RESOLUTION 2019-23


RECITALS:

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") are required to adopt a budget for each fiscal year; 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, 2019, and ending June 30, 2020.

ENACTMENTS:

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN 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, 2019, and ending June 30, 2020, including the establishment of the maximum budget amount for such fiscal year in the amount of $32,562,699.

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, in the form attached as Exhibit B and incorporated herein by reference, 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 addresses of the Fountain Hills Town Hall, the Fountain Hills branch of the Maricopa County Library and the Town website where the tentative budget may be found.

SECTION 4. The Town Manager or designee shall, no later than seven business days after the date of this Resolution, (i) make available at the Fountain Hills Town Hall and the Fountain Hills branch of the Maricopa County Library a complete copy of the tentative budget, and (ii) post the tentative budget in a prominent location 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.
PASSED AND ADOPTED BY the Mayor and Council of the Town of Fountain Hills, Arizona, this 7th day of May, 2019.

FOR THE TOWN OF FOUNTAIN HILLS:  

Ginny Dickey, Mayor

REVIEWED BY:  

Grady E. Miller, Town Manager

ATTESTED TO:  

Elizabeth A. Burke, Town Clerk

APPROVED AS TO FORM:  

Aaron D. Arnson, Pierce Coleman PLLC  
Town Attorney
EXHIBIT A
TO
RESOLUTION 2019-23

[Tentative Budget]

See following pages.
TOWN OF FOUNTAIN HILLS

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Fiscal Year 2020

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expense
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Schedule D—Other Financing Sources/(Uses) and Interfund Transfers
Schedule E—Expenditures/Expenses by Fund
Schedule F—Expenditures/Expenses by Department (as applicable)
Schedule G—Full-Time Employees and Personnel Compensation
<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Funds</th>
<th>General Fund</th>
<th>Special Revenue Fund</th>
<th>Debt Service Fund</th>
<th>Capital Projects Fund</th>
<th>Permanent Fund</th>
<th>Enterprise Funds Available</th>
<th>Internal Service Funds</th>
<th>Total All Funds</th>
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<td>2019 Adopted/Adjusted Budgeted Expenditures/Expenses*</td>
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<td>16,271,195</td>
<td>6,768,693</td>
<td>2,760,682</td>
<td>6,436,443</td>
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<td>0</td>
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<td>32,414,686</td>
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<td>16,271,195</td>
<td>6,768,693</td>
<td>2,760,682</td>
<td>6,436,443</td>
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<td>177,853</td>
<td>32,414,686</td>
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<td>2020 Fund Balance/Net Position at July 1***</td>
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<td>18,474,665</td>
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<td></td>
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<tr>
<td>2020 Secondary Property Tax Levy</td>
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<td></td>
<td></td>
<td></td>
<td>1,674,485</td>
<td>1,674,485</td>
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<td>0</td>
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<td>0</td>
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<td>2020 Interfund Transfers In</td>
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<td>0</td>
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<td>LESS: Amounts for Future Debt Retirement</td>
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<tr>
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**Expenditure Limitation Comparison**

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<th>2020</th>
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<td>$32,444,666</td>
<td>$32,562,699</td>
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</tbody>
</table>

* 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 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.

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4/19 Arizona Auditor General's Office  
SCHEDULE A  
Official City/Town Budget Forms
TOWN OF FOUNTAIN HILLS
Tax Levy and Tax Rate Information
Fiscal Year 2020

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)

<table>
<thead>
<tr>
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<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$</td>
<td>$</td>
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<tr>
<td>2</td>
<td>$</td>
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3. Property tax levy amounts
   A. Primary property taxes
   B. Secondary property taxes
   C. Total property tax levy amounts

<table>
<thead>
<tr>
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<th>2020</th>
</tr>
</thead>
<tbody>
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<td>$</td>
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<tr>
<td>B</td>
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<td>1,674,485</td>
</tr>
<tr>
<td>C</td>
<td>1,986,373</td>
<td>1,674,485</td>
</tr>
</tbody>
</table>

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
      (2) Prior years' levies
      (3) Total secondary property taxes
   C. Total property taxes collected

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
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<tr>
<td>B</td>
<td>$ 1,986,373</td>
<td>$ 1,986,373</td>
</tr>
<tr>
<td>C</td>
<td>$ 1,986,373</td>
<td>$ 1,986,373</td>
</tr>
</tbody>
</table>

