

OFFICIAL BUDGET FORMS

CITY OF SHOW LOW

Fiscal Year 2017

CITY OF SHOW LOW
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CITY OF SHOW LOW RESOLUTION NO. R2016-12

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA, ADOPTING THE FINAL BUDGET IN THE AMOUNT OF \$52,362,213 FOR THE FISCAL YEAR BEGINNING JULY 1, 2016, AND ENDING JUNE 30, 2017

RECITALS:

WHEREAS, in accordance with the provisions of Arizona Revised Statutes §42-17101 et. seq., the Council of the City of Show Low (the "City Council") did, on June 21, 2016, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the City of Show Low, Arizona; and

WHEREAS, publication has been duly made as required by law of said estimates together with a notice that the City Council would meet on June 21, 2016, at the office of the City Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and,

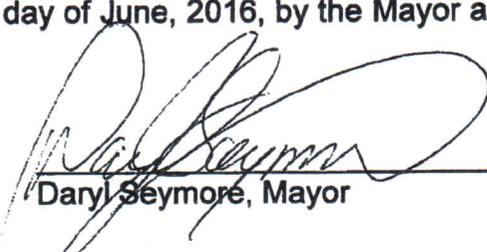
WHEREAS, in accordance with state law and following due public notice, the City Council met on June 21, 2016, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses of tax levies.

ENACTMENTS:

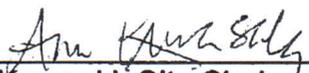
NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Show Low, Arizona, as follows:

That the statements and schedules attached hereto as Exhibit A and incorporated herein by reference are hereby adopted as the budget of the City of Show Low, Arizona, for the fiscal year July 1, 2016, through June 30, 2017.

PASSED AND ADOPTED this 21st day of June, 2016, by the Mayor and Council of the City of Show Low, Arizona.


Daryl Seymore, Mayor

ATTEST:



Ann Kurasaki, City Clerk

APPROVED AS TO FORM:



F. Morgan Brown, City Attorney

CITY OF SHOW LOW
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2017

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
2016	Adopted/adjusted Budgeted Expenditures/Expenses*	E	17,432,124	22,666,027	1,664,150	2,817,583	0	12,164,579	2,296,000	59,040,463
2016	Actual Expenditures/Expenses**	E	9,735,972	6,101,385	561,919	1,253,330	0	8,213,742	1,159,273	27,025,621
2017	Fund Balance/Net Position at July 1***		5,436,055	6,518,427	915,122	1,362,282	0	5,377,807	744,619	20,354,311
2017	Primary Property Tax Levy	B	0	0	0	0	0	0	0	0
2017	Secondary Property Tax Levy	B	0	208,000	0	0	0	0	0	208,000
2017	Estimated Revenues Other than Property Taxes	C	14,821,370	13,855,496	1,276,703	231,000	0	7,178,204	2,595,467	39,958,240
2017	Other Financing Sources	D	0	4,947,500	0	0	0	0	0	4,947,500
2017	Other Financing (Uses)	D	0	4,947,500	0	0	0	0	0	4,947,500
2017	Interfund Transfers In	D	653,882	2,730,487	1,356,587	0	30,000	539,700	1,282	4,770,956
2017	Interfund Transfers (Out)	D	4,010,890	112,900	0	106,184	0	0	0	4,770,956
2017	Reduction for Amounts Not Available:									
2017	LESS: Amounts for Future Debt Retirement:		0	0	0	0	0	0	0	0
2017	Total Financial Resources Available		16,900,417	23,199,510	3,548,412	1,487,098	0	12,046,311	3,338,804	60,520,552
2017	Budgeted Expenditures/Expenses	E	17,469,800	19,283,638	1,277,200	1,725,418	0	10,301,157	2,306,000	52,362,213

EXPENDITURE LIMITATION COMPARISON

	2016	2017
1. Budgeted expenditures/expenses	\$ 59,040,463	\$ 52,362,213
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	59,040,463	52,362,213
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 59,040,463	\$ 52,362,213
6. EEC or voter-approved alternative expenditure limitation		
	\$ 59,040,463	\$ 52,362,213

* 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.

