

OFFICIAL BUDGET FORMS

City of Show Low

Fiscal Year 2021

City of Show Low
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Fiscal Year 2021

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City of Show Low
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2021

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	
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	22,914,914	11,373,152	1,413,038	68,375	0	10,684,672	2,046,000	48,500,151
2020	Actual Expenditures/Expenses**	E 2	14,649,914	3,462,987	1,412,292	3,613,827	0	7,494,686	1,088,703	31,722,409
2021	Fund Balance/Net Position at July 1***		12,751,842	1,910,360	80,936	3,067,295	0	9,315,393	1,924,374	29,050,200
2021	Primary Property Tax Levy	B 4	0	0	0	0	0	0	0	0
2021	Secondary Property Tax Levy	B 5	0	200,000	0	0	0	0	0	200,000
2021	Estimated Revenues Other than Property Taxes	C 6	18,289,903	9,619,311	18,000	262,734	0	9,298,232	2,001,500	39,489,680
2021	Other Financing Sources	D 7	0	0	0	0	0	0	0	0
2021	Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2021	Interfund Transfers In	D 9	544,732	2,399,542	1,246,954	25,071	0	852,800	0	5,069,099
2021	Interfund Transfers (Out)	D 10	3,527,796	69,000	0	988,371	0	483,916	16	5,069,099
2021	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability									0
										0
2021	Total Financial Resources Available		28,058,681	14,060,213	1,345,890	2,366,729	0	18,982,509	3,925,858	68,739,880
2021	Budgeted Expenditures/Expenses	E 13	25,304,416	14,079,746	1,345,891	0	0	12,387,033	2,106,000	55,223,086

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

	2020	2021
1	\$ 48,500,151	\$ 55,223,086
2		
3	48,500,151	55,223,086
4		
5	\$ 48,500,151	\$ 55,223,086
6	\$	\$

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 2021**

	2020	2021
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	233,000	200,000
C. Total property tax levy amounts	\$ 233,000	\$ 200,000
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	\$ 233,000	
(2) Prior years' levies	\$ _____	
(3) Total secondary property taxes	\$ 233,000	
C. Total property taxes collected	\$ 233,000	
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 _____ 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 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 11,488,418	\$ 10,958,510	\$ 10,500,000
Electric Franchise Tax	275,000	219,702	275,000
Gas Franchise Tax	75,000	67,462	60,000
TV Franchise Tax	59,154	59,154	35,000
Licenses and permits			
Business Licenses	16,000	16,455	15,000
Animal Licenses	2,200	2,246	2,000
Intergovernmental			
Urban Revenue Sharing	1,395,461	1,341,972	1,395,461
Auto in Lieu	757,113	667,550	757,113
State Sales Tax	1,107,953	1,036,347	1,107,653
Intergovernmental/Grants	2,287,924	591,078	1,360,991
Charges for services			
Other	797,477	802,756	53,900
Planning & Zoning	318,799	322,256	210,000
Library Fees	5,000	3,751	5,000
Parks and Recreation Fees	109,300	60,883	118,000
Show Low TV Fees	7,900	7,700	8,400
Dispatching Fees	450,000	375,294	807,485
Engineering Fees	2,400	2,473	1,500
Police Fees	90,860	46,134	88,500
Airport Fees	1,131,750	1,054,504	1,167,400
Aquatic Center	107,700	74,772	94,800
Cemetery	47,400	50,964	35,000
Fines and forfeits			
Fines and Forfeitures	203,405	195,455	149,100
Photo Enforcement Collections	850	866	
Interest on investments			
Interest earned on Investments	125,100	209,324	40,100
In-lieu property taxes			
Contributions			
Miscellaneous			
Miscellaneous	11,000	10,624	2,500
Total General Fund	\$ 20,873,164	\$ 18,178,233	\$ 18,289,903

