OFFICIAL BUDGET FORMS

CITY OF SHOW LOW

Fiscal Year 2015

Exhibit A to Resolution R2014-21

CITY OF SHOW LOW

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CITY OF SHOW LOW
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2014	ACTUAL EXPENDITURES/ EXPENSES ** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/ EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	$ 16,638,800	$ 16,049,800	$ 5,493,700	Primary: $	$ 13,512,900	$	$	$ 475,452	$ 3,120,534	$ 19,482,052	$ 15,723,199
2. Special Revenue Funds	22,053,546	15,489,446	$ 3,593,000	Secondary: 171,000	17,437,492	4,000,000	4,000,000	2,037,034	117,252	23,238,526	22,956,311
3. Debt Service Funds Available	1,161,700	1,161,700	875,400		26,300			1,138,400		2,040,100	1,161,700
4. Less: Designation for Future Debt Retirement			0								
5. Total Debt Service Funds	1,161,700	1,161,700	875,400		26,300			1,138,400		2,040,100	1,161,700
6. Capital Projects Funds	4,915,400	1,299,000	4,785,200		237,100				446,200	5,022,300	4,014,100
7. Permanent Funds											
8. Enterprise Funds Available	14,367,700	7,366,900	4,711,100		9,735,100		189,500	399,500	366,400	14,845,700	13,537,900
9. Less: Designation for Future Debt Retirement			0								
10. Total Enterprise Funds	14,367,700	7,366,900	4,711,100		9,735,100		189,500	399,500	366,400	14,845,700	13,537,900
11. Internal Service Funds	2,902,900	2,648,000	444,200		2,519,900					2,964,100	2,696,000
12. TOTAL ALL FUNDS	$ 62,040,046	$ 44,014,846	$ 19,902,600	$ 171,000	$ 43,468,792	$ 4,000,000	$ 4,189,500	$ 4,050,386	$ 4,050,386	$ 67,592,778	$ 60,089,210

EXPENDITURE LIMITATION COMPARISON	2014	2015
1. Budgeted expenditures/expenses	$ 62,040,046	$ 60,089,210
2. Add/subtract: estimated net reconciling items	-	-
3. Budgeted expenditures/expenses adjusted for reconciling items	62,040,046	60,089,210
4. Less: estimated exclusions	-	-
5. Amount subject to the expenditure limitation	$ 62,040,046	$ 60,089,210
6. EEC or voter-approved alternative expenditure limitation	$ 62,040,046	$ 60,089,210

☐ 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 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 in this column 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 2015

	2014	2015
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	143,000	171,000
C. Total property tax levy amounts	$ 143,000	$ 171,000
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	$ 143,000	
(2) Prior years' levies		
(3) Total secondary property taxes	$ 143,000	
C. Total property taxes collected	$ 143,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate		
(2) Secondary property tax rate	0.0910	0.1291
(3) Total city/town tax rate	0.0910	0.1291

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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
City Sales Tax	$ 8,550,000	$ 9,670,000	$ 9,120,000
Electric Franchise Tax	260,000	260,000	260,000
Gas Franchise Tax	100,000	100,000	100,000
TV Franchise Tax	60,000	60,000	60,000
Licenses and permits			
Business Licenses	18,000	18,000	18,300
Animal Licenses	2,500	2,500	2,500
Intergovernmental			
Urban Revenue Sharing	1,129,800	1,182,000	1,225,900
Auto in Lieu	521,100	540,000	552,800
State Sales Tax	875,000	913,000	915,100
Intergovernmental/Grants	353,800	361,800	390,700
Charges for services			
Other	11,500	7,900	7,000
Planning and Zoning Fees	126,500	127,000	126,500
Library Fees	22,000	22,000	22,000
Parks and Recreation Fees	70,000	78,200	83,500
City TV 4 Fees	6,200	11,300	6,200
Dispatching Fees	201,000	201,000	201,000
Engineering Fees	500	500	500
Police Fees	38,500	54,600	33,500
Fines and forfeits			
Fines and Forfeitures	111,500	111,500	136,500
Photo Enforcement Collections	630,000	630,000	157,500
Interest on investments			
Interest earned on Investments	40,000	40,000	40,000
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous	53,700	53,200	53,400
Total General Fund	$ 13,181,600	$ 14,444,500	$ 13,512,900