**** 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).

CITY OF SHOW LOW
Tax Levy and Tax Rate Information
Fiscal Year 2017

	2016	2017
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	189,000	208,000
C. Total property tax levy amounts	\$ 189,000	\$ 208,000
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	\$ 189,000	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ 189,000	
C. Total property taxes collected	\$ 189,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	0.1401	0.1401
(3) Total city/town tax rate	0.1401	0.1401
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>one</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.

CITY OF SHOW LOW
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 10,219,059	\$ 8,138,975	\$ 9,750,000
Electric Franchise Tax	275,000	220,484	275,000
Gas Franchise Tax	90,000	79,017	90,000
TV Franchise Tax	60,000	43,302	60,000
Licenses and permits			
Business Licenses	15,000	13,600	15,000
Animal Licenses	2,500	1,324	2,500
Intergovernmental			
Urban Revenue Sharing	1,219,300	962,597	1,267,493
Auto in Lieu	566,500	472,795	600,466
State Sales Tax	967,500	747,371	975,157
Intergovernmental/Grants	358,103	341,906	375,576
Charges for services			
Other	587,903	63,933	707,582
Planning and Zoning Fees	159,500	152,906	159,300
Library Fees	23,500	18,259	23,500
Parks and Recreation Fees	114,356	122,506	122,175
Show Low TV Fees	11,310	9,715	29,800
Dispatching Fees	178,680	132,440	182,222
Engineering Fees	1,100	915	500
Police Fees	44,249	41,067	35,500
Fines and forfeits			
Fines and Forfeitures	111,000	106,010	107,100
Photo Enforcement Collections	12,600	13,655	
Interest on investments			
Interest earned on Investments	98,000	107,723	40,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous	5,300	5,430	2,500
Total General Fund	\$ 15,120,460	\$ 11,795,929	\$ 14,821,370

* 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.

CITY OF SHOW LOW
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
SPECIAL REVENUE FUNDS			
Highway User Revenue fund			
Highway User Tax	\$ 1,285,200	\$ 1,028,696	\$ 1,347,600
Grants			1,469,200
Other	1,365,623	28,195	892,988
	\$ 2,650,823	\$ 1,056,892	\$ 3,709,788
Local Transportation Assistance Fund			
LTAF Funding	\$	\$	\$
Interest on Investments			
	\$	\$	\$
Street Light Fund			
Other (Property Tax Assessment)	\$ 212,200	\$ 136,521	\$ 208,000
Interest on Investments	\$ 300	\$ 132	\$ 300
	\$ 212,500	\$ 136,653	\$ 208,300
Public Transportation Fund			
Grants	\$ 406,356	\$ 220,374	\$ 432,208
Contributions	206,019	93,463	224,493
Other	105,400	66,830	89,200
Interest on Investments			
	\$ 717,775	\$ 380,667	\$ 745,901
Cemetery Fund			
Cemetery Plot Sales	\$ 19,000	\$ 19,771	\$ 29,000
Cemetery Services	8,500	8,975	7,275
Interest on Investments	1,000	1,179	100
	\$ 28,500	\$ 29,925	\$ 36,375
White Mountain Partnership			
Grants	\$	\$	\$
Contributions	89,300	69,300	88,500
Interest on Investments	50	378	
	\$ 89,350	\$ 69,678	\$ 88,500
Geocaching			
Grants	\$	\$	\$
Contributions	54,000	54,000	
Interest on Investments			
	\$ 54,000	\$ 54,000	\$
Capital Projects/Grants Fund			
Unanticipated Revenue/Grants	\$ 2,583,452	\$	\$ 6,125,427
Grants	53,090	18,929	47,500
	\$ 2,636,542	\$ 18,929	\$ 6,172,927
Airport Fund			
User Fees/Leases	\$ 992,900	\$ 787,536	\$ 981,600
Other	119,680	9,632	198,375
Grants	205,424	205,324	520,120
Interest on Investments	950	934	
	\$ 1,318,954	\$ 1,003,426	\$ 1,700,095
Aquatic Center			
User Fees	\$ 100,190	\$ 95,362	\$ 94,800
Miscellaneous	398,700		319,610
	\$ 498,890	\$ 95,362	\$ 414,410

