

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*** | | 6,228,362 | 3,787,819 | 684,521 | 10,730,887 | | | 699,115 | 22,130,704 |
| 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 | | 19,566,859 | 10,053,303 | 3,162,479 | 11,096,175 | 0 | 0 | 2,096,407 | 45,975,222 |
| 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 | 0.4101 |
| (3) Total city/town tax rate | 0.4472 | 0.4101 |
| 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 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 | EXPENDITURE/ | ACTUAL | BUDGETED |
|---|---------------|--------------|---------------|---------------|
| | BUDGETED | EXPENSE | EXPENDITURES/ | EXPENDITURES/ |
| | EXPENDITURES/ | ADJUSTMENTS | EXPENSES* | EXPENSES |
| | EXPENSES | APPROVED | | |
| | 2017 | 2017 | 2017 | 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 |