* 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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Tax	$ 1,146,900	$ 1,146,900	$ 1,213,300
Grants	2,921,400		2,157,700
Other	76,200	25,959	76,200
Total Highway User Revenue Fund	$ 4,144,500	$ 1,172,859	$ 3,447,200
Local Transportation Assistance Fund			
LTAF Funding	$	$	$
Interest on Investments			
Total Local Transportation Assistance Fund	$	$	$
Street Light Fund			
Interest on Investments	$ 300	$ 300	$ 300
	$ 300	$ 300	$ 300
Public Transportation Fund			
Grants	$ 844,600	$ 844,600	$ 687,267
Contributions	109,700	109,735	109,700
Other	106,900	106,900	106,900
Interest on Investments			
Total Public Transportation Fund	$ 1,061,200	$ 1,061,235	$ 903,867
Cemetary Fund			
Cemetery Plot Sales	$ 19,000	$ 19,000	$ 19,000
Cemetery Services	6,000	7,275	7,275
Interest on Investments	100	100	100
Total Cemetary Fund	$ 25,100	$ 26,375	$ 26,375
White Mountain Partnership			
Grants	$	$	$
Contributions	70,146	70,146	63,500
Interest on Investments			
Total White Mountain Partnership Fund	$ 70,146	$ 70,146	$ 63,500
Capital Projects/Grants Fund			
Unanticipated Revenue/Grants	$	$	$ 4,000,000
Grants	295,600	65,600	3,207,500
Total Cemetary Fund	$ 295,600	$ 65,600	$ 7,207,500
Airport Fund			
User Fees/Leases	$ 1,161,000	$ 1,161,700	$ 1,158,100
Other	5,000	8,000	11,000
Grants	4,395,300	3,223,800	3,605,750
Interest on Investments			
	$ 5,561,300	$ 4,393,500	$ 4,774,850
Aquatic Center			
User Fees	$ 94,800	$ 95,000	$ 94,800
Miscellaneous			
	$ 94,800	$ 95,000	$ 94,800

* 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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
Improvement District #5			
Other (Bonding/Property Tax)	$ 520,000	$ 520,000	$ 108,025
Penalties/Miscellaneous	7,000	7,000	775
Interest on Investments	2,000	2,000	100
	$ 529,000	$ 529,000	$ 108,900
Improvement District #6			
Other (Bonding/Property Tax)	$ 481,300	$ 481,300	$ 481,300
Penalties	7,000	7,000	7,000
Interest on Investments	2,000	3,000	2,000
	$ 490,300	$ 491,300	$ 490,300
Improvement District #7			
Other (Bonding/Property Tax)	$ 79,300	$ 79,300	$ 79,300
Penalties	2,000	2,000	2,000
Interest on Investments	500	500	500
	$ 81,800	$ 81,800	$ 81,800
Show Low Bluff CFD			
Assesments/Bonding	$ 232,600	$ 250,600	$ 232,600
Penalties/Other	5,000	5,000	5,000
Interest on Investments	500	4,500	500
	$ 238,100	$ 260,100	$ 238,100
Total Special Revenue Funds	$ 12,592,146	$ 8,247,215	$ 17,437,492
DEBT SERVICE FUNDS			
Debt Service Fund			
Intergovernmental	$ 23,300	$ 23,300	$ 23,300
Interest on Investments		(848)	3,000
Total Debt Service Fund	$ 23,300	$ 22,452	$ 26,300
Total Debt Service Funds	$ 23,300	$ 22,452	$ 26,300
CAPITAL PROJECTS FUNDS			
Parks Development Fee	$	$	$
Library Development Fees	4,000	5,083	5,000
Open Space Development Fee			
Parks & Recreation Development Fees	7,900	15,709	1,300
Transportation Development Fees	20,000	29,716	29,800
Water Capacity Fees	35,500	75,500	35,500
Wastewater Capacity Fees	150,500	150,500	150,500
Water Development		1,000	
Wastewater Development	15,000	15,000	15,000
	$ 232,900	$ 292,508	$ 237,100
Total Capital Projects Funds	$ 232,900	$ 292,508	$ 237,100

