,550
	<u>\$ 14,550</u>	<u>\$ 14,550</u>	<u>\$ 14,550</u>
Cottonwoods Maintenance District			
Cottonwoods Maintenance District	\$ 3,315	\$ 3,315	\$ 4,823
	<u>\$ 3,315</u>	<u>\$ 3,315</u>	<u>\$ 4,823</u>
Total Special Revenue Funds	<u>\$ 3,385,305</u>	<u>\$ 3,385,305</u>	<u>\$ 3,869,071</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

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
DEBT SERVICE FUNDS			
General Obligation Debt Service			
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>
Eagle Mountain CFD			
Municipal Property Corp	\$ 422,700	\$ 422,700	\$ 430,848
	785,120	785,120	788,000
	<u>\$ 1,207,820</u>	<u>\$ 1,207,820</u>	<u>\$ 1,218,848</u>
Total Debt Service Funds	<u>\$ 2,209,820</u>	<u>\$ 2,209,820</u>	<u>\$ 2,232,098</u>
CAPITAL PROJECTS FUNDS			
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>
Total Capital Projects Funds	<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

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
PERMANENT FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ _____	\$ _____	\$ _____
INTERNAL SERVICE FUNDS			
<u>Internal Service Fund</u>	\$ <u>73,065</u>	\$ <u>73,065</u>	\$ <u>61,330</u>
<u>Vehicle Replacement Fund</u>	<u>168,574</u>	<u>168,574</u>	<u>122,782</u>
_____	_____	_____	_____
_____	\$ <u>241,639</u>	\$ <u>241,639</u>	\$ <u>184,112</u>
Total Internal Service Funds	\$ <u>241,639</u>	\$ <u>241,639</u>	\$ <u>184,112</u>
TOTAL ALL FUNDS	\$ <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.

* 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>
GENERAL FUND				
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
Total General Fund	\$	\$	\$	\$ 377,258
SPECIAL REVENUE FUNDS				
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
Total Special Revenue Funds	\$	\$	\$	\$ 2,093,354
DEBT SERVICE FUNDS				
Annual Debt Pmt for Community Center	\$	\$	\$ 193,500	\$
Total Debt Service Funds	\$	\$	\$ 193,500	\$
CAPITAL PROJECTS FUNDS				
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		
Total Capital Projects Funds	\$ 8,200,000	\$ 8,200,000	\$ 2,093,000	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
Interfund Charges	\$	\$	\$ 61,330	\$
Vehicle Replacement & Motor Pool			122,782	
Total Internal Service Funds	\$	\$	\$ 184,112	\$
TOTAL ALL FUNDS	\$ 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
GENERAL FUND				
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
Total General Fund	\$ 13,548,619	\$ (433,000)	\$ 13,115,619	\$ 13,183,057
SPECIAL REVENUE FUNDS				
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
Cottonwoods Maint District	18,315		18,315	3,500
Total Special Revenue Funds	\$ 3,321,413	\$ 767,000	\$ 4,048,413	\$ 6,013,546
DEBT SERVICE FUNDS				
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
Total Debt Service Funds	\$ 2,500,723	\$	\$ 2,500,723	\$ 2,552,485
CAPITAL PROJECTS FUNDS				
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
Total Capital Projects Funds	\$ 11,637,281	\$ (334,000)	\$ 11,303,281	\$ 19,248,080
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
Internal Service	\$ 102,370	\$	\$ 102,370	\$ 71,010
Vehicle Replacement	401,000	1,704	402,704	587,200
Total Internal Service Funds	\$ 503,370	\$ 1,704	\$ 505,074	\$ 658,210
TOTAL ALL FUNDS	\$ 31,511,406	\$ 1,704	\$ 31,473,110	\$ 41,655,378

* 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	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2013	2013	2013	2014
Mayor & Council				
General Fund	\$ 82,811	\$	\$ 82,811	\$ 79,702
Mayor & Council Total	\$ 82,811	\$	\$ 82,811	\$ 79,702
Administration				
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
Administration Total	\$ 9,170,569	\$ (413,646)	\$ 8,716,923	\$ 10,662,967
Municipal Court				
General Fund	\$ 402,933	\$	\$ 402,933	\$ 362,401
Court Enhancement Fund	\$ 47,250	\$	\$ 47,250	\$ 48,875
Municipal Court Total	\$ 450,183	\$	\$ 450,183	\$ 411,276
Development Services				
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
Development Services Total	\$ 9,774,568	\$ 423,000	\$ 10,197,568	\$ 19,839,659
Community Services				
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
Community Services Total	\$ 2,861,838	\$ (7,650)	\$ 2,854,188	\$ 3,412,231
Fire & Emergency Medical				
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
Fire & Emergency Med Total	\$ 6,220,335	\$	\$ 6,220,335	\$ 4,123,218
Law Enforcement				
General Fund	\$ 2,946,102	\$	\$ 2,946,102	\$ 3,121,325
Law Enforcement Dev Fee	\$ 5,000	\$	\$ 5,000	\$ 5,000
Law Enforcement Total	\$ 2,951,102	\$	\$ 2,951,102	\$ 3,126,325

* 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
GENERAL FUND	45	\$ 2,559,476	\$ 234,761	\$ 302,041	\$ 114,739	= \$ 3,211,017
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	5	\$ 272,553	\$ 29,984	\$ 57,686	\$ 25,036	= \$ 385,259
Total Special Revenue Funds	5	\$ 272,553	\$ 29,984	\$ 57,686	\$ 25,036	= \$ 385,259
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	= \$
Total Debt Service Funds		\$	\$	\$	\$	= \$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	= \$
Total Capital Projects Funds		\$	\$	\$	\$	= \$
PERMANENT FUNDS						
		\$	\$	\$	\$	= \$
Total Permanent Funds		\$	\$	\$	\$	= \$
ENTERPRISE FUNDS						
		\$	\$	\$	\$	= \$
Total Enterprise Funds		\$	\$	\$	\$	= \$
TOTAL ALL FUNDS	50	\$ 2,832,029	\$ 264,745	\$ 359,727	\$ 139,775	= \$ 3,596,276