**CITY OF SHOW LOW
Revenues Other Than Property Taxes
Fiscal Year 2017**

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
Improvement District #5			
Other (Bonding/Property Tax)	\$ (8)	\$ (7)	
Penalties/Miscellaneous	1,452	1,852	
Interest on Investments	50	102	
	<u>\$ 1,494</u>	<u>\$ 1,946</u>	
Improvement District #6			
Other (Bonding/Property Tax)	\$ 481,300	\$ 318,807	\$ 481,300
Penalties/Miscellaneous	7,300	3,593	7,000
Interest on Investments	2,000	1,188	2,000
	<u>\$ 490,600</u>	<u>\$ 323,589</u>	<u>\$ 490,300</u>
Improvement District #7			
Other (Bonding/Property Tax)	\$ 79,300	\$ 51,386	\$ 79,300
Penalties/Miscellaneous	2,000	234	2,000
Interest on Investments	500	192	500
	<u>\$ 81,800</u>	<u>\$ 51,811</u>	<u>\$ 81,800</u>
Show Low Bluff CFD			
Assessments/Bonding	\$ 232,600	\$ 83,391	\$ 201,600
Penalties/Other	5,000	1,352	5,000
Interest on Investments	500	5,905	500
	<u>\$ 238,100</u>	<u>\$ 90,649</u>	<u>\$ 207,100</u>
Total Special Revenue Funds	<u>\$ 9,019,328</u>	<u>\$ 3,313,526</u>	<u>\$ 13,855,496</u>
DEBT SERVICE FUNDS			
Intergovernmental	\$ 1,091,810	\$ 11,254	\$ 1,273,703
Interest on Investments	3,000		3,000
	<u>\$ 1,094,810</u>	<u>\$ 11,254</u>	<u>\$ 1,276,703</u>
Total Debt Service Funds	<u>\$ 1,094,810</u>	<u>\$ 11,254</u>	<u>\$ 1,276,703</u>
CAPITAL PROJECTS FUNDS			
Parks Development Fees	\$	\$	\$
Library Development Fees	10,238	10,674	5,000
Open Space Development Fees			
Parks & Recreation Development Fees	500	802	
Transportation Development Fees	56,600	59,063	40,000
Water Capacity Fees	93,000	100,954	35,500
Wastewater Capacity Fees	798,926	184,716	150,500
Water Development Fees	900	1,082	
Wastewater Development Fees	12,000	12,959	
	<u>\$ 972,164</u>	<u>\$ 370,250</u>	<u>\$ 231,000</u>
Total Capital Projects Funds	<u>\$ 972,164</u>	<u>\$ 370,250</u>	<u>\$ 231,000</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.

CITY OF SHOW LOW
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
PERMANENT FUNDS			
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
Wastewater Fund			
User Fees	\$ 2,351,825	\$ 2,008,660	\$ 2,368,867
Other	648,886	476	2,600
Grants			
Interest on Investments	10,000	25,831	10,000
	\$ 3,010,711	\$ 2,034,968	\$ 2,381,467
Water Fund			
User Fees	\$ 3,676,800	\$ 2,777,141	\$ 3,782,668
Other	402,621	370,326	121,095
Grants			
Interest on Investments	25,437	36,123	12,500
	\$ 4,104,858	\$ 3,183,590	\$ 3,916,263
Refuse Fund			
User Fees	\$ 864,600	\$ 735,144	\$ 878,473
Other			
Interest on Investments	2,000	2,427	2,000
	\$ 866,600	\$ 737,571	\$ 880,473
Total Enterprise Funds	\$ 7,982,169	\$ 5,956,129	\$ 7,178,204
INTERNAL SERVICE FUNDS			
Medical Self-Insurance			
Premiums	\$ 2,518,400	\$ 1,420,981	\$ 2,593,967
Miscellaneous			
Interest on Investments	2,000	3,506	1,500
	\$ 2,520,400	\$ 1,424,488	\$ 2,595,467
Total Internal Service Funds	\$ 2,520,400	\$ 1,424,488	\$ 2,595,467
TOTAL ALL FUNDS	\$ 36,709,331	\$ 22,871,575	\$ 39,958,240

* 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.