* 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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
PERMANENT FUNDS			
	$	$	$
	$	$	$
Total Permanent Funds	$	$	$
ENTERPRISE FUNDS			
Sewer Fund			
User Fees	$ 2,181,700	$ 2,211,300	$ 2,218,000
Other	3,000,000	100	3,000,000
Grants			
Interest on Investments	10,000	6,000	10,000
	$ 5,191,700	$ 2,217,400	$ 5,228,000
Water Fund			
User Fees	$ 3,565,900	$ 3,560,200	$ 3,621,900
Other	1,000	26,100	1,000
Grants			
Interest on Investments	12,500	15,000	12,500
	$ 3,579,400	$ 3,601,300	$ 3,635,400
Refuse Fund			
User Fees	$ 1,043,000	$ 1,042,500	$ 868,100
Other		600	
Interest on Investments	2,000	1,000	3,600
	$ 1,045,000	$ 1,044,100	$ 871,700
Total Enterprise Funds	$ 9,816,100	$ 6,862,800	$ 9,735,100
INTERNAL SERVICE FUNDS			
Medical Self-Insurance			
Premiums	$ 2,508,500	$ 2,508,500	$ 2,518,400
Miscellaneous			
Interest on Investments	1,500	1,500	1,500
	$ 2,510,000	$ 2,510,000	$ 2,519,900
Employee Benefit			
	$	$	$
	$	$	$
Total Internal Service Funds	$ 2,510,000	$ 2,510,000	$ 2,519,900
TOTAL ALL FUNDS	$ 38,356,046	$ 32,379,475	$ 43,468,792

* 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 2015

FUND	OTHER FINANCING 2015 SOURCES	OTHER FINANCING 2015 <USES>	INTERFUND TRANSFERS 2015 IN	INTERFUND TRANSFERS 2015 <OUT>
GENERAL FUND				
Highway Users Revenue Fund (HURF)	$	$	$	$ 1,129,844
Public Transportation				89,200
White Mountain Partnership				20,000
Cemetery				
Airport				29,050
Aquatic Center				359,100
Debt Service				1,083,500
Capital Projects/Grants Fund				371,640
Improvement District #5			15,000	
Improvement District #6			15,000	
Improvement District #7			3,000	
Street Light Improvement District			1,200	38,200
Community Facilities District			7,000	
Public Transportation			76,052	
Water			181,800	
Wastewater			111,400	
Refuse Fund			65,000	
Total General Fund	$	$	$ 475,452	$ 3,120,534
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund (HURF)	$	$	$ 1,129,844	$
Public Transportation			89,200	76,052
Cemetery				
White Mountain Partnership			20,000	
Street Light Improvement District			38,200	1,200
Improvement District #5				15,000
Improvement District #6				15,000
Improvement District #7				3,000
Community Facilities District				7,000
Capital Projects/Grants Fund	4,000,000	4,000,000	371,640	
Aquatics			359,100	
Airport			29,050	
Total Special Revenue Funds	$ 4,000,000	$ 4,000,000	$ 2,037,034	$ 117,252
DEBT SERVICE FUNDS				
Debt Service Fund	$	$	$ 1,138,400	$
Total Debt Service Funds	$	$	$ 1,138,400	$
CAPITAL PROJECTS FUNDS				
Transportation Development Impact Fee	$	$	$	$ 39,500
Library Development Impact Fee				7,200
Wastewater Capacity Fee				399,500
Total Capital Projects Funds	$	$	$	$ 446,200
PERMANENT FUNDS				
	$	$	$	$
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
Water	$	$ 189,500	$	$ 181,800
Wastewater			399,500	119,600
Refuse				65,000
Total Enterprise Funds	$	$ 189,500	$ 399,500	$ 366,400
INTERNAL SERVICE FUNDS				
	$	$	$	$
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$ 4,000,000	$ 4,189,500	$ 4,050,386	$ 4,050,386