* 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 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Tax	\$ 1,616,517	\$ 1,616,517	\$ 1,571,582
Grants			827,150
Other	147,246	147,297	500,000
Interest on Investments	10,000	12,549	5,000
	<u>\$ 1,773,763</u>	<u>\$ 1,776,362</u>	<u>\$ 2,903,732</u>
Street Light Fund			
Interest on Investments	\$ 360	\$ 649	\$ 300
	<u>\$ 360</u>	<u>\$ 649</u>	<u>\$ 300</u>
Public Transportation Fund			
Grants	\$ 634,038	\$ 289,104	\$ 445,285
Contributions	272,412	62,050	283,616
Other	70,239	57,414	77,100
Interest on Investments	100	53	200
	<u>\$ 976,789</u>	<u>\$ 408,621</u>	<u>\$ 806,201</u>
White Mountain Partnership			
Grants	\$	\$	\$
Contributions	58,500	58,500	63,500
Interest on Investments	550	1,171	
	<u>\$ 59,050</u>	<u>\$ 59,671</u>	<u>\$ 63,500</u>
Capital Projects/Grants Fund			
Unanticpatd Revenue/Grants	\$	\$	\$ 4,000,000
Grants	329,034	312,400	1,709,295
	<u>\$ 329,034</u>	<u>\$ 312,400</u>	<u>\$ 5,709,295</u>
Show Low Bluff CFD			
Assessments/Bonding	\$ 171,457	\$ 168,370	\$ 130,783
Penalties/Other	1,318	1,545	5,000
Interest on Investments	2,100	(5,156)	500
	<u>\$ 174,875</u>	<u>\$ 164,759</u>	<u>\$ 136,283</u>
Total Special Revenue Funds	<u>\$ 3,313,871</u>	<u>\$ 2,722,461</u>	<u>\$ 9,619,311</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 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
DEBT SERVICE FUNDS			
Intergovernmental	\$ 15,000	\$ 15,094	\$ 15,000
Interest on Investments	2,352		3,000
	\$ 17,352	\$ 15,094	\$ 18,000
Total Debt Service Funds	\$ 17,352	\$ 15,094	\$ 18,000
CAPITAL PROJECTS FUNDS			
Library Development Fees	\$	\$	\$
Transportation Development Fees	131,100	132,212	40,000
Water Capacity Fees	252,000	254,237	35,500
Wastewater Capacity Fees	464,997	439,321	150,500
Water Development Fees			36,734
Wastewater Development Fees			
	\$ 848,097	\$ 825,770	\$ 262,734
Total Capital Projects Funds	\$ 848,097	\$ 825,770	\$ 262,734

**City of Show Low
Revenues Other Than Property Taxes
Fiscal Year 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
PERMANENT FUNDS			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
Wastewater Fund			
User Fees	\$ 2,929,951	\$ 2,715,073	\$ 3,049,228
Other	4,766	4,766	68,700
Grants			
Interest on Investments	10,000	13,559	10,000
	\$ 2,944,717	\$ 2,733,399	\$ 3,127,928
Water Fund			
User Fees	\$ 4,140,550	\$ 3,956,961	\$ 4,551,804
Other	222,374	219,624	379,000
Grants			225,000
Interest on Investments	40,000	94,040	12,500
	\$ 4,402,924	\$ 4,270,625	\$ 5,168,304
Refuse Fund			
User Fees	\$ 950,000	\$ 898,428	\$ 1,000,000
Other			
Interest on Investments	2,000	2,370	2,000
	\$ 952,000	\$ 900,798	\$ 1,002,000
Total Enterprise Funds	\$ 8,299,641	\$ 7,904,821	\$ 9,298,232