CITY OF SHOW LOW
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2017

FUND	OTHER FINANCING 2017		INTERFUND TRANSFERS 2017	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Highway Users Revenue Fund (HURF)	\$	\$	\$	\$ 884,988
Public Transportation				84,887
White Mountain Partnership				20,000
Cemetery				10,000
Airport				185,575
Aquatic Center				319,610
Debt Service				1,250,403
Capital Projects/Grants Fund				1,225,427
Water Beautification Program				30,000
Parks & Recreation Development Impact Fees			1,282	
Improvement District #5				
Improvement District #6			15,000	
Improvement District #7			3,000	
Street Light Improvement District				
Community Facilities District			4,000	
Public Transportation			90,900	
Water			195,800	
Wastewater			268,900	
Refuse Fund			75,000	
Total General Fund	\$	\$	\$ 653,882	\$ 4,010,890
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund (HURF)	\$	\$	\$ 884,988	\$
Public Transportation			84,887	90,900
Cemetery			10,000	
White Mountain Partnership			20,000	
Street Light Improvement District				
Improvement District #5				
Improvement District #6				15,000
Improvement District #7				3,000
Community Facilities District				4,000
Capital Projects/Grants Fund	4,947,500	4,947,500	1,225,427	
Aquatic Center			319,610	
Airport			185,575	
Total Special Revenue Funds	\$ 4,947,500	\$ 4,947,500	\$ 2,730,487	\$ 112,900
DEBT SERVICE FUNDS				
Debt Service Fund	\$	\$	\$ 1,356,587	\$
Total Debt Service Funds	\$	\$	\$ 1,356,587	\$
CAPITAL PROJECTS FUNDS				
Transportation Development Impact Fee	\$	\$	\$	\$ 83,800
Library Development Impact Fee				14,184
Wastewater Capacity Fee				8,200
Total Capital Projects Funds	\$	\$	\$	\$ 106,184
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$	\$	\$ 30,000	\$ 195,800
Wastewater				268,900
Refuse				75,000
Total Enterprise Funds	\$	\$	\$ 30,000	\$ 539,700
INTERNAL SERVICE FUNDS				
Parks & Recreation Development Impact Fees	\$	\$	\$	\$ 1,282
Total Internal Service Funds	\$	\$	\$	\$ 1,282
TOTAL ALL FUNDS	\$ 4,947,500	\$ 4,947,500	\$ 4,770,956	\$ 4,770,956