5. Property tax rates
   A. City/Town tax rate
      (1) Primary property tax rate
      (2) Secondary property tax rate
      (3) Total city/town tax rate
   B. Special assessment district tax rates

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>0.4257</td>
<td>0.4257</td>
</tr>
<tr>
<td>B</td>
<td></td>
<td>0.3382</td>
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</tbody>
</table>

* 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 2020

<table>
<thead>
<tr>
<th>SOURCE OF REVENUES</th>
<th>ESTIMATED REVENUES</th>
<th>ACTUAL REVENUES*</th>
<th>ESTIMATED REVENUES</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2019</td>
<td>2019</td>
<td>2020</td>
</tr>
</tbody>
</table>

### GENERAL FUND

**Local taxes**
- Local Sales Tax: $8,693,264
  - Franchise Tax: $374,461

**Licenses and permits**
- Business License Fees: $136,365
- Liquor License Fees: $2,000
- Building Permit Fees: $227,272
- Sign Permits: $8,175
- Landscape Permit Fees: $23,100
- Subdivision Fees: $45,250
- Special Event Permits: $5,225
- Engineering Fees: $3,950
- Third Party Revenues: $235,000
- Planning & Zoning Fees: $17,489
- Plan Review Fees: $176,326

**Intergovernmental**
- State Sales Tax: $2,429,816
- Fire Insurance Premium Tax: $50,500
- Vehicle License Tax: $3,005,431

**Charges for services**
- Parks & Rec User Fees: $195,724
- Encroachment Fees: $35,000
- Variances: $7,600
- Inspection Fees: $12,500
- Leases & Rents: $237,768

**Fines and forfeits**
- Court Fines: $246,000

**Interest on investments**
- Interest on Investments: $7,200

**In-lieu property taxes**

**Contributions**
- Voluntary contributions: $71,409

**Miscellaneous**
- Miscellaneous: $24,370

**Total General Fund** $16,271,195 $16,271,195 $17,224,430

*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.*
## SPECIAL REVENUE FUNDS

<table>
<thead>
<tr>
<th>SOURCE OF REVENUES</th>
<th>ESTIMATED REVENUES</th>
<th>ACTUAL REVENUES</th>
<th>ESTIMATED REVENUES</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2019</td>
<td>2019</td>
<td>2020</td>
</tr>
<tr>
<td><strong>Highway User Revenue Fund</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Highway User Tax</td>
<td>$1,538,106</td>
<td>$1,538,106</td>
<td>$1,666,476</td>
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<tr>
<td>Vehicle License Tax</td>
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<td>$1,081,889</td>
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<td>Local Sales Tax</td>
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<td>In-Lieu Fees</td>
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<td>$100,000</td>
<td>$200,000</td>
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<tr>
<td>Recycle Proceeds</td>
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<tr>
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<tr>
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<td>$30,000</td>
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<td></td>
<td>$3,543,458</td>
<td>$3,543,458</td>
<td>$3,528,902</td>
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<tr>
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<td>$4,934,632</td>
<td>$6,362,116</td>
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* 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 2020

<table>
<thead>
<tr>
<th>SOURCE OF REVENUES</th>
<th>ESTIMATED REVENUES 2019</th>
<th>ACTUAL REVENUES* 2019</th>
<th>ESTIMATED REVENUES 2020</th>
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<tr>
<td></td>
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<td></td>
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<td>$840</td>
<td>$840</td>
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<tr>
<td><strong>Total Debt Service Funds</strong></td>
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<td><strong>CAPITAL PROJECTS FUNDS</strong></td>
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<tr>
<td>Capital Projects Fund</td>
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<td>Sales Tax-Local</td>
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<td></td>
<td>$143,241</td>
<td>$143,241</td>
<td>$171,225</td>
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<td>$755,530</td>
<td>$755,530</td>
<td>$915,942</td>
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* 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 2020

<table>
<thead>
<tr>
<th>SOURCE OF REVENUES</th>
<th>ESTIMATED REVENUES 2019</th>
<th>ACTUAL REVENUES* 2019</th>
<th>ESTIMATED REVENUES 2020</th>
</tr>
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<tbody>
<tr>
<td>PERMANENT FUNDS</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Total Permanent Funds</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>ENTERPRISE FUNDS</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Total Enterprise Funds</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

