

RESOLUTION 2017-13

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, 2017, AND ENDING JUNE 30, 2018.

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 4, 2017, 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 4, 2017, 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 1, 2017, 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, 2017, through June 30, 2018.

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]

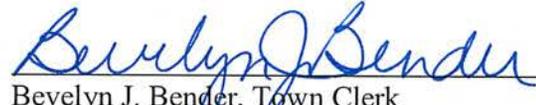
PASSED AND ADOPTED by the Mayor and Council of the Town of Fountain Hills, Arizona, June 1, 2017.

FOR THE TOWN OF FOUNTAIN HILLS:

ATTESTED TO:



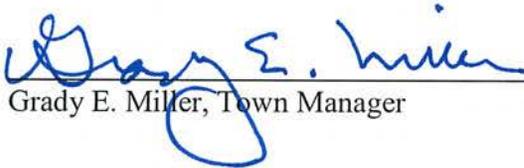
Linda M. Kavanagh, Mayor



Bevelyn J. Bender, Town Clerk

REVIEWED BY:

APPROVED AS TO FORM:



Grady E. Miller, Town Manager



Andrew J. McGuire, Town Attorney

EXHIBIT A
TO
RESOLUTION 2017-13

[Budget Statements and Schedules]

See following pages.

OFFICIAL BUDGET FORMS
TOWN OF FOUNTAIN HILLS
Fiscal Year 2018

TOWN OF FOUNTAIN HILLS

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TOWN OF FOUNTAIN HILLS
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018

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	
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	15,054,199	6,329,113	2,922,266	9,695,420	0	0	297,780	34,298,778
2017	Actual Expenditures/Expenses**	E	15,054,199	6,329,113	2,922,266	9,695,420	0	0	297,780	34,298,778
2018	Fund Balance/Net Position at July 1***		6,177,996	2,703,604	861,958	7,711,414			645,747	18,100,719
2018	Primary Property Tax Levy	B	0							0
2018	Secondary Property Tax Levy	B			1,893,694					1,893,694
2018	Estimated Revenues Other than Property Taxes	C	16,935,843	5,988,983	374,426	965,288	0	0	397,292	24,661,832
2018	Other Financing Sources	D	0	0	0	0	0	0	0	0
2018	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2018	Interfund Transfers In	D	62,500	548,368	209,838	2,577,024	0	0	1,000,000	4,397,730
2018	Interfund Transfers (Out)	D	948,838	271,868	0	3,177,024	0	0	0	4,397,730
2018	Reduction for Amounts Not Available:									
2018	LESS: Amounts for Future Debt Retirement:									0
	Rainy Day Fund		2,711,008							2,711,008
										0
										0
2018	Total Financial Resources Available		19,516,493	8,969,087	3,339,916	8,076,702	0	0	2,043,039	41,945,237
2018	Budgeted Expenditures/Expenses	E	16,935,843	6,515,923	2,906,902	8,019,125	0	0	925,702	35,303,495

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

	2017	2018
1. Budgeted expenditures/expenses	\$ 34,298,778	\$ 35,303,495
2. Add/subtract: estimated net reconciling items	(857,181)	(844,483)
3. Budgeted expenditures/expenses adjusted for reconciling items	33,441,597	34,459,012
4. Less: estimated exclusions	6,704,523	7,759,092
5. Amount subject to the expenditure limitation	\$ 26,737,074	\$ 26,699,920
6. EEC expenditure limitation	\$ 26,804,069	\$ 28,182,002

* 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 2018

	2017	2018
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	1,894,584	1,893,694
C. Total property tax levy amounts	\$ 1,894,584	\$ 1,893,694
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	\$ 1,894,584	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ 1,894,584	
C. Total property taxes collected	\$ 1,894,584	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	0.4472	0.4259
(3) Total city/town tax rate	0.4472	0.4259
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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
Local Sales Tax	\$ 7,551,057	\$ 7,551,057	\$ 8,481,288
Franchise Tax	332,418	332,418	360,000
Licenses and permits			
Animal License Fees	40,320	40,320	41,832
Business License Fees	103,500	103,500	131,076
Liquor License Fees	1,500	1,500	1,500
Building Permit Fees	556,512	556,512	450,619
Sign Permits	6,200	6,200	7,675
Landscape Permit Fees	25,200	25,200	28,980
Subdivision Fees	44,500	44,500	37,750
Special Event Permits	2,500	2,500	3,500
Engineering Fees	3,500	3,500	6,250
Planning & Zoning Fees	16,059	16,059	16,259
Plan Review Fees	430,884	430,884	349,714
Third-Party Revenues			950,000
Intergovernmental			
State Sales Tax	2,250,724	2,250,724	2,271,564
Fire Insurance Premium Tax	37,132	37,132	50,000
Shared Income Tax	2,925,453	2,925,453	2,999,604
Charges for services			
Parks & Rec User Fees	139,050	139,050	183,724
Encroachment Fees	35,000	35,000	40,000
Variances	9,000	9,000	6,000
Inspection Fees	17,000	17,000	17,000
Leases & Rents	254,691	254,691	235,423
Fines and forfeits			
Court Fines	195,685	195,685	200,000
Interest on investments			
Interest on Investments	30,000	30,000	12,680
In-lieu property taxes			
Contributions			
Voluntary contributions	10,305	10,305	30,285
Miscellaneous			
Miscellaneous	24,102	24,102	23,120
Total General Fund	\$ 15,042,292	\$ 15,042,292	\$ 16,935,843

