

OFFICIAL BUDGET FORMS

CITY OF SHOW LOW

Fiscal Year 2018

CITY OF SHOW LOW

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CITY OF SHOW LOW RESOLUTION NO. R2017-20

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA, ADOPTING THE FINAL BUDGET IN THE AMOUNT OF \$48,524,686 FOR THE FISCAL YEAR BEGINNING JULY 1, 2017, AND ENDING JUNE 30, 2018

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 20, 2017, 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 20, 2017, at the office of the City Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and,

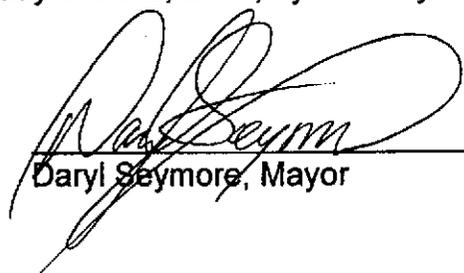
WHEREAS, in accordance with state law and following due public notice, the City Council met on June 20, 2017, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses of tax levies.

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, 2017, through June 30, 2018.

PASSED AND ADOPTED this 20th day of June, 2017, by the Mayor and Council of the City of Show Low, Arizona.



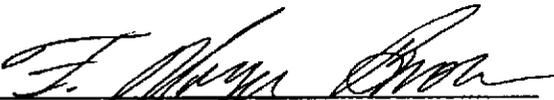
Daryl Seymore, Mayor

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 2018

Fiscal Year	Description	FUNDS										Total All Funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Internal Service Funds	Permanents Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	17,813,800	18,838,438	1,277,200	1,725,418	0	0	10,105,578	2,306,000	52,166,434		
2017	Actual Expenditures/Expenses**	9,813,438	8,052,587	265,331	261,422	0	0	5,456,915	1,017,549	24,867,242		
2018	Fund Balance/Net Position at July 1***	3,224,405	1,793,159	1,190,624	609,627	0	0	5,111,792	0	11,929,605		
2018	Primary Property Tax Levy	0	0	0	0	0	0	0	0	0		
2018	Secondary Property Tax Levy	0	218,000	0	0	0	0	0	0	218,000		
2018	Estimated Revenues Other than Property Taxes	15,281,927	12,205,426	1,023,067	226,000	0	0	7,742,833	2,095,467	38,574,720		
2018	Other Financing Sources	0	0	0	0	0	0	0	0	0		
2018	Other Financing (Uses)	0	0	0	0	0	0	0	0	0		
2018	Interfund Transfers In	1,061,005	1,710,691	988,981	0	0	0	314,402	0	4,085,079		
2018	Interfund Transfers (Out)	2,640,406	553,605	0	383,223	0	0	507,400	445	4,085,079		
2018	Reduction for Amounts Not Available:											
LESS:	Amounts for Future Debt Retirement:	0	0	0	0	0	0	0	0	0		
2018	Total Financial Resources Available	16,926,930	15,373,671	3,212,672	452,404	0	0	12,661,627	2,095,022	50,722,325		
2018	Budgeted Expenditures/Expenses	18,423,706	14,436,205	1,212,200	940,275	0	0	11,696,100	1,816,200	48,524,686		

	2017	2018
Budgeted expenditures/expenses	\$ 52,166,434	\$ 48,524,686
Adjusted net reconciling items		
Budgeted expenditures/expenses adjusted for reconciling items	52,166,434	48,524,686
Less: estimated exclusions		
Amount subject to the expenditure limitation	52,166,434	48,524,686
EEC or voter-approved alternative expenditure limitation	52,166,434	48,524,686

EXPENDITURE LIMITATION COMPARISON

- Budgeted expenditures/expenses
- Add/subtract: estimated net reconciling items
- Budgeted expenditures/expenses adjusted for reconciling items
- Less: estimated exclusions
- Amount subject to the expenditure limitation
- EEC or voter-approved alternative expenditure limitation