**City of Show Low
Revenues Other Than Property Taxes
Fiscal Year 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
INTERNAL SERVICE FUNDS			
Medical Self-Insurance			
<u>Premiums</u>	\$ 1,655,104	\$ 1,656,749	\$ 2,000,000
<u>Miscellaneous</u>			
<u>Interest on Investments</u>	15,000	22,005	1,500
	<u>\$ 1,670,104</u>	<u>\$ 1,678,754</u>	<u>\$ 2,001,500</u>
Total Internal Service Funds	\$ 1,670,104	\$ 1,678,754	\$ 2,001,500
TOTAL ALL FUNDS	<u>\$ 35,022,229</u>	<u>\$ 31,325,133</u>	<u>\$ 39,489,680</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
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Highway Users Revenue Fund (HURF)	\$	\$	\$	\$ 1,540,811
Public Transportation			65,000	
White Mountain Partnership				
Cemetery				
Debt Service				1,103,183
Capital Projects/Grants Fund				843,731
Water Beautification Program				
Parks & Recreation Development Impact Fee			16	
Water Development Fee				25,071
Aquatic Center				
Street Light Improvement District				15,000
Water			239,965	
Wastewater			160,751	
Refuse Fund			75,000	
Show Low Bluff CFD			4,000	
Total General Fund	\$	\$	\$ 544,732	\$ 3,527,796
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund (HURF)	\$	\$	\$ 1,540,811	\$
Public Transportation				65,000
Cemetery				
White Mountain Partnership				
Street Light Improvement District			15,000	
Show Low Bluff CFD				4,000
Capital Projects/Grants Fund			843,731	
Aquatic Center				
Geocaching				
Total Special Revenue Funds	\$	\$	\$ 2,399,542	\$ 69,000
DEBT SERVICE FUNDS				
Debt Service	\$	\$	\$ 1,246,954	\$
Total Debt Service Funds	\$	\$	\$ 1,246,954	\$
CAPITAL PROJECTS FUNDS				
Transportation Development Impact Fee	\$	\$	\$	\$ 135,111
Library Development Impact Fee				460
Water Development Fee			25,071	
Water Capacity Fee				500,000
Wastewater Capacity Fee				352,800
Total Capital Projects Funds	\$	\$	\$ 25,071	\$ 988,371
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$	\$	\$ 500,000	\$ 239,965
Wastewater			352,800	168,951
Refuse				75,000
Total Enterprise Funds	\$	\$	\$ 852,800	\$ 483,916
INTERNAL SERVICE FUNDS				
Parks & Recreation Development Impact Fee	\$	\$	\$	\$ 16
Total Internal Service Funds	\$	\$	\$	\$ 16

City of Show Low
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
TOTAL ALL FUNDS	\$ _____	\$ _____	\$ 5,069,099	\$ 5,069,099

**City of Show Low
Expenditures/Expenses by Fund
Fiscal Year 2021**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
GENERAL FUND				
City Council	\$ 376,392	\$	\$ 85,267	\$ 407,093
General Operations	2,018,635	775,437	992,763	3,795,817
Administrative Services	1,103,018		944,869	1,124,019
City Magistrate	96,047		87,868	102,399
City Attorney	324,838		241,488	300,758
City Manager	462,635		360,884	522,972
Planning and Zoning	593,985		485,277	623,309
Library	879,440		509,466	572,887
Information Systems	379,437		276,971	420,789
Parks & Facilities Maintenance	1,598,823	(30,000)	1,120,025	2,380,876
Engineering	711,156		617,186	836,680
Police	9,694,033	(87,564)	6,453,961	9,336,269
Parks & Recreation	436,117		290,907	440,676
City Clerk	250,647		184,441	360,268
Show Low TV	214,631		188,504	224,927
Community Services Admin	288,135		210,701	259,947
Cemetery	85,000		8,090	105,000
Airport	2,138,240	(17,298)	1,185,499	2,801,596
Aquatic Center	623,130		405,749	688,134
Total General Fund	\$ 22,274,339	\$ 640,575	\$ 14,649,914	\$ 25,304,416
SPECIAL REVENUE FUNDS				
Streets	\$ 6,010,084	\$ (130,000)	\$ 2,509,772	\$ 5,717,128
Street Light District	235,000		161,502	210,000
Public Transportation	991,743		634,352	741,979
White Mountain Partnership	131,332		46,281	131,332
Capital Projects/Grants	4,485,748	(510,575)	74,186	7,113,827
Show Low Bluff CFD	159,820		36,895	165,480
Total Special Revenue Funds	\$ 12,013,727	\$ (640,575)	\$ 3,462,987	\$ 14,079,746
DEBT SERVICE FUNDS				
Debt Service	\$ 1,413,038	\$	\$ 1,412,292	\$ 1,345,891
Total Debt Service Funds	\$ 1,413,038	\$	\$ 1,412,292	\$ 1,345,891
CAPITAL PROJECTS FUNDS				
Water Development Fees	68,375		14,593	
Total Capital Projects Funds	\$ 68,375	\$	\$ 14,593	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Wastewater	\$ 3,561,978	\$	\$ 2,647,720	\$ 3,752,587
Water	6,079,499	81,195	4,030,563	7,672,446
Refuse	962,000		816,404	962,000
Total Enterprise Funds	\$ 10,603,477	\$ 81,195	\$ 7,494,686	\$ 12,387,033
INTERNAL SERVICE FUNDS				
Medical Insurance Fund	\$ 2,046,000	\$	\$ 1,088,703	\$ 2,106,000
Total Internal Service Funds	\$ 2,046,000	\$	\$ 1,088,703	\$ 2,106,000
TOTAL ALL FUNDS	\$ 48,418,956	\$ 81,195	\$ 28,123,175	\$ 55,223,086