* 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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Tax	\$ 1,444,905	\$ 1,444,905	\$ 1,553,494
Vehicle License Tax	929,081	929,081	1,013,279
Local Sales Tax	692,778	692,778	769,512
In-Lieu Fees	262,000	262,000	262,000
Interest	300	300	2,340
Miscellaneous	25,000	25,000	25,000
	<u>\$ 3,354,064</u>	<u>\$ 3,354,064</u>	<u>\$ 3,625,625</u>
Downtown Strategy Fund			
Sales-Excise Tax	\$ 69,278	\$ 69,278	\$ 76,956
Interest	3,036	3,036	3,060
	<u>\$ 72,314</u>	<u>\$ 72,314</u>	<u>\$ 80,016</u>
Economic Development Fund			
Sales-Excise Tax	\$ 277,111	\$ 277,111	\$ 307,800
Interest	96	96	48
	<u>\$ 277,207</u>	<u>\$ 277,207</u>	<u>\$ 307,848</u>
Grants			
Miscellaneous	\$ 1,476,000	\$ 1,465,430	\$ 1,344,000
	<u>\$ 1,476,000</u>	<u>\$ 1,465,430</u>	<u>\$ 1,344,000</u>
Public Art			
Public Art	\$ 15,000	\$ 15,000	\$ 15,000
Interest	12	12	60
	<u>\$ 15,012</u>	<u>\$ 15,012</u>	<u>\$ 15,060</u>
Court Enhancement Fund			
Court Enhancement/JCEF Revenue	\$ 16,350	\$ 16,350	\$ 24,600
Interest	100	100	180
	<u>\$ 16,450</u>	<u>\$ 16,450</u>	<u>\$ 24,780</u>
Cottonwoods Maintenance District			
Cottonwoods Maintenance District	\$ 5,588	\$ 5,588	\$ 5,490
	<u>\$ 5,588</u>	<u>\$ 5,588</u>	<u>\$ 5,490</u>
Tourism Fund			
Grants	\$ 70,000	\$ 80,570	\$ 93,000
Interest	180	180	180
	<u>\$ 70,000</u>	<u>\$ 80,570</u>	<u>\$ 93,180</u>
Environmental Fund			
Environmental Fee	\$ 540,000	\$ 540,000	\$ 492,444
Interest	540	540	540
	<u>\$ 540,000</u>	<u>\$ 540,000</u>	<u>\$ 492,984</u>
Total Special Revenue Funds	<u>\$ 5,826,635</u>	<u>\$ 5,826,635</u>	<u>\$ 5,988,983</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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
DEBT SERVICE FUNDS			
General Obligation Debt Service			
Interest Income	\$ 210	\$ 210	\$ 720
	\$ 210	\$ 210	\$ 720
Eagle Mountain CFD			
Property Taxes	\$ 378,392	\$ 378,392	\$ 372,746
Interest Income	150	150	120
	\$ 378,542	\$ 378,542	\$ 372,866
Municipal Property Corp			
Interest Income	300	300	840
	\$ 300	\$ 300	\$ 840
Total Debt Service Funds	\$ 379,052	\$ 379,052	\$ 374,426
CAPITAL PROJECTS FUNDS			
Capital Projects Fund			
Sales Tax-Local	\$ 433,023	\$ 433,023	\$ 368,124
Grants	255,000	255,000	275,000
Interest	6,000	6,000	6,024
Miscellaneous	150,000	150,000	150,000
	\$ 844,023	\$ 844,023	\$ 799,148
Facilities Replacement Fund			
Interest Income			1,440
			\$ 1,440
Development Fee Funds			
Development Fees	\$ 180,571	\$ 180,571	\$ 158,160
Interest Income	6,264	6,264	6,540
	\$ 186,835	\$ 186,835	\$ 164,700
Total Capital Projects Funds	\$ 1,030,858	\$ 1,030,858	\$ 965,288