CITY OF SHOW LOW
Expenditures/Expenses by Fund
Fiscal Year 2015

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
City Council	$ 334,400	$ (8,800)	$ 137,600	$ 335,025
General Operations	5,072,400		5,030,400	4,122,134
Administrative Services	899,800		847,300	926,800
City Magistrate	202,200		184,600	195,000
City Attorney	240,500		225,500	247,100
City Manager	358,100		352,900	384,000
Planning and Zoning	414,600		397,900	429,500
Library	488,300		467,900	501,700
Information Systems	331,100		319,900	378,240
Parks & Facilities Maintenance	762,600	8,800	739,500	855,500
Engineering	603,500	1,500	573,700	625,890
Police	5,903,700	46,700	5,803,000	5,627,850
Recreation	341,400		331,600	377,200
City Clerk	229,300		229,300	270,400
Cable TV-4	168,900		168,900	187,460
Community Services Admin	239,800		239,800	259,400
Total General Fund	$ 16,590,600	$ 48,200	$ 16,049,800	$ 15,723,199
SPECIAL REVENUE FUNDS				
Streets	$ 6,243,600	$ 209,800	$ 2,768,000	$ 5,272,844
LTAF				
Street Light District	201,600		201,600	206,100
Public Transit	1,174,400		1,174,400	990,052
Cemetery	112,500	37,500	15,000	214,275
White Mountain Partnership		70,146	70,146	83,500
Projects Fund	5,798,900	(608,100)	4,981,800	8,344,840
SID No. 5	690,300		553,500	139,000
SID No. 6	999,900		489,500	975,600
SID No. 7	203,300		83,400	175,900
Airport	5,759,800	(274,200)	4,485,600	5,035,300
Aquatic Center	387,400		387,400	453,900
Show Low Bluff CFD	1,046,700		279,100	1,065,000
Total Special Revenue Funds	$ 22,618,400	$ (564,854)	$ 15,489,446	$ 22,956,311
DEBT SERVICE FUNDS				
Debt Service Fund	$ 1,161,700	$	$ 1,161,700	$ 1,161,700
Total Debt Service Funds	$ 1,161,700	$	$ 1,161,700	$ 1,161,700
CAPITAL PROJECTS FUNDS				
Parks Development Fee	$	$	$	$
Library Development Fee	4,000		4,000	7,200
Open Space Development Fee				
Parks & Recreation Development Fees	21,400		21,400	13,600
Transportation Development Fee	20,000		20,000	39,500
Water Development	39,400	(800)	38,600	142,200
Wastewater Development	4,469,100	(47,800)	1,215,000	3,249,500
Wastewater Capacity	316,900			414,500
Water Capacity	93,200			147,600
Total Capital Projects Funds	$ 4,964,000	$ (48,600)	$ 1,299,000	$ 4,014,100
ENTERPRISE FUNDS				
Wastewater	$ 8,407,300	$ (3,100)	$ 2,168,200	$ 8,353,200
Water	4,867,400	(114,500)	4,119,300	4,160,900
Refuse	1,210,600		1,079,400	1,023,800
Total Enterprise Funds	$ 14,485,300	$ (117,600)	$ 7,366,900	$ 13,537,900
INTERNAL SERVICE FUNDS				
Medical Insurance Fund	$ 2,902,900	$	$ 2,648,000	$ 2,696,000
Total Internal Service Funds	$ 2,902,900	$	$ 2,648,000	$ 2,696,000
TOTAL ALL FUNDS	$ 62,722,900	$ (682,854)	$ 44,014,846	$ 60,089,210