* 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 2020

<table>
<thead>
<tr>
<th>SOURCE OF REVENUES</th>
<th>ESTIMATED REVENUES 2019</th>
<th>ACTUAL REVENUES 2019</th>
<th>ESTIMATED REVENUES 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INTERNAL SERVICE FUNDS</strong></td>
<td></td>
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</tr>
<tr>
<td>Vehicle Replacement Fund</td>
<td>269,672</td>
<td>269,672</td>
<td>327,584</td>
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<tr>
<td>Total Internal Service Funds</td>
<td>$269,672</td>
<td>$269,672</td>
<td>$327,584</td>
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<td>$22,643,095</td>
<td>$25,245,394</td>
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* 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.
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<th>OTHER FINANCING 2020</th>
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<td>Environmental Fund</td>
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<tr>
<td>Facilities Replacement Fund</td>
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<td>$39,100</td>
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<td>SPECIAL REVENUE FUNDS</td>
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<td>Tourism Fund</td>
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<td></td>
<td>$950,000</td>
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<td>Economic Development Fund</td>
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<tr>
<td>Streets Fund</td>
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<tr>
<td>Special Revenue Fund</td>
<td></td>
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<td>$350,000</td>
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<td>$950,000</td>
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<tr>
<td>Special Revenue Fund</td>
<td></td>
<td>$80,000</td>
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<td>Facilities Replacement Fund</td>
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<td>ENTERPRISE FUNDS</td>
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<td>Vehicle Replacement Fund</td>
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<td><strong>Total Internal Service Funds</strong></td>
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<td>EXPENDITURE/EXPENSE ADJUSTMENTS APPR OVED</td>
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<td>--------------------------------</td>
<td>------------------------------------------</td>
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<tr>
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<td>342,027</td>
</tr>
<tr>
<td>Administration</td>
<td>2,438,779</td>
<td>2,438,779</td>
</tr>
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<td>General Government</td>
<td>656,326</td>
<td>(40,000)</td>
</tr>
<tr>
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<td>1,035,577</td>
</tr>
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<td>Community Services</td>
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<td>Law Enforcement</td>
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<tr>
<td>Fire &amp; Emergency Medical</td>
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<td><strong>SPECIAL REVENUE FUNDS</strong></td>
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<td>$505,600</td>
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<tr>
<td>Downtown Strategy Fund</td>
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<tr>
<td>Economic Development Fund</td>
<td>278,312</td>
<td>(10,000)</td>
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<tr>
<td>Tourism Fund</td>
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<td>10,000</td>
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<tr>
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<td>Court Enhancement Fund</td>
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<td>1,188,800</td>
<td>(850,000)</td>
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<tr>
<td>Cottonwoods Maint District</td>
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</tr>
<tr>
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<td>$5,400,612</td>
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<td>Open Space Dev Fee</td>
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<td>Facilities Replacement Fund</td>
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<td><strong>PERMANENT FUNDS</strong></td>
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<td>Contingency</td>
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</tr>
<tr>
<td><strong>Total Permanent Funds</strong></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>ENTERPRISE FUNDS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contingency</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Enterprise Funds</strong></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>INTERNAL SERVICE FUNDS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vehicle Replacement</td>
<td>47,253</td>
<td>130,600</td>
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<tr>
<td><strong>Total Internal Service Funds</strong></td>
<td>$47,253</td>
<td>$130,600</td>
</tr>
<tr>
<td><strong>TOTAL ALL FUNDS</strong></td>
<td>$33,639,866</td>
<td>(1,225,000)</td>
</tr>
</tbody>
</table>

