OFFICIAL BUDGET FORMS

CITY OF SHOW LOW

Fiscal Year 2016

Exhibit A To Resolution R-2015-16

CITY OF SHOW LOW

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CITY OF SHOW LOW RESOLUTION NO. R2015-16

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA, ADOPTING THE FINAL BUDGET IN THE AMOUNT OF $59,178,029 FOR THE FISCAL YEAR BEGINNING JULY 1, 2015, AND ENDING JUNE 30, 2016

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 16, 2015, 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 16, 2015, 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 16, 2015, 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, 2015, through June 30, 2016.

PASSED AND ADOPTED this 16th day of June, 2015, 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 2016

Fiscal Year		Sch	FUNDS							
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	15,626,069	23,003,298	1,161,700	4,014,100	0	13,556,140	2,696,000	60,057,307
2015	Actual Expenditures/Expenses**	E	10,300,563	3,867,371	274,066	352,182	0	5,486,641	897,059	21,177,882
2016	Fund Balance/Net Position at July 1***		6,078,400	6,405,504	883,600	2,596,823	0	6,684,415	335,500	22,984,242
2016	Primary Property Tax Levy	B	0	0	0	0		0	0	0
2016	Secondary Property Tax Levy	B	0	189,000	0	0		0	0	189,000
2016	Estimated Revenues Other than Property Taxes	C	13,953,955	13,580,290	26,300	220,800	0	7,038,500	2,519,900	37,339,745
2016	Other Financing Sources	D	0	4,037,500	0	0	0	0	0	4,037,500
2016	Other Financing (Uses)	D	0	4,037,500	0	0	0	0	0	4,037,500
2016	Interfund Transfers In	D	517,153	2,704,955	1,640,850	0	0	135,500	0	4,998,458
2016	Interfund Transfers (Out)	D	4,267,305	97,830	0	214,000	0	373,600	45,723	4,998,458
2016	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:		0	0	0	0	0	0	0	0
										0
										0
										0
2016	Total Financial Resources Available		16,282,203	22,781,919	2,550,750	2,603,623	0	13,484,815	2,809,677	60,512,987
2016	Budgeted Expenditures/Expenses	E	17,649,508	22,783,909	1,664,150	2,817,583	0	11,966,879	2,296,000	59,178,029

EXPENDITURE LIMITATION COMPARISON	2015	2016
1. Budgeted expenditures/expenses	$ 60,057,307	$ 59,178,029
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	60,057,307	59,178,029
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	$ 60,057,307	$ 59,178,029
6. EEC or voter-approved alternative expenditure limitation	$ 60,057,307	$ 59,178,029

[ ] 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 2016

	2015	2016
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	190,000	189,000
C. Total property tax levy amounts	$ 190,000	$ 189,000
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	$ 190,000	
(2) Prior years' levies		
(3) Total secondary property taxes	$ 190,000	
C. Total property taxes collected	$ 190,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate		
(2) Secondary property tax rate	0.1291	0.1401
(3) Total city/town tax rate	0.1291	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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
City Sales Tax	$ 10,276,534	$ 9,496,387	$ 9,750,000
Electric Franchise Tax	260,000	188,037	275,000
Gas Franchise Tax	100,000	97,743	90,000
TV Franchise Tax	60,000	29,895	60,000
Licenses and permits			
Business Licenses	18,000	14,140	15,000
Animal Licenses	2,500	1,424	2,500
Intergovernmental			
Urban Revenue Sharing	1,270,000	860,306	1,219,300
Auto in Lieu	552,800	345,242	566,500
State Sales Tax	915,100	632,610	967,500
Intergovernmental/Grants	398,200	192,052	302,400
Charges for services			
Other	16,180	15,369	7,600
Planning and Zoning Fees	153,600	149,569	158,500
Library Fees	22,000	15,632	23,500
Parks and Recreation Fees	91,100	76,614	95,175
Show Low TV Fees	6,200	(1,451)	9,800
Dispatching Fees	201,000	128,586	178,680
Engineering Fees	500		500
Police Fees	34,300	40,780	33,500
Fines and forfeits			
Fines and Forfeitures	136,500	92,383	107,100
Photo Enforcement Collections	157,500	75,043	
Interest on investments			
Interest earned on Investments	47,000	46,487	40,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous	60,200	37,910	51,400
Total General Fund	$ 14,779,214	$ 12,534,758	$ 13,953,955