* 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 2015

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
City Council				
General Fund	$ 334,400	$ (8,800)	$ 137,600	$ 335,025
Department Total	$ 334,400	$ (8,800)	$ 137,600	$ 335,025
General Operations				
General Fund	$ 5,072,400	$	$ 5,030,400	$ 4,122,134
Projects Fund	4,433,000	(684,600)	3,748,200	4,410,000
SID No. 5	690,300		553,500	139,000
SID No. 6	999,900		489,500	975,600
SID No. 7	203,300		83,400	175,900
Show Low Bluff CFD	1,046,700		279,100	1,065,000
Debt Service	1,161,700		1,161,700	1,161,700
Department Total	$ 13,607,300	$ (684,600)	$ 11,345,800	$ 12,049,334
Administrative Services				
General Fund	$ 899,800	$	$ 847,300	$ 926,800
Department Total	$ 899,800	$	$ 847,300	$ 926,800
City Magistrate				
General Fund	$ 202,200	$	$ 184,600	$ 195,000
Projects Fund	20,000	19,800	39,800	21,000
Department Total	$ 222,200	$ 19,800	$ 224,400	$ 216,000
City Attorney				
General Fund	$ 240,500	$	$ 225,500	$ 247,100
Department Total	$ 240,500	$	$ 225,500	$ 247,100
City Manager				
General Fund	$ 358,100	$	$ 352,900	$ 384,000
Department Total	$ 358,100	$	$ 352,900	$ 384,000
Planning & Zoning				
General Fund	$ 414,600	$	$ 397,900	$ 429,500
Department Total	$ 414,600	$	$ 397,900	$ 429,500
Library				
General Fund	$ 488,300	$	$ 467,900	$ 501,700
Library DIF	4,000		4,000	7,200
Projects Fund	2,200	1,300	3,500	10,000
Department Total	$ 494,500	$ 1,300	$ 475,400	$ 518,900

* 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 2015

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
Information Systems				
General Fund	$ 331,100	$	$ 319,900	$ 378,240
Projects Fund	$ 100,000	$	$ 100,000	$
Department Total	$ 431,100	$	$ 419,900	$ 378,240
Parks & Facilities Maintenance				
General Fund	$ 762,600	$ 8,800	$ 739,500	$ 855,500
Cemetery Fund	112,500	37,500	15,000	214,275
Parks & Recreation DIF	21,400		21,400	13,600
Open Space DIF				
Projects Fund	223,000	33,600	226,600	
Department Total	$ 1,119,500	$ 79,900	$ 1,002,500	$ 1,083,375
PW - Engineering				
General Fund	$ 603,500	$ 1,500	$ 573,700	$ 625,890
Projects Fund				17,000
Department Total	$ 603,500	$ 1,500	$ 573,700	$ 642,890
Police				
General Fund	$ 5,903,700	$ 46,700	$ 5,803,000	$ 5,627,850
Projects Fund	350,500	27,000	368,700	3,398,440
Department Total	$ 6,254,200	$ 73,700	$ 6,171,700	$ 9,026,290
Recreation				
General Fund	$ 341,400	$	$ 331,600	$ 377,200
Projects Fund	$ 150,000	$ (6,500)	$ 143,500	$
Aquatics Fund	387,400		387,400	453,900
Department Total	$ 878,800	$ (6,500)	$ 862,500	$ 831,100
City Clerk				
General Fund	$ 229,300	$	$ 229,300	$ 270,400
Department Total	$ 229,300	$	$ 229,300	$ 270,400
Cable TV-4				
General Fund	$ 168,900	$	$ 168,900	$ 187,460
Projects Fund	30,600		30,600	19,600
Department Total	$ 199,500	$	$ 199,500	$ 207,060
Community Services Administration				
General Fund	$ 239,800	$	$ 239,800	$ 259,400
Projects Fund	489,600	1,300	320,900	468,800
Department Total	$ 729,400	$ 1,300	$ 560,700	$ 728,200