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 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	208,000	218,000
C. Total property tax levy amounts	\$ 208,000	\$ 218,000
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	\$ 208,000	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ 208,000	
C. Total property taxes collected	\$ 208,000	
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 one 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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 10,341,700	\$ 8,969,301	\$ 9,750,000
Electric Franchise Tax	276,362	154,976	275,000
Gas Franchise Tax	77,867	29,431	90,000
TV Franchise Tax	55,089	14,027	60,000
Licenses and permits			
Business Licenses	14,190	14,315	15,000
Animal Licenses	1,439	1,504	2,500
Intergovernmental			
Urban Revenue Sharing	1,240,000	996,411	1,288,904
Auto in Lieu	579,759	598,353	653,263
State Sales Tax	956,501	634,128	980,616
Intergovernmental/Grants	366,169	261,939	292,197
Charges for services			
Other	744,824	72,195	1,116,350
Planning and Zoning Fees	202,743	198,732	184,000
Library Fees	19,525	16,427	23,500
Parks and Recreation Fees	95,936	138,626	134,575
Show Low TV Fees	11,164	8,215	10,000
Dispatching Fees	145,000	149,681	222,222
Engineering Fees	2,218	1,648	500
Police Fees	111,248	104,179	33,700
Fines and forfeits			
Fines and Forfeitures	127,590	120,519	107,100
Photo Enforcement Collections	9,553	7,028	
Interest on investments			
Interest earned on Investments	40,000	27,045	40,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous	7,494	8,918	2,500
Total General Fund	\$ 15,426,373	\$ 12,527,599	\$ 15,281,927

* 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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
SPECIAL REVENUE FUNDS			
Highway User Revenue fund			
Highway User Tax	\$ 1,404,761	\$ 1,113,100	\$ 1,395,480
Grants			769,100
Other	890,059	7,504	1,440,930
	\$ 2,294,820	\$ 1,120,603	\$ 3,605,510
Local Transportation Assistance Fund			
LTAF Funding	\$	\$	\$
Interest on Investments			
	\$	\$	\$
Street Light Fund			
Other (Property Tax Assessment)	\$ 208,000	\$ 177,210	\$ 218,000
Interest on Investments	\$ 300	\$ 78	\$ 300
	\$ 208,300	\$ 177,288	\$ 218,300
Public Transportation Fund			
Grants	\$ 472,000	\$ 586,912	\$ 664,343
Contributions	224,593	53,302	273,916
Other	118,833	105,721	76,700
Interest on Investments			
	\$ 815,426	\$ 745,935	\$ 1,014,959
Cemetery Fund			
Cemetery Plot Sales	\$ 29,000	\$ 29,009	\$ 25,000
Cemetery Services	8,797	2,804	7,275
Interest on Investments	1,551	261	100
	\$ 39,348	\$ 32,074	\$ 32,375
White Mountain Partnership			
Grants	\$	\$	\$
Contributions	20,000		20,000
Interest on Investments		47	
	\$ 20,000	\$ 47	\$ 20,000
Geocaching			
Grants	\$	\$	\$
Contributions	1,440	1,440	14,800
Interest on Investments			
	\$ 1,440	\$ 1,440	\$ 14,800
Capital Projects/Grants Fund			
Unanticipated Revenue/Grants	\$ 2,125,427	\$ 918,862	\$ 4,007,000
Grants	34,637	16,771	66,250
	\$ 2,160,064	\$ 935,633	\$ 4,073,250
Airport Fund			
User Fees/Leases	\$ 982,469	\$ 872,136	\$ 956,400
Other	196,575	11,459	79,092
Grants	229,034	23,336	983,245
Interest on Investments	888	332	
	\$ 1,408,966	\$ 907,263	\$ 2,018,737
Aquatic Center			
User Fees	\$ 123,295	\$ 92,411	\$ 94,800
Miscellaneous	319,610		333,495
	\$ 442,905	\$ 92,411	\$ 428,295