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
SPECIAL REVENUE FUNDS			
Highway User Revenue fund			
Highway User Tax	$ 2,919,192	$ 1,467,855	$ 3,796,477
Grants	756,700	36,248	1,469,200
Other	(1,697,892)	(601,170)	(2,503,277)
	$ 1,978,000	$ 902,933	$ 2,762,400
Local Transportation Assistance Fund			
LTAF Funding	$	$	$
Interest on Investments			
	$	$	$
Street Light Fund			
Other (Property Tax Assessment	$ 171,000	$ 121,473	$ 189,000
Interest on Investments	$ 300	$ 116	$ 300
	$ 171,300	$ 121,589	$ 189,300
Public Transporation Fund			
Grants	$ 687,267	$ 206,862	$ 406,356
Contributions	109,700	122,662	124,039
Other	106,900	58,529	102,000
Interest on Investments			
	$ 903,867	$ 388,052	$ 632,395
Cemetery Fund			
Cemetery Plot Sales	$ 19,000	$ 14,833	$ 19,000
Cemetery Services	8,800	11,500	7,275
Interest on Investments	100	2,193	100
	$ 27,900	$ 28,526	$ 26,375
White Mountain Partnership			
Grants	$	$	$
Contributions	48,500	68,500	68,500
Interest on Investments		408	
	$ 48,500	$ 68,908	$ 68,500
Capital Projects/Grants Fund			
Unanticipated Revenue/Grants	$ 3,000,000	$	$ 4,000,000
Grants	207,500	211,000	37,500
	$ 3,207,500	$ 211,000	$ 4,037,500
Airport Fund			
User Fees/Leases	$ 1,203,100	$ 796,296	$ 1,193,700
Other	18,000	18,776	11,000
Grants	829,000	37,958	3,754,120
Interest on Investmens		824	
	$ 2,050,100	$ 853,853	$ 4,958,820
Aquatic Center			
User Fees	$ 96,000	$ 81,619	$ 94,800
Miscellaneous			
	$ 96,000	$ 81,619	$ 94,800

CITY OF SHOW LOW
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
Improvement District #5			
Other (Bonding/Property Tax)	$ 281,810	$ 287,802	$
Penalties/Miscellaneous	775	2,435	
Interest on Investments	100	469	
	$ 282,685	$ 290,706	$
Improvement District #6			
Other (Bonding/Property Tax)	$ 481,300	$ 340,986	$ 481,300
Penalties/Miscellaneous	7,000	2,237	7,000
Interest on Investments	2,000	3,220	2,000
	$ 490,300	$ 346,442	$ 490,300
Improvement District #7			
Other (Bonding/Property Tax)	$ 79,300	$ 49,959	$ 79,300
Penalties/Miscellaneous	2,000		2,000
Interest on Investments	500	598	500
	$ 81,800	$ 50,557	$ 81,800
Show Low Bluff CFD			
Assessments/Bonding	$ 232,600	$ 93,106	$ 232,600
Penalties/Other	5,000	1,711	5,000
Interest on Investments	500	750	500
	$ 238,100	$ 95,568	$ 238,100
Total Special Revenue Funds	$ 9,576,052	$ 3,439,753	$ 13,580,290
DEBT SERVICE FUNDS			
Intergovernmental	$ 23,300	$ 11,372	$ 23,300
Interest on Investments	3,000	1,399	3,000
	$ 26,300	$ 12,771	$ 26,300
Total Debt Service Funds	$ 26,300	$ 12,771	$ 26,300
CAPITAL PROJECTS FUNDS			
Parks Development Fees	$	$	$
Library Development Fees	5,600	7,189	5,000
Open Space Development Fees			
Parks & Recreation Development Fees	723	976	
Transportation Development Fees	36,000	45,552	29,800
Water Capacity Fees	45,500	69,339	35,500
Wastewater Capacity Fees	150,500	142,543	150,500
Water Development Feess	902	1,305	
Wastewater Development Fees	15,000	37,451	
Total Capital Projects Funds	$ 254,225	$ 304,355	$ 220,800