CITY OF SHOW LOW
Expenditures/Expenses by Fund
Fiscal Year 2017

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
GENERAL FUND				
City Council	\$ 339,700	\$ 196,046	\$ 65,719	\$ 347,200
General Operations	5,349,605	5,235,973	688,901	5,028,500
Administrative Services	976,600	976,600	750,939	1,018,500
City Magistrate	195,500	195,500	158,520	202,000
City Attorney	257,600	257,600	200,807	261,200
City Manager	431,600	431,600	308,283	421,500
Planning and Zoning	477,700	477,700	349,547	459,800
Library	523,100	523,100	426,552	551,900
Information Systems	421,850	421,850	375,881	371,600
Parks & Facilities Maintenance	898,503	898,503	689,964	885,800
Engineering	652,650	652,650	497,462	666,900
Police	6,071,400	6,111,302	4,430,005	6,103,100
Recreation	386,300	386,300	275,835	402,900
City Clerk	272,900	272,900	203,547	311,500
Show Low TV	198,500	198,500	164,002	203,600
Community Services Admin	196,000	196,000	150,007	232,800
Total General Fund	\$ 17,649,508	\$ 17,432,124	\$ 9,735,972	\$ 17,468,800
SPECIAL REVENUE FUNDS				
Streets	\$ 5,040,981	\$ 5,327,688	\$ 2,485,995	\$ 5,014,862
LTAF				
Street Light District	206,100	206,100	176,179	204,900
Public Transit	814,630	814,630	482,174	781,400
Cemetery	103,175	103,175	6,558	15,000
White Mountain Partnership	97,900	97,900	57,509	88,500
Geocaching			21,775	29,000
Projects Fund	9,079,823	8,872,934	1,157,654	10,018,776
SID No. 5				
SID No. 6	503,500	503,500	451,135	490,400
SID No. 7	176,402	176,402	74,679	82,900
Airport	5,182,000	5,182,000	695,823	1,840,300
Aquatic Center	493,500	493,500	335,164	431,800
Show Low Bluff CFD	888,198	888,198	156,740	285,800
Total Special Revenue Funds	\$ 22,586,209	\$ 22,666,027	\$ 6,101,385	\$ 19,283,638
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 1,664,150	\$ 1,664,150	\$ 561,919	\$ 1,277,200
Total Debt Service Funds	\$ 1,664,150	\$ 1,664,150	\$ 561,919	\$ 1,277,200
CAPITAL PROJECTS FUNDS				
Parks Development Fees	\$	\$	\$	\$
Library Development Fees	9,100	9,100		14,184
Open Space Development Fees				
Parks & Recreation Development Fees	45,723	45,723		1,282
Transportation Development Fees	61,200	61,200		83,800
Water Development Fees	110,400	110,400	8,558	215,012
Wastewater Development Fees	2,320,260	2,320,260	1,244,772	1,156,140
Water Capacity Fees	120,400	120,400		255,000
Wastewater Capacity Fees	150,500	150,500		
Total Capital Projects Funds	\$ 2,817,583	\$ 2,817,583	\$ 1,253,330	\$ 1,725,418
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Wastewater	\$ 6,689,415	\$ 6,689,415	\$ 4,604,973	\$ 5,150,192
Water	4,596,664	4,596,664	2,951,297	4,262,465
Refuse	878,500	878,500	657,472	888,500
Total Enterprise Funds	\$ 12,164,579	\$ 12,164,579	\$ 8,213,742	\$ 10,301,157
INTERNAL SERVICE FUNDS				
Medical Insurance Fund	\$ 2,296,000	\$ 2,296,000	\$ 1,159,273	\$ 2,306,000
Total Internal Service Funds	\$ 2,296,000	\$ 2,296,000	\$ 1,159,273	\$ 2,306,000
TOTAL ALL FUNDS	\$ 59,178,029	\$ 59,040,463	\$ 27,025,621	\$ 52,362,213

* 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.

CITY OF SHOW LOW
Expenditures/Expenses by Department
Fiscal Year 2017

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2016	2016	2016	2017
City Council				
General Fund	\$ 339,700	\$ 196,046	\$ 65,719	\$ 347,200
Department Total	\$ 339,700	\$ 196,046	\$ 65,719	\$ 347,200
General Operations				
General Fund	\$ 5,349,605	\$ 5,235,973	\$ 688,901	\$ 5,028,500
Projects Fund	4,196,836	3,974,357	513,632	4,400,000
SID No. 5				
SID No. 6	503,500	503,500	451,135	490,400
SID No. 7	176,402	176,402	74,679	82,900
Show Low Bluff CFD	888,198	888,198	156,740	285,800
Debt Service	1,664,150	1,664,150	561,919	
Department Total	\$ 12,778,691	\$ 12,442,580	\$ 2,447,006	\$ 10,287,600
Administrative Services				
General Fund	\$ 976,600	\$ 976,600	\$ 750,939	\$ 1,018,500
Department Total	\$ 976,600	\$ 976,600	\$ 750,939	\$ 1,018,500
City Magistrate				
General Fund	\$ 195,500	\$ 195,500	\$ 158,520	\$ 202,000
Projects Fund	21,000	21,000	3,784	21,000
Department Total	\$ 216,500	\$ 216,500	\$ 162,305	\$ 223,000
City Attorney				
General Fund	\$ 257,600	\$ 257,600	\$ 200,807	\$ 261,200
Department Total	\$ 257,600	\$ 257,600	\$ 200,807	\$ 261,200
City Manager				
General Fund	\$ 431,600	\$ 431,600	\$ 308,283	\$ 421,500
Department Total	\$ 431,600	\$ 431,600	\$ 308,283	\$ 421,500
Planning & Zoning				
General Fund	\$ 477,700	\$ 477,700	\$ 349,547	\$ 459,800
Department Total	\$ 477,700	\$ 477,700	\$ 349,547	\$ 459,800
Library				
General Fund	\$ 523,100	\$ 523,100	\$ 426,552	\$ 551,900
Library DIF	9,100	9,100		14,184
Projects Fund				10,000
Department Total	\$ 532,200	\$ 532,200	\$ 426,552	\$ 576,084