CITY OF SHOW LOW
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
Improvement District #5			
Other (Bonding/Property Tax)	\$ 3	\$ 3	\$
Penalties/Miscellaneous	25	25	
Interest on Investments			
	\$ 28	\$ 28	\$
Improvement District #6			
Other (Bonding/Property Tax)	\$ 363,930	\$ 293,449	\$ 481,300
Penalties/Miscellaneous	3,500	3,548	7,000
Interest on Investments	1,674	(109)	2,000
	\$ 369,104	\$ 296,887	\$ 490,300
Improvement District #7			
Other (Bonding/Property Tax)	\$ 62,000	\$ 55,657	\$ 79,300
Penalties/Miscellaneous		22	2,000
Interest on Investments	261	(9)	500
	\$ 62,261	\$ 55,670	\$ 81,800
Show Low Bluff CFD			
Assessments/Bonding	\$ 201,600	\$ 161,387	\$ 201,600
Penalties/Other	54,041	51,920	5,000
Interest on Investments	8,087	2,097	500
	\$ 263,728	\$ 215,404	\$ 207,100
Total Special Revenue Funds	\$ 8,086,390	\$ 4,580,684	\$ 12,205,426
DEBT SERVICE FUNDS			
Intergovernmental	\$ 1,271,661	\$ 10,965	\$ 1,020,067
Interest on Investments	293		3,000
	\$ 1,271,954	\$ 10,965	\$ 1,023,067
Total Debt Service Funds	\$ 1,271,954	\$ 10,965	\$ 1,023,067
CAPITAL PROJECTS FUNDS			
Parks Development Fees	\$	\$	\$
Library Development Fees	10,704	11,996	
Open Space Development Fees			
Parks & Recreation Development Fees		4	
Transportation Development Fees	69,131	74,461	40,000
Water Capacity Fees	119,640	130,407	35,500
Wastewater Capacity Fees	179,680	204,017	150,500
Water Development Fees		364	
Wastewater Development Fees	3,000	1,473	
	\$ 382,155	\$ 422,722	\$ 226,000

* 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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
PERMANENT FUNDS			
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
Wastewater Fund			
User Fees	\$ 2,372,138	\$ 2,084,499	\$ 2,492,667
Other	3,505	965	284,402
Grants			
Interest on Investments	30,930	863	10,000
	\$ 2,406,573	\$ 2,086,328	\$ 2,787,069
Water Fund			
User Fees	\$ 3,809,731	\$ 2,931,716	\$ 3,914,680
Other	131,538	135,735	121,095
Grants			
Interest on Investments	48,285	15,031	12,500
	\$ 3,989,555	\$ 3,082,482	\$ 4,048,275
Refuse Fund			
User Fees	\$ 842,269	\$ 716,861	\$ 905,489
Other			
Interest on Investments	3,212	868	2,000
	\$ 845,481	\$ 717,729	\$ 907,489
Total Enterprise Funds	\$ 7,241,609	\$ 5,886,538	\$ 7,742,833
* 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.			
INTERNAL SERVICE FUNDS			
Medical Self-Insurance			
Premiums	\$ 1,499,470	\$ 1,216,982	\$ 2,093,967
Miscellaneous			
Interest on Investments	5,001	2,630	1,500
	\$ 1,504,471	\$ 1,219,612	\$ 2,095,467
Total Internal Service Funds	\$ 1,504,471	\$ 1,219,612	\$ 2,095,467
TOTAL ALL FUNDS	\$ 33,912,951	\$ 24,648,120	\$ 38,574,720

* 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 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Highway Users Revenue Fund (HURF)	\$	\$	\$	\$ 1,190,930
Public Transportation				91,174
White Mountain Partnership				20,000
Cemetery				
Airport				68,092
Aquatic Center				333,495
Debt Service				899,715
Capital Projects/Grants Fund			440,677	7,000
Water Beautification Program				30,000
Parks & Recreation Development Impact Fees				
Improvement District #5			28	
Improvement District #6			15,000	
Improvement District #7			3,000	
Street Light Improvement District				
Community Facilities District			4,000	
Public Transportation			90,900	
Water			216,200	
Wastewater			216,200	
Refuse Fund			75,000	
Total General Fund	\$	\$	\$ 1,061,005	\$ 2,640,406
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund (HURF)	\$	\$	\$ 1,190,930	\$
Public Transportation			91,174	90,900
Cemetery				
White Mountain Partnership			20,000	
Street Light Improvement District				
Improvement District #5				28
Improvement District #6				15,000
Improvement District #7				3,000
Community Facilities District				4,000
Capital Projects/Grants Fund			7,000	440,677
Aquatic Center			333,495	
Airport			68,092	
Total Special Revenue Funds	\$	\$	\$ 1,710,691	\$ 553,605
DEBT SERVICE FUNDS				
Debt Service Fund	\$	\$	\$ 998,981	\$
Total Debt Service Funds	\$	\$	\$ 998,981	\$
CAPITAL PROJECTS FUNDS				
Transportation Development Impact Fee	\$	\$	\$	\$ 67,800
Library Development Impact Fee				22,821
Wastewater Capacity Fee				292,602
Total Capital Projects Funds	\$	\$	\$	\$ 383,223
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$	\$	\$ 30,000	\$ 216,200
Wastewater			284,402	216,200
Refuse				75,000
Total Enterprise Funds	\$	\$	\$ 314,402	\$ 507,400
INTERNAL SERVICE FUNDS				
Parks & Recreation Development Impact Fees	\$	\$	\$	\$ 445
Total Internal Service Funds	\$	\$	\$	\$ 445
TOTAL ALL FUNDS	\$	\$	\$ 4,085,079	\$ 4,085,079