* 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 2021**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2020	2020	2020	2021
City Council				
General Fund	\$ 376,392	\$	\$ 85,267	\$ 407,093
Department Total	\$ 376,392	\$	\$ 85,267	\$ 407,093
General Operations		\$	\$	\$
General Fund	2,018,635	775,437	992,763	3,795,817
Projects Fund	4,000,000	(911,180)		4,000,000
Show Low Bluff CFD	159,820		36,895	165,480
Debt Service	\$ 1,413,038	\$	\$ 1,412,292	\$ 1,345,891
Department Total	\$ 7,591,493	\$ (135,743)	\$ 2,441,950	\$ 9,307,188
Administrative Services				
General Fund	\$ 1,103,018	\$	\$ 944,869	\$ 1,124,019
Department Total	\$ 1,103,018	\$	\$ 944,869	\$ 1,124,019
City Magistrate				
General Fund	\$ 96,047	\$	\$ 87,868	\$ 102,399
Projects Fund	30,000		1,812	30,000
Department Total	\$ 126,047	\$	\$ 89,680	\$ 132,399
City Attorney				
General Fund	\$ 324,838	\$	\$ 241,488	\$ 300,758
Department Total	\$ 324,838	\$	\$ 241,488	\$ 300,758
City Manager				
General Fund	\$ 462,635	\$	\$ 360,884	\$ 522,972
Department Total	\$ 462,635	\$	\$ 360,884	\$ 522,972
Planning & Zoning				
General Fund	\$ 593,985	\$	\$ 485,277	\$ 623,309
Department Total	\$ 593,985	\$	\$ 485,277	\$ 623,309
Library				
General Fund	\$ 879,440	\$	\$ 509,466	\$ 572,887
Projects Fund	41,400	16,075	50,191	350,150
Department Total	\$ 920,840	\$ 16,075	\$ 559,657	\$ 923,037

* 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.