* 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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
INTERNAL SERVICE FUNDS			
Internal Service Fund	\$ 73,840	\$ 73,840	\$ 65,889
Vehicle Replacement Fund	268,090	268,090	331,403
	\$ 341,930	\$ 341,930	\$ 397,292
Total Internal Service Funds	\$ 341,930	\$ 341,930	\$ 397,292
TOTAL ALL FUNDS	\$ 22,620,767	\$ 22,620,767	\$ 24,661,832

* 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 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
MPC Debt Service Fund	\$	\$	\$	\$ 209,838
Public Art Fund			39,000	39,000
Environmental Fund				200,000
Facilities Replacement Fund				500,000
Tourism Fund				
General Fund-Tourism			13,500	
General Fund-ED			10,000	
Total General Fund	\$	\$	\$ 62,500	\$ 948,838
SPECIAL REVENUE FUNDS				
Environmental Fund	\$	\$	\$ 200,000	\$
Tourism Fund-General Fund				13,500
Tourism Fund-ED				148,368
Economic Development Fund			148,368	10,000
Downtown Stratify Fund				100,000
HURF-Capital Projects Fund			200,000	
Total Special Revenue Funds	\$	\$	\$ 548,368	\$ 271,868
DEBT SERVICE FUNDS				
Annual Debt Pmt for Community Center	\$	\$	\$ 209,838	\$
Total Debt Service Funds	\$	\$	\$ 209,838	\$
CAPITAL PROJECTS FUNDS				
Facilities Replacement Fund	\$	\$	\$ 500,000	\$
HURF Fund				200,000
Project E8505			100,000	
Vehicle Replacement Fund				1,000,000
Development Fees-Project F4005			160,368	
Development Fees-Project P3025			1,816,656	
Law Enforcement Dev Fee				160,368
Park/Rec Dev Fee				144,987
Open Space Dev Fee				1,671,669
Total Capital Projects Funds	\$	\$	\$ 2,577,024	\$ 3,177,024
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
Capital Projects Fund	\$	\$	\$ 1,000,000	\$
Total Internal Service Funds	\$	\$	\$ 1,000,000	\$
TOTAL ALL FUNDS	\$	\$	\$ 4,397,730	\$ 4,397,730

TOWN OF FOUNTAIN HILLS
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
Mayor & Town Council	\$ 72,545	\$	\$ 72,545	\$ 71,849
Municipal Court	321,254		321,254	339,913
Administration	2,092,500		2,092,500	2,342,476
General Government	980,986	(228,643)	752,343	1,364,057
Public Works	830,201		830,201	837,495
Development Services	927,139	0	927,139	1,890,482
Community Services	2,178,840	240,550	2,419,389	2,352,113
Law Enforcement	3,930,111		3,930,111	3,855,626
Fire & Emergency Medical	3,708,717		3,708,717	3,881,833
Total General Fund	\$ 15,042,292	\$ 11,907	\$ 15,054,199	\$ 16,935,843
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 3,594,696	\$	\$ 3,594,696	\$ 3,825,625
Downtown Strategy Fund	46,655		46,655	40,885
Economic Development Fund	139,483		139,483	252,823
Tourism Fund	208,220	10,570	218,790	211,198
Public Art Fund	39,000	13,093	52,093	39,383
Court Enhancement Fund	88,115		88,115	80,265
Special Revenue Fund	1,655,000	(10,570)	1,644,430	1,344,000
Cottonwoods Maint District	4,265		4,265	4,131
Environmental Fund	540,586		540,586	717,613
Total Special Revenue Funds	\$ 6,316,020	\$ 13,093	\$ 6,329,113	\$ 6,515,923
DEBT SERVICE FUNDS				
General Obligation Bonds	\$ 2,119,350	\$	\$ 2,119,350	\$ 2,121,550
Eagle Mountain CFD	409,226		409,226	407,656
Municipal Property Corp	393,690		393,690	377,696
Total Debt Service Funds	\$ 2,922,266	\$	\$ 2,922,266	\$ 2,906,902
CAPITAL PROJECTS FUNDS				
Capital Projects	\$ 9,313,885	\$ (50,000)	\$ 9,263,885	\$ 7,051,740
Law Enforcement Dev Fee				
Fire/Emergency Dev Fee				11,244
Park/Rec Dev Fee				48,756
Open Space Dev Fee	535		535	535
Facilities Replacement Fund	431,000		431,000	906,850
Total Capital Projects Funds	\$ 9,745,420	\$ (50,000)	\$ 9,695,420	\$ 8,019,125
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
Internal Service	\$ 71,780	\$	\$ 71,780	\$ 63,702
Vehicle Replacement	201,000	25,000	226,000	862,000
Total Internal Service Funds	\$ 272,780	\$ 25,000	\$ 297,780	\$ 925,702
TOTAL ALL FUNDS	\$ 34,298,778	\$	\$ 34,298,778	\$ 35,303,495