* 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 2020**

<table>
<thead>
<tr>
<th>DEPARTMENT/FUND</th>
<th>ADOPTED BUDGETED EXPENDITURES/EXPENSES</th>
<th>EXPENDITURE/EXPENSE ADJUSTMENTS APPROVED</th>
<th>ACTUAL EXPENDITURES/EXPENSES</th>
<th>BUDGETED EXPENDITURES/EXPENSES</th>
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</thead>
<tbody>
<tr>
<td><strong>Mayor &amp; Council</strong></td>
<td>$82,592</td>
<td>$82,592</td>
<td>$82,592</td>
<td>$88,544</td>
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<tr>
<td><strong>Mayor &amp; Council Total</strong></td>
<td>$82,592</td>
<td>$82,592</td>
<td>$82,592</td>
<td>$88,544</td>
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<tr>
<td><strong>Administration</strong></td>
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<tr>
<td>General Fund</td>
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<td>268,312</td>
<td>285,482</td>
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<td>1,972,850</td>
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<td>Eagle Mountain CFD</td>
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<td>405,968</td>
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<td>Municipal Property Corp</td>
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<td>$616,326</td>
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<td>47,253</td>
<td>76,407</td>
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<td><strong>Municipal Court</strong></td>
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<td>$4,777,455</td>
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<td>$4,211,488</td>
<td>$4,211,488</td>
<td>$4,785,920</td>
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</table>

* 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 2020

<table>
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<th>FUND</th>
<th>Full-Time Equivalent (FTE)</th>
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<th>Retirement Costs</th>
<th>Healthcare Costs</th>
<th>Other Benefit Costs</th>
<th>Total Estimated Personnel Compensation</th>
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<tr>
<td>Highway User Revenue Fund</td>
<td>6.05</td>
<td>$396,049</td>
<td>$43,541</td>
<td>$67,637</td>
<td>$29,167</td>
<td>$536,394</td>
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<td>Economic Development Fund</td>
<td>2.00</td>
<td>$208,941</td>
<td>$22,983</td>
<td>$16,984</td>
<td>$5,381</td>
<td>$254,289</td>
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<td>Tourism Fund</td>
<td>0.90</td>
<td>$54,240</td>
<td>$5,967</td>
<td>$6,605</td>
<td>$1,795</td>
<td>$68,607</td>
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<td>Environmental Fund</td>
<td>0.40</td>
<td>$32,605</td>
<td>$3,586</td>
<td>$2,729</td>
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<td>Total Special Revenue Funds</td>
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<td>$691,835</td>
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<td>$93,955</td>
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<td>Total Debt Service Funds</td>
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<tr>
<td>CAPITAL PROJECTS FUNDS</td>
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<td>Total Capital Projects Funds</td>
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<td>PERMANENT FUNDS</td>
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<tr>
<td>Total Permanent Funds</td>
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<tr>
<td>Total Enterprise Funds</td>
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<td>INTERNAL SERVICE FUND</td>
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<tr>
<td>Total Internal Service Fund</td>
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<td>TOTAL ALL FUNDS</td>
<td>67.82</td>
<td>$4,102,670</td>
<td>$395,972</td>
<td>$451,134</td>
<td>$188,494</td>
<td>$5,138,270</td>
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EXHIBIT B
TO
RESOLUTION 2019-23

[Notice]

See following page.
Town of Fountain Hills  
Notice of Public Hearing  
Final Budget Adoption and Tax Levy  

On June 4, 2019, beginning at 5:25 p.m. in the Town Hall Council Chambers, 16705 E. Avenue of the Fountains, Fountain Hills, Arizona 85268, public hearings will be held to allow members of the public to appear and testify or make inquiries regarding Fiscal Year 2019-20 Budgets for (i) the Town of Fountain Hills, (ii) the Eagle Mountain Community Facilities District Board, and (iii) the Cottonwoods Maintenance District Board, which will include fee increases or new fees.

On June 18, 2019, beginning at 5:25 p.m. in the Town Hall Council Chambers, 16705 E. Avenue of the Fountains, Fountain Hills, Arizona 85268, the Town of Fountain Hills, the Eagle Mountain Community Facilities District Board, and the Cottonwoods Maintenance District Board will adopt their property tax levies for the Fiscal Year beginning July 1, 2019, and ending June 30, 2020.

A complete copy of each of the budgets for the Fiscal Year 2019-20 may be viewed at:

1. Fountain Hills Town Hall (2nd floor), 16705 E. Avenue of the Fountains, Fountain Hills, Arizona 85268

2. Fountain Hills Maricopa County Branch Library, 12901 LaMontana Drive, Fountain Hills, Arizona 85268

3. The Town of Fountain Hills website at: www.fh.az.gov

Anyone wishing to respond may do so in person at the meetings or in writing prior to the date of the June 4, 2019, and June 18, 2019, meetings by delivering the written comments to the Town Clerk’s office, 16705 E. Avenue of the Fountains, Fountain Hills, AZ 85268.