* 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.

CITY OF SHOW LOW
Expenditures/Expenses by Department
Fiscal Year

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES (1)	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED (1)	ACTUAL EXPENDITURES/ EXPENSES* (1)	BUDGETED EXPENDITURES/ EXPENSES
Information Systems				
General Fund	\$ 421,850	\$ 421,850	\$ 375,881	\$ 371,600
Projects Fund	\$ 5,464	\$ 5,464	\$ 5,464	\$
Department Total	\$ 427,314	\$ 427,314	\$ 381,345	\$ 371,600
Parks & Facility Maintenance				
General Fund	\$ 898,503	\$ 898,503	\$ 689,964	\$ 885,800
Cemetery Fund	103,175	103,175	6,558	15,000
Parks & Recreation DIF	45,723	45,723		1,282
Open Space DIF				
Projects Fund	297,723	297,723	221,243	322,200
Department Total	\$ 1,345,124	\$ 1,345,124	\$ 917,765	\$ 1,224,282
PW - Engineering				
General Fund	\$ 652,650	\$ 652,650	\$ 497,462	\$ 666,900
Projects Fund	\$	\$	\$	\$
Department Total	\$ 652,650	\$ 652,650	\$ 497,462	\$ 666,900
Police				
General Fund	\$ 6,071,400	\$ 6,111,302	\$ 4,430,005	\$ 6,103,100
Projects Fund	\$ 4,232,000	\$ 4,232,000	\$ 256,530	\$ 5,065,676
Department Total	\$ 10,303,400	\$ 10,343,302	\$ 4,686,535	\$ 11,168,776
Recreation				
General Fund	\$ 386,300	\$ 386,300	\$ 275,835	\$ 402,900
Projects Fund	\$	\$	\$	\$
Aquatics Fund	\$ 493,500	\$ 493,500	\$ 335,164	\$ 431,800
Department Total	\$ 879,800	\$ 879,800	\$ 610,999	\$ 834,700
City Clerk				
General Fund	\$ 272,900	\$ 272,900	\$ 203,547	\$ 311,500
Department Total	\$ 272,900	\$ 272,900	\$ 203,547	\$ 311,500
Show Low TV				
General Fund	\$ 198,500	\$ 198,500	\$ 164,002	\$ 203,600
Projects Fund	\$	\$	\$	\$ 40,000
Department Total	\$ 198,500	\$ 198,500	\$ 164,002	\$ 243,600
Community Services Administration				
General Fund	\$ 196,000	\$ 196,000	\$ 150,007	\$ 232,800
Projects Fund	\$ 298,800	\$ 298,800	\$ 142,062	\$ 159,900
Department Total	\$ 494,800	\$ 494,800	\$ 292,069	\$ 392,700

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CITY OF SHOW LOW
Expenditures/Expenses by Department
Fiscal Year