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
PERMANENT FUNDS			
	$	$	$
Total Permanent Funds	$	$	$
ENTERPRISE FUNDS			
Wastewater Fund			
User Fees	$ 2,218,000	$ 1,746,597	$ 2,361,800
Other	3,000,000	3,000,000	19,300
Grants			
Interest on Investments	44,000	47,666	10,000
	$ 5,262,000	$ 4,794,263	$ 2,391,100
Water Fund			
User Fees	$ 3,646,900	$ 2,533,374	$ 3,723,300
Other	230,646	100,615	45,000
Grants			
Interest on Investments	30,000	32,120	12,500
	$ 3,907,546	$ 2,666,108	$ 3,780,800
Refuse Fund			
User Fees	$ 868,100	$ 645,912	$ 864,600
Other			
Interest on Investments	3,600	2,532	2,000
	$ 871,700	$ 648,444	$ 866,600
Total Enterprise Funds	$ 10,041,246	$ 8,108,815	$ 7,038,500

* 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	$ 1,900,000	$ 1,142,262	$ 2,518,400
Miscellaneous			
Interest on Investments	1,500	3,649	1,500
	$ 1,901,500	$ 1,145,911	$ 2,519,900
Total Internal Service Funds	$ 1,901,500	$ 1,145,911	$ 2,519,900
TOTAL ALL FUNDS	$ 36,578,537	$ 25,546,363	$ 37,339,745

* 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 2016

FUND	OTHER FINANCING 2016 SOURCES	OTHER FINANCING 2016 <USES>	INTERFUND TRANSFERS 2016 IN	INTERFUND TRANSFERS 2016 <OUT>
GENERAL FUND				
Highway Users Revenue Fund (HURF)	$	$	$	$ 1,034,077
Public Transportation				81,875
White Mountain Partnership				20,000
Cemetery				
Airport				106,880
Aquatic Center				398,700
Debt Service				1,562,350
Capital Projects/Grants Fund				1,040,223
Parks & Recreation Development Impact Fees			45,723	
Improvement District #5				
Improvement District #6			15,000	
Improvement District #7			3,000	
Street Light Improvement District			1,200	23,200
Community Facilities District			4,000	
Public Transportation			74,630	
Water			189,000	
Wastewater			119,600	
Refuse Fund			65,000	
Total General Fund	$	$	$ 517,153	$ 4,267,305
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund (HURF)	$	$	$ 1,034,077	$
Public Transportation			81,875	74,630
Cemetery				
White Mountain Partnership			20,000	
Street Light Improvement District			23,200	1,200
Improvement District #5				
Improvement District #6				15,000
Improvement District #7				3,000
Community Facilities District				4,000
Capital Projects/Grants Fund	4,037,500	4,037,500	1,040,223	
Aquatic Center			398,700	
Airport			106,880	
Total Special Revenue Funds	$ 4,037,500	$ 4,037,500	$ 2,704,955	$ 97,830
DEBT SERVICE FUNDS				
Debt Service Fund	$	$	$ 1,640,850	$
Total Debt Service Funds	$	$	$ 1,640,850	$
CAPITAL PROJECTS FUNDS				
Transportation Development Impact Fee	$	$	$	$ 61,200
Library Development Impact Fee				9,100
Wastewater Capacity Fee				143,700
Total Capital Projects Funds	$	$	$	$ 214,000
PERMANENT FUNDS				
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
Water	$	$	$	$ 189,000
Wastewater			135,500	119,600
Refuse				65,000
Total Enterprise Funds	$	$	$ 135,500	$ 373,600
INTERNAL SERVICE FUNDS				
Parks & Recreation Development Impact Fees	$	$	$	$ 45,723
Total Internal Service Funds	$	$	$	$ 45,723
TOTAL ALL FUNDS	$ 4,037,500	$ 4,037,500	$ 4,998,458	$ 4,998,458