**CITY OF SHOW LOW
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				
City Council	\$ 347,200	\$ 347,200	\$ 91,167	\$ 346,100
General Operations	5,428,500	5,428,500	659,073	4,363,006
Administrative Services	1,018,500	1,018,500	845,247	1,006,800
City Magistrate	202,000	202,000	161,727	202,200
City Attorney	261,200	261,200	201,854	274,300
City Manager	456,500	456,500	351,337	452,300
Planning and Zoning	459,800	459,800	349,600	474,900
Library	551,900	561,900	412,979	543,300
Information Systems	371,600	371,600	262,504	363,100
Parks & Facilities Maintenance	885,800	885,800	656,666	1,522,500
Engineering	666,900	666,900	501,480	686,900
Police	6,103,100	6,103,100	4,528,372	7,002,600
Recreation	402,900	402,900	266,588	431,500
City Clerk	311,500	311,500	240,827	304,000
Show Low TV	203,600	203,600	157,718	205,700
Community Services Admin	232,800	232,800	126,303	244,500
Total General Fund	\$ 17,903,800	\$ 17,913,800	\$ 9,813,438	\$ 18,423,706
SPECIAL REVENUE FUNDS				
Streets	\$ 5,014,662	\$ 5,278,273	\$ 1,246,566	\$ 5,065,500
LTA				
Street Light District	204,900	204,900	167,940	221,300
Public Transit	781,400	781,400	535,596	911,000
Cemetery	15,000	15,000	34,930	15,000
White Mountain Partnership	88,500	88,500	18,305	34,600
Geocaching	29,000	29,000	25,624	14,800
Projects Fund	9,320,164	9,320,165	4,264,346	4,682,877
SID No. 5				28
SID No. 6	490,400	490,400	463,730	347,600
SID No. 7	82,900	82,900	74,969	83,000
Airport	1,840,300	1,840,300	771,542	2,300,400
Aquatic Center	421,800	421,800	296,536	479,800
Show Low Bluff CFD	285,800	285,800	152,503	280,300
Total Special Revenue Funds	\$ 18,574,826	\$ 18,838,438	\$ 8,052,587	\$ 14,436,205
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 1,277,200	\$ 1,277,200	\$ 265,331	\$ 1,212,200
Total Debt Service Funds	\$ 1,277,200	\$ 1,277,200	\$ 265,331	\$ 1,212,200
CAPITAL PROJECTS FUNDS				
Parks Development Fees	\$ 14,184	\$ 14,184	\$	\$
Library Development Fees				22,821
Open Space Development Fees				
Parks & Recreation Development Fees	1,282	1,282		445
Transportation Development Fees	83,800	83,800		67,800
Water Development Fees	215,012	215,012		221,607
Wastewater Development Fees	1,156,140	1,156,140	251,881	492,602
Water Capacity Fees	255,000	255,000	9,541	135,000
Wastewater Capacity Fees				
Total Capital Projects Funds	\$ 1,725,418	\$ 1,725,418	\$ 261,422	\$ 940,275
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Wastewater	\$ 5,150,192	\$ 5,150,192	\$ 2,110,333	\$ 5,919,100
Water	4,262,465	4,066,886	2,629,551	4,888,500
Refuse	888,500	888,500	717,030	888,500
Total Enterprise Funds	\$ 10,301,157	\$ 10,105,578	\$ 5,456,915	\$ 11,696,100
INTERNAL SERVICE FUNDS				
Medical Insurance Fund	\$ 2,306,000	\$ 2,306,000	\$ 1,017,549	\$ 1,816,200
Total Internal Service Funds	\$ 2,306,000	\$ 2,306,000	\$ 1,017,549	\$ 1,816,200
TOTAL ALL FUNDS	\$ 52,088,401	\$ 52,166,434	\$ 24,867,242	\$ 48,524,686