* 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 2015

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
PW- Streets				
HURF Fund	$ 6,243,600	$ 209,800	$ 2,768,000	$ 5,272,844
LTAF Fund				
SLID Fund	201,600		201,600	206,100
Transportation	20,000		20,000	39,500
Department Total	$ 6,465,200	$ 209,800	$ 2,989,600	$ 5,518,444
Public Transit				
Public Transit Fund	$ 1,174,400	$	$ 1,174,400	$ 990,052
Department Total	$ 1,174,400	$	$ 1,174,400	$ 990,052
PW - Airport				
Airport Fund	$ 5,759,800	$ (274,200)	$ 4,485,600	$ 5,035,300
Department Total	$ 5,759,800	$ (274,200)	$ 4,485,600	$ 5,035,300
PW - Wastewater				
Wastewater Fund	$ 8,407,300	$ (3,100)	$ 2,168,200	$ 8,353,200
Wastewater Capacity Fund	316,900			414,500
Wastewater DIF	4,469,100	(47,800)	1,215,000	3,249,500
Department Total	$ 13,193,300	$ (50,900)	$ 3,383,200	$ 12,017,200
PW - Water				
Water Fund	$ 4,867,400	$ (114,500)	$ 4,119,300	$ 4,160,900
Water Capacity Fund	$ 93,200	$	$	$ 147,600
Water DIF Fund	$ 39,400	$ (800)	$ 38,600	$ 142,200
Department Total	$ 5,000,000	$ (115,300)	$ 4,157,900	$ 4,450,700
Sanitation				
Refuse Fund	$ 1,210,600	$	$ 1,079,400	$ 1,023,800
Department Total	$ 1,210,600	$	$ 1,079,400	$ 1,023,800
Self-Insurance				
Self-Insurance Fund	$ 2,902,900	$	$ 2,648,000	$ 2,696,000
Department Total	$ 2,902,900	$	$ 2,648,000	$ 2,696,000
White Mountain Partnership				
White Mountain Partnership	$	$ 70,146	$ 70,146	$ 83,500
Department Total	$	$ 70,146	$ 70,146	$ 83,500

* 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 2015

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	102.6	$ 5,910,500	$ 1,387,400	$ 1,528,100	$ 266,900	= $ 9,092,900
SPECIAL REVENUE FUNDS						
Streets	10.3	$ 420,000	$ 78,100	$ 177,400	$ 48,200	= $ 723,700
Street Light District	0.0	0	0	0	0	0
Public Transit	0.0	0	0	0	0	0
Cemetery	0.0	0	0	0	0	0
Projects Fund	0.0	0	0	0	0	0
SID No. 5	0.0	0	0	0	0	0
SID No. 6	0.0	0	0	0	0	0
SID No. 7	0.0	0	0	0	0	0
Airport	4.1	195,600	37,200	67,200	10,800	310,800
Aquatic Center	9.0	202,700	21,200	25,200	12,000	261,100
Show Low Bluff CFD	0.0	0	0	0	0	0
						0
Total Special Revenue Funds	23.4	$ 818,300	$ 136,500	$ 269,800	$ 71,000	= $ 1,295,600
DEBT SERVICE FUNDS						
Debt Service Fund	0.0	$ 0	$ 0	$ 0	$ 0	= $ 0
						0
Total Debt Service Funds	0.0	$ 0	$ 0	$ 0	$ 0	= $ 0
CAPITAL PROJECTS FUNDS						
Library Development Fee	0.0	$ 0	$ 0	$ 0	$ 0	= $ 0
Parks & Recreation Development Fees	0.0	0	0	0	0	0
Transportation Development Fee	0.0	0	0	0	0	0
Wastewater Development	0.0	0	0	0	0	0
Wastewater Capacity	0.0	0	0	0	0	0
Water Capacity	0.0	0	0	0	0	0
						0
Total Capital Projects Funds	0.0	$ 0	$ 0	$ 0	$ 0	= $ 0
Internal Service Funds						
Medical Insurance Fund	0.0	$ 0	$ 0	$ 0	$ 0	= $ 0
						0
Total Internal Service Funds	0.0	$ 0	$ 0	$ 0	$ 0	= $ 0
ENTERPRISE FUNDS						
Wastewater	10.7	$ 444,300	$ 88,300	$ 171,700	$ 34,800	= $ 739,100
Water	15.7	609,400	120,100	255,700	38,000	1,023,200
Refuse	0.0	0	0	0	0	0
						0
Total Enterprise Funds	26.3	$ 1,053,700	$ 208,400	$ 427,400	$ 72,800	= $ 1,762,300
TOTAL ALL FUNDS	152.4	$ 7,782,500	$ 1,732,300	$ 2,225,300	$ 410,700	= $ 12,150,800