SCHEDULE D

CITY OF SHOW LOW
Expenditures/Expenses by Fund
Fiscal Year 2016

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
City Council	$ 335,025	$ 238,925	$ 64,715	$ 339,700
General Operations	4,112,134	4,112,134	2,231,765	5,349,605
Administrative Services	926,800	926,800	660,513	976,600
City Magistrate	195,000	195,000	147,447	195,500
City Attorney	247,100	247,100	181,838	257,600
City Manager	384,000	384,000	272,843	431,600
Planning and Zoning	429,500	429,500	305,297	477,700
Library	501,700	501,700	382,727	523,100
Information Systems	378,240	387,240	348,954	421,850
Parks & Facilities Maintenance	826,300	855,500	568,515	898,503
Engineering	625,860	625,860	425,748	652,650
Police	5,627,850	5,627,850	4,052,163	6,071,400
Recreation	377,200	377,200	190,005	386,300
City Clerk	270,400	270,400	181,106	272,900
Show Low TV	187,460	187,460	153,417	198,500
Community Services Admin	259,400	259,400	133,511	196,000
Total General Fund	$ 15,683,969	$ 15,626,069	$ 10,300,563	$ 17,649,508
SPECIAL REVENUE FUNDS				
Streets	$ 5,272,844	$ 5,321,643	$ 1,069,194	$ 5,040,981
LTAF				
Street Light District	206,100	206,100	148,426	206,100
Public Transit	990,052	991,374	548,264	814,630
Cemetery	214,275	214,275	7,532	103,175
White Mountain Partnership	68,500	66,000	40,101	97,900
Projects Fund	8,377,303	8,350,603	448,607	9,277,523
SID No. 5	139,000	139,000	132,503	
SID No. 6	975,600	975,600	445,935	503,500
SID No. 7	175,900	175,900	73,755	176,402
Airport	5,035,300	5,033,902	611,045	5,182,000
Aquatic Center	453,900	453,900	285,669	493,500
Show Low Bluff CFD	1,065,000	1,075,000	56,340	888,198
Total Special Revenue Funds	$ 22,973,774	$ 23,003,298	$ 3,867,371	$ 22,783,909
DEBT SERVICE FUNDS				
Debt Service Fund	$ 1,161,700	$ 1,161,700	$ 274,066	$ 1,664,150
Total Debt Service Funds	$ 1,161,700	$ 1,161,700	$ 274,066	$ 1,664,150
CAPITAL PROJECTS FUNDS				
Parks Development Fees	$	$	$	$
Library Development Fees	4,000	7,200		9,100
Open Space Development Fees				
Parks & Recreation Development Fees	13,600	13,600		45,723
Transportation Development Fees	39,500	39,500	19,750	61,200
Water Development Fees	142,200	142,200	19,550	110,400
Wastewater Development Fees	3,249,500	3,249,500	312,882	2,320,260
Water Capacity Fees	147,600	147,600		120,400
Wastewater Capacity Fees	414,500	414,500		150,500
Total Capital Projects Funds	$ 4,010,900	$ 4,014,100	$ 352,182	$ 2,817,583
PERMANENT FUNDS				
	$	$	$	$
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
Wastewater	$ 8,353,200	$ 8,371,440	$ 2,939,572	$ 6,689,415
Water	4,160,900	4,160,900	1,927,434	4,398,964
Refuse	1,023,800	1,023,800	619,635	878,500
Total Enterprise Funds	$ 13,537,900	$ 13,556,140	$ 5,486,641	$ 11,966,879
INTERNAL SERVICE FUNDS				
Medical Insurance Fund	$ 2,696,000	$ 2,696,000	$ 897,059	$ 2,296,000
Total Internal Service Funds	$ 2,696,000	$ 2,696,000	$ 897,059	$ 2,296,000
TOTAL ALL FUNDS	$ 60,064,243	$ 60,057,307	$ 21,177,882	$ 59,178,029