* 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 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
City Council				
General Fund	\$ 347,200	\$ 347,200	\$ 91,167	\$ 346,100
Department Total	\$ 347,200	\$ 347,200	\$ 91,167	\$ 346,100
General Operations				
General Fund	\$ 5,428,500	\$ 5,428,500	\$ 659,073	\$ 4,363,006
Projects Fund	3,699,706	3,697,707		4,440,677
SID No. 5				28
SID No. 6	490,400	490,400	463,730	347,600
SID No. 7	82,900	82,900	74,969	83,000
Show Low Bluff CFD	285,800	285,800	152,503	280,300
Debt Service	1,277,200	1,277,200	265,331	1,212,200
Department Total	\$ 11,264,506	\$ 11,262,507	\$ 1,615,605	\$ 10,726,811
Administrative Services				
General Fund	\$ 1,018,500	\$ 1,018,500	\$ 845,247	\$ 1,006,800
Department Total	\$ 1,018,500	\$ 1,018,500	\$ 845,247	\$ 1,006,800
City Magistrate				
General Fund	\$ 202,000	\$ 202,000	\$ 161,727	\$ 202,200
Projects Fund	21,000	21,000	3,059	30,000
Department Total	\$ 223,000	\$ 223,000	\$ 164,786	\$ 232,200
City Attorney				
General Fund	\$ 261,200	\$ 261,200	\$ 201,854	\$ 274,300
Department Total	\$ 261,200	\$ 261,200	\$ 201,854	\$ 274,300
City Manager				
General Fund	\$ 456,500	\$ 456,500	\$ 351,337	\$ 452,300
Department Total	\$ 456,500	\$ 456,500	\$ 351,337	\$ 452,300
Planning & Zoning				
General Fund	\$ 459,800	\$ 459,800	\$ 349,600	\$ 474,900
Department Total	\$ 459,800	\$ 459,800	\$ 349,600	\$ 474,900
Library				
General Fund	\$ 551,900	\$ 561,900	\$ 412,979	\$ 543,300
Library DIF				22,821
Projects Fund	11,682	13,682	12,140	27,300
Department Total	\$ 563,582	\$ 575,582	\$ 425,119	\$ 593,421

* 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	\$ 371,600	\$ 371,600	\$ 262,504	\$ 363,100
Projects Fund	\$	\$	\$	\$
Department Total	\$ 371,600	\$ 371,600	\$ 262,504	\$ 363,100
Parks & Facility Maintenance				
General Fund	\$ 885,800	\$ 885,800	\$ 656,666	\$ 1,522,500
Cemetery Fund	15,000	15,000	34,930	15,000
Parks & Recreation DIF	1,282	1,282		445
Open Space DIF				
Projects Fund	322,200	322,200	54,754	
Department Total	\$ 1,224,282	\$ 1,224,282	\$ 746,350	\$ 1,537,945
PW - Engineering				
General Fund	\$ 666,900	\$ 666,900	\$ 501,480	\$ 686,900
Projects Fund	\$	\$	\$	\$
Department Total	\$ 666,900	\$ 666,900	\$ 501,480	\$ 686,900
Police				
General Fund	\$ 6,103,100	\$ 6,103,100	\$ 4,528,372	\$ 7,002,600
Projects Fund	\$ 5,065,676	\$ 5,065,676	\$ 4,136,392	\$
Department Total	\$ 11,168,776	\$ 11,168,776	\$ 8,664,763	\$ 7,002,600
Recreation				
General Fund	\$ 402,900	\$ 402,900	\$ 266,588	\$ 431,500
Projects Fund	\$	\$	\$	\$
Aquatics Fund	\$ 421,800	\$ 421,800	\$ 296,536	\$ 479,800
Department Total	\$ 824,700	\$ 824,700	\$ 563,124	\$ 911,300
City Clerk				
General Fund	\$ 311,500	\$ 311,500	\$ 240,827	\$ 304,000
Department Total	\$ 311,500	\$ 311,500	\$ 240,827	\$ 304,000
Show Low TV				
General Fund	\$ 203,600	\$ 203,600	\$ 157,718	\$ 205,700
Projects Fund	\$ 40,000	\$ 40,000	\$	\$
Department Total	\$ 243,600	\$ 243,600	\$ 157,718	\$ 205,700
Community Services Administration				
General Fund	\$ 232,800	\$ 232,800	\$ 126,303	\$ 244,500
Projects Fund	\$ 159,900	\$ 199,900	\$ 58,000	\$ 184,900
Department Total	\$ 392,700	\$ 432,700	\$ 184,303	\$ 429,400