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES (1)	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED (1)	ACTUAL EXPENDITURES/ EXPENSES* (1)	BUDGETED EXPENDITURES/ EXPENSES
PW - Streets				
HURF Fund	\$ 5,040,981	\$ 5,327,688	\$ 2,485,995	\$ 5,014,862
LTAF Fund				
SLID Fund	206,100	206,100	176,179	204,900
Transportation DIF	61,200	61,200		83,800
Department Total	\$ 5,308,281	\$ 5,594,988	\$ 2,662,174	\$ 5,303,562
Public Transit				
Public Transit Fund	\$ 814,630	\$ 814,630	\$ 482,174	\$ 781,400
Department Total	\$ 814,630	\$ 814,630	\$ 482,174	\$ 781,400
PW - Airport				
Airport Fund	\$ 5,182,000	\$ 5,182,000	\$ 695,823	\$ 1,840,300
Department Total	\$ 5,182,000	\$ 5,182,000	\$ 695,823	\$ 1,840,300
PW - Wastewater				
Wastewater Fund	\$ 6,689,415	\$ 6,689,415	\$ 4,604,973	\$ 5,150,192
Wastewater Capacity Fund	\$ 150,500	\$ 150,500		
Wastewater DIF Fund	\$ 2,320,260	\$ 2,320,260	\$ 1,244,772	\$ 1,156,140
Department Total	\$ 9,160,175	\$ 9,160,175	\$ 5,849,745	\$ 6,306,332
PW - Water				
Water Fund	\$ 4,596,664	\$ 4,596,664	\$ 2,951,297	\$ 4,262,465
Water Capacity Fund	\$ 120,400	\$ 120,400		\$ 255,000
Water DIF Fund	\$ 110,400	\$ 110,400	\$ 8,558	\$ 215,012
Department Total	\$ 4,827,464	\$ 4,827,464	\$ 2,959,855	\$ 4,732,477
Sanitation				
Refuse Fund	\$ 878,500	\$ 878,500	\$ 657,472	\$ 888,500
Department Total	\$ 878,500	\$ 878,500	\$ 657,472	\$ 888,500
Self-Insurance Fund				
Self-Insurance Fund	\$ 2,296,000	\$ 2,296,000	\$ 1,159,273	\$ 2,306,000
Department Total	\$ 2,296,000	\$ 2,296,000	\$ 1,159,273	\$ 2,306,000
White Mountain Partnership				
White Mountain Partnership	\$ 97,900	\$ 97,900	\$ 57,509	\$ 88,500
Department Total	\$ 97,900	\$ 97,900	\$ 57,509	\$ 88,500
Geocaching				
Geocaching	\$	\$	\$ 21,775	\$ 29,000
Department Total	\$	\$	\$ 21,775	\$ 29,000

* 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.

CITY OF SHOW LOW
Full-Time Employees and Personnel Compensation
Fiscal Year 2017

FUND	Full-Time Equivalent (FTE) 2017	Employee Salaries and Hourly Costs 2017	Retirement Costs 2017	Healthcare Costs 2017	Other Benefit Costs 2017	Total Estimated Personnel Compensation 2017
GENERAL FUND	105.6	\$ 6,265,900	\$ 1,122,300	\$ 1,749,600	\$ 727,400	\$ 9,865,200
SPECIAL REVENUE FUNDS						
Streets	10.3	\$ 372,700	\$ 42,800	\$ 184,600	\$ 74,600	\$ 674,700
Street Light District						
Public Transit						
Cemetery						
Projects Fund						
SID No. 5						
SID No. 6						
SID No. 7						
Airport	4.5	237,000	24,600	76,400	29,400	367,400
Aquatic Center	8.5	225,600	6,500	27,500	22,400	282,000
Show Low Bluff CFD						
Total Special Revenue Funds	23.3	\$ 835,300	\$ 73,900	\$ 288,500	\$ 126,400	\$ 1,324,100
DEBT SERVICE FUNDS						
Debt Service Funds		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
Library Development Fees		\$	\$	\$	\$	\$
Parks & Recreation Development Fees						
Transportation Development Fees						
Wastewater Development Fees						
Wastewater Capacity Fees						
Water Capacity Fees						
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Wastewater	12.7	\$ 561,100	\$ 66,600	\$ 264,200	\$ 78,600	\$ 970,500
Water	14.7	648,800	72,300	283,300	83,000	1,087,400
Refuse						
Total Enterprise Funds	27.3	\$ 1,209,900	\$ 138,900	\$ 547,500	\$ 161,600	\$ 2,057,900
INTERNAL SERVICE FUND						
Medical Insurance Fund		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	156.3	\$ 8,311,100	\$ 1,335,100	\$ 2,585,600	\$ 1,015,400	\$ 13,247,200