* 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 2016

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
City Council				
General Fund	$ 335,025	$ 238,925	$ 64,715	$ 339,700
Department Total	$ 335,025	$ 238,925	$ 64,715	$ 339,700
General Operations				
General Fund	$ 4,112,134	$ 4,112,134	$ 2,231,765	$ 5,349,605
Projects Fund	4,410,000	3,390,415	4,776	4,400,000
SID No. 5	139,000	139,000	132,503	
SID No. 6	975,600	975,600	445,935	503,500
SID No. 7	175,900	175,900	73,755	176,402
Show Low Bluff CFD	1,065,000	1,075,000	56,340	888,198
Debt Service	1,161,700	1,161,700	274,066	1,664,150
Department Total	$ 12,039,334	$ 11,029,749	$ 3,219,140	$ 12,981,855
Administrative Services				
General Fund	$ 926,800	$ 926,800	$ 660,513	$ 976,600
Department Total	$ 926,800	$ 926,800	$ 660,513	$ 976,600
City Magistrate				
General Fund	$ 195,000	$ 195,000	$ 147,447	$ 195,500
Projects Fund	$ 21,000	$ 21,000	$ 8,999	$ 21,000
Department Total	$ 216,000	$ 216,000	$ 156,446	$ 216,500
City Attorney				
General Fund	$ 247,100	$ 247,100	$ 181,838	$ 257,600
Department Total	$ 247,100	$ 247,100	$ 181,838	$ 257,600
City Manager				
General Fund	$ 384,000	$ 384,000	$ 272,843	$ 431,600
Department Total	$ 384,000	$ 384,000	$ 272,843	$ 431,600
Planning & Zoning				
General Fund	$ 429,500	$ 429,500	$ 305,297	$ 477,700
Department Total	$ 429,500	$ 429,500	$ 305,297	$ 477,700
Library				
General Fund	$ 501,700	$ 501,700	$ 382,727	$ 523,100
Library DIF	$ 4,000	$ 7,200	$	$ 9,100
Projects Fund	$ 10,000	$ 10,000	$	$ 28,000
Department Total	$ 515,700	$ 518,900	$ 382,727	$ 560,200

* 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

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES (1)	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED (1)	ACTUAL EXPENDITURES/ EXPENSES* (1)	BUDGETED EXPENDITURES/ EXPENSES
Information Systems				
General Fund	$ 378,240	$ 387,240	$ 348,954	$ 421,850
Projects Fund	$	$ 6,000	$ 536	$
Department Total	$ 378,240	$ 393,240	$ 349,490	$ 421,850
Parks & Facility Maintenance				
General Fund	$ 826,300	$ 855,500	$ 568,515	$ 898,503
Cemetery Fund	214,275	214,275	7,532	103,175
Parks & Recreation DIF	13,600	13,600		45,723
Open Space DIF				
Projects Fund	29,200			297,723
Department Total	$ 1,083,375	$ 1,083,375	$ 576,047	$ 1,345,124
PW - Engineering				
General Fund	$ 625,860	$ 625,860	$ 425,748	$ 652,650
Projects Fund	$ 17,000	$ 39,485	$ 34,232	$
Department Total	$ 642,860	$ 665,345	$ 459,980	$ 652,650
Police				
General Fund	$ 5,627,850	$ 5,627,850	$ 4,052,163	$ 6,071,400
Projects Fund	$ 3,398,440	$ 4,411,640	$ 228,781	$ 4,232,000
Department Total	$ 9,026,290	$ 10,039,490	$ 4,280,944	$ 10,303,400
Recreation				
General Fund	$ 377,200	$ 377,200	$ 190,005	$ 386,300
Projects Fund	$	$	$	$
Aquatics Fund	$ 453,900	$ 453,900	$ 285,669	$ 493,500
Department Total	$ 831,100	$ 831,100	$ 475,674	$ 879,800
City Clerk				
General Fund	$ 270,400	$ 270,400	$ 181,106	$ 272,900
Department Total	$ 270,400	$ 270,400	$ 181,106	$ 272,900
Show Low TV				
General Fund	$ 187,460	$ 187,460	$ 153,417	$ 198,500
Projects Fund	$ 19,600	$	$	$
Department Total	$ 207,060	$ 187,460	$ 153,417	$ 198,500
Community Services Administration				
General Fund	$ 259,400	$ 259,400	$ 133,511	$ 196,000
Projects Fund	$ 472,063	$ 472,063	$ 171,283	$ 298,800
Department Total	$ 731,463	$ 731,463	$ 304,794	$ 494,800