* 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
PW - Streets				
HURF Fund	\$ 5,014,662	\$ 5,278,273	\$ 1,246,566	\$ 5,065,500
LTAF Fund				
SLID Fund	204,900	204,900	167,940	221,300
Transportation DIF	83,800	83,800		67,800
Department Total	\$ 5,303,362	\$ 5,566,973	\$ 1,414,506	\$ 5,354,600
Public Transit				
Public Transit Fund	\$ 781,400	\$ 781,400	\$ 535,596	\$ 911,000
Department Total	\$ 781,400	\$ 781,400	\$ 535,596	\$ 911,000
PW - Airport				
Airport Fund	\$ 1,840,300	\$ 1,840,300	\$ 771,542	\$ 2,300,400
Department Total	\$ 1,840,300	\$ 1,840,300	\$ 771,542	\$ 2,300,400
PW - Wastewater				
Wastewater Fund	\$ 5,150,192	\$ 5,150,192	\$ 2,110,333	\$ 5,919,100
Wastewater Capacity Fund				
Wastewater DIF Fund	\$ 1,156,140	\$ 1,156,140	\$ 251,881	\$ 492,602
Department Total	\$ 6,306,332	\$ 6,306,332	\$ 2,362,215	\$ 6,411,702
PW - Water				
Water Fund	\$ 4,262,465	\$ 4,066,886	\$ 2,629,551	\$ 4,888,500
Water Capacity Fund	\$ 255,000	\$ 255,000	\$ 9,541	\$ 135,000
Water DIF Fund	\$ 215,012	\$ 215,012		\$ 221,607
Department Total	\$ 4,732,477	\$ 4,536,898	\$ 2,639,092	\$ 5,245,107
Sanitation				
Refuse Fund	\$ 888,500	\$ 888,500	\$ 717,030	\$ 888,500
Department Total	\$ 888,500	\$ 888,500	\$ 717,030	\$ 888,500
Self-Insurance Fund				
Self-Insurance Fund	\$ 2,306,000	\$ 2,306,000	\$ 1,017,549	\$ 1,816,200
Department Total	\$ 2,306,000	\$ 2,306,000	\$ 1,017,549	\$ 1,816,200
White Mountain Partnership				
White Mountain Partnership	\$ 88,500	\$ 88,500	\$ 18,305	\$ 34,600
Department Total	\$ 88,500	\$ 88,500	\$ 18,305	\$ 34,600
Geocaching				
Geocaching	\$ 29,000	\$ 29,000	\$ 25,624	\$ 14,800
Department Total	\$ 29,000	\$ 29,000	\$ 25,624	\$ 14,800

* 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 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	107.1	\$ 6,451,600	\$ 1,600,200	\$ 1,800,400	\$ 733,000	\$ 10,585,200
SPECIAL REVENUE FUNDS						
Streets	10.3	\$ 388,600	\$ 44,700	\$ 189,500	\$ 72,100	\$ 694,900
Street Light District						
Public Transit						
Cemetery						
Projects Fund						
SID No. 5						
SID No. 6						
SID No. 7						
Airport	5.5	263,600	28,800	98,000	32,300	422,700
Aquatic Center	8.5	228,200	6,800	28,000	22,400	285,400
Show Low Bluff CFD						
Total Special Revenue Funds	24.3	\$ 880,400	\$ 80,300	\$ 315,500	\$ 126,800	\$ 1,403,000
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	\$ 557,300	\$ 66,300	\$ 271,100	\$ 77,200	\$ 971,900
Water	14.7	670,700	75,000	290,700	83,800	1,120,200
Refuse						
Total Enterprise Funds	27.3	\$ 1,228,000	\$ 141,300	\$ 561,800	\$ 161,000	\$ 2,092,100
INTERNAL SERVICE FUND						
Medical Insurance Fund						
Total Internal Service Fund						
TOTAL ALL FUNDS	158.8	\$ 8,560,000	\$ 1,821,800	\$ 2,677,700	\$ 1,020,800	\$ 14,080,300