* 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 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
Mayor & Council				
General Fund	\$ 72,545	\$	\$ 72,545	\$ 71,849
Mayor & Council Total	\$ 72,545	\$	\$ 72,545	\$ 71,849
Administration				
General Fund	\$ 2,092,500	\$	\$ 2,092,500	\$ 2,342,476
Downtown Strategy Fund	46,655		46,655	40,885
Economic Development Fund	139,483		139,483	252,823
Special Revenue Fund	1,655,000	(10,570)	1,644,430	1,344,000
General Obligation Debt	2,119,350		2,119,350	2,121,550
Eagle Mountain CFD	409,226		409,226	407,656
Municipal Property Corp	393,690		393,690	377,696
Cottonwoods Maint District	4,265		4,265	4,131
Capital Projects	693,885	(50,000)	643,885	171,740
Internal Service	71,780		71,780	63,702
Administration Total	\$ 7,625,834	\$ (60,570)	\$ 7,565,264	\$ 7,126,659
General Government				
General Fund	\$ 980,986	\$ (228,643)	\$ 752,343	\$ 1,364,057
Vehicle Replacement	111,000	115,000	226,000	862,000
General Government Total	\$ 1,091,986	\$ (113,643)	\$ 978,343	\$ 2,226,057
Municipal Court				
General Fund	\$ 321,254	\$	\$ 321,254	\$ 339,913
Court Enhancement Fund	88,115		88,115	80,265
Municipal Court Total	\$ 409,369	\$	\$ 409,369	\$ 420,178
Public Works				
General Fund	\$ 830,201	\$	\$ 830,201	\$ 837,495
Highway User Revenue Fund	3,594,696		3,594,696	3,825,625
Environmental Fund	540,586		540,586	717,613
Capital Projects	1,880,000		1,880,000	850,000
Facilities Replacement Fund	431,000		431,000	906,850
Vehicle Replacement	90,000	(90,000)		
Public Works Total	\$ 7,366,483	\$ (90,000)	\$ 7,276,483	\$ 7,137,583
Development Services				
General Fund	\$ 927,139	\$ 0	\$ 927,139	\$ 1,890,482
Development Services Total	\$ 927,139	\$ 0	\$ 927,139	\$ 1,890,482
Community Services				
General Fund	\$ 2,178,840	\$ 240,550	\$ 2,419,389	\$ 2,352,113
Tourism Fund	208,220	10,570	218,790	211,198
Public Art Fund	39,000	13,093	52,093	39,383
Capital Projects	2,940,000		2,940,000	2,480,000
Open Space Development Fee	535		535	535
Park/Rec Development Fee				48,756
Community Services Total	\$ 5,366,594	\$ 264,213	\$ 5,630,807	\$ 5,131,984
Fire & Emergency Medical				
General Fund	\$ 3,708,717	\$	\$ 3,708,717	\$ 3,881,833
Capital Projects	3,800,000		3,800,000	3,550,000
Fire/Emergency Dev Fee				11,244
Fire & Emergency Medical Total	\$ 7,508,717	\$	\$ 7,508,717	\$ 7,443,077
Law Enforcement				
General Fund	\$ 3,930,111	\$	\$ 3,930,111	\$ 3,855,626
Law Enforcement Dev Fee				
Law Enforcement Total	\$ 3,930,111	\$	\$ 3,930,111	\$ 3,855,626

* 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 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	54.95	\$ 2,878,416	\$ 267,698	\$ 282,255	\$ 120,042	\$ 3,548,411
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	4.85	\$ 305,410	\$ 33,594	\$ 50,172	\$ 17,027	\$ 406,203
Economic Development Fund	2.00	135,789	14,937	16,335	4,219	171,280
Tourism Fund	0.90	47,541	5,230	6,470	1,598	60,839
Environmental Fund	0.25	18,740	2,061	1,671	781	23,253
Total Special Revenue Funds	8.00	\$ 507,480	\$ 55,822	\$ 74,648	\$ 23,625	\$ 661,575
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	62.95	\$ 3,385,896	\$ 323,520	\$ 356,903	\$ 143,667	\$ 4,209,986