Information Services								
General Fund	\$	379,437	\$	276,971	\$	420,789		
Department Total	\$	379,437	\$	276,971	\$	420,789		
Parks & Facilities Maintenance								
General Fund	\$	1,598,823	\$	(30,000)	\$	1,120,025	\$	2,380,876
Projects Fund		39,000		108,030		13,839		1,650,000
Cemetery Fund		85,000				8,090		105,000
Department Total	\$	1,722,823	\$	78,030	\$	1,141,955	\$	4,135,876
Engineering								
General Fund	\$	711,156	\$		\$	617,186	\$	836,680
Department Total	\$	711,156	\$		\$	617,186	\$	836,680
Police								
General Fund	\$	9,694,033	\$	(87,564)	\$	6,453,961	\$	9,336,269
Projects Fund		68,903		4,500		6,638		367,066
Department Total	\$	9,762,936	\$	(83,064)	\$	6,460,599	\$	9,703,335
Parks & Recreation								
General Fund	\$	436,117	\$		\$	290,907	\$	440,676
Department Total	\$	436,117	\$		\$	290,907	\$	440,676
Aquatic Center								
General Fund	\$	623,130	\$		\$	405,749	\$	688,134
Department Total	\$	623,130	\$		\$	405,749	\$	688,134
City Clerk								
General Fund	\$	250,647	\$		\$	184,441	\$	360,268
Department Total	\$	250,647	\$		\$	184,441	\$	360,268
Show Low TV								
General Fund	\$	214,631	\$		\$	188,504	\$	224,927
Department Total	\$	214,631	\$		\$	188,504	\$	224,927
Community Services Administration								
General Fund	\$	288,135	\$		\$	210,701	\$	259,947
Projects Fund		306,445		272,000		1,704		716,611
Department Total	\$	594,580	\$	272,000	\$	212,405	\$	976,558

* 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.

Airport				
General Fund	\$ 2,138,240	\$ (17,298)	\$ 1,185,499	\$ 2,801,596
Department Total	\$ 2,138,240	\$ (17,298)	\$ 1,185,499	\$ 2,801,596
Streets				
HURF Fund	\$ 6,010,084	\$ (130,000)	\$ 2,509,772	\$ 5,717,128
SLID Fund	235,000		161,502	210,000
Department Total	\$ 6,245,084	\$ (130,000)	\$ 2,671,274	\$ 5,927,128
Public Transportation				
Public Transportation Fund	\$ 991,743		\$ 634,352	\$ 741,979
Department Total	\$ 991,743	\$	\$ 634,352	\$ 741,979
Wastewater				
Wastewater Fund	\$ 3,561,978		\$ 2,647,720	\$ 3,752,587
Wastewater Capacity Fund				
Department Total	\$ 3,561,978	\$	\$ 2,647,720	\$ 3,752,587
Water				
Water Fund	\$ 6,079,499	\$ 81,195	\$ 4,030,563	\$ 7,672,446
Water Capacity Fund				
Water DIF Fund	68,375		14,593	
Department Total	\$ 6,147,874	\$ 81,195	\$ 4,045,156	\$ 7,672,446
Sanitation				
Refuse Fund	\$ 962,000		\$ 816,404	\$ 962,000
Department Total	\$ 962,000	\$	\$ 816,404	\$ 962,000
Self Insurance Fund				
Self Insurance Fund	\$ 2,046,000		\$ 1,088,703	\$ 2,106,000
Department Total	\$ 2,046,000	\$	\$ 1,088,703	\$ 2,106,000
White Mountain Partnership				
White Mountain Partnership	\$ 131,332		\$ 46,281	\$ 131,332
Department Total	\$ 131,332	\$	\$ 46,281	\$ 131,332

* 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 2021**

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
GENERAL FUND	129.5	\$ 7,783,915	\$ 2,826,343	\$ 2,293,319	\$ 796,271	\$ 13,699,848
SPECIAL REVENUE FUNDS						
Streets	11	\$ 440,665	\$ 53,419	\$ 199,684	\$ 70,616	\$ 764,384
Total Special Revenue Funds	11	\$ 440,665	\$ 53,419	\$ 199,684	\$ 70,616	\$ 764,384
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Wastewater	12	\$ 499,115	\$ 60,321	\$ 240,570	\$ 60,712	\$ 860,718
Water	14	763,892	88,801	324,442	89,824	1,266,959
Total Enterprise Funds	26	\$ 1,263,007	\$ 149,122	\$ 565,012	\$ 150,536	\$ 2,127,677
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	166.5	\$ 9,487,586	\$ 3,028,885	\$ 3,058,016	\$ 1,017,422	\$ 16,591,909