* 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
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	$ 5,272,844	$ 5,321,643	$ 1,069,194	$ 5,040,981
LTAF Fund				
SLID Fund	206,100	206,100	148,426	206,100
Transportation DIF	39,500	39,500	19,750	61,200
Department Total	$ 5,518,444	$ 5,567,243	$ 1,237,370	$ 5,308,281
Public Transit				
Public Transit Fund	$ 990,052	$ 991,374	$ 548,264	$ 814,630
Department Total	$ 990,052	$ 991,374	$ 548,264	$ 814,630
PW - Airport				
Airport Fund	$ 5,035,300	$ 5,033,902	$ 611,045	$ 5,182,000
Department Total	$ 5,035,300	$ 5,033,902	$ 611,045	$ 5,182,000
PW - Wastewater				
Wastewater Fund	$ 8,353,200	$ 8,371,440	$ 2,939,572	$ 6,689,415
Wastewater Capacity Fund	$ 414,500	$ 414,500	$	$ 150,500
Wastewater DIF Fund	$ 3,249,500	$ 3,249,500	$ 312,882	$ 2,320,260
Department Total	$ 12,017,200	$ 12,035,440	$ 3,252,455	$ 9,160,175
PW - Water				
Water Fund	$ 4,160,900	$ 4,160,900	$ 1,927,434	$ 4,398,964
Water Capacity Fund	$ 147,600	$ 147,600	$	$ 120,400
Water DIF Fund	$ 142,200	$ 142,200	$ 19,550	$ 110,400
Department Total	$ 4,450,700	$ 4,450,700	$ 1,946,984	$ 4,629,764
Sanitation				
Refuse Fund	$ 1,023,800	$ 1,023,800	$ 619,635	$ 878,500
Department Total	$ 1,023,800	$ 1,023,800	$ 619,635	$ 878,500
Self-Insurance Fund				
Self-Insurance Fund	$ 2,696,000	$ 2,696,000	$ 897,059	$ 2,296,000
Department Total	$ 2,696,000	$ 2,696,000	$ 897,059	$ 2,296,000
White Mountain Partnership				
White Mountain Partnership	$ 68,500	$ 66,000	$ 40,101	$ 97,900
Department Total	$ 68,500	$ 66,000	$ 40,101	$ 97,900

* 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
Full-Time Employees and Personnel Compensation
Fiscal Year 2016

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	103.6	$ 6,169,646	$ 1,125,000	$ 1,740,900	$ 757,957	$ 9,793,503
SPECIAL REVENUE FUNDS						
Streets	10.3	$ 391,600	$ 44,800	$ 199,700	$ 78,600	$ 714,700
Street Light District						
Public Transit						
Cemetery						
Projects Fund						
SID No. 5						
SID No. 6						
SID No. 7						
Airport	4.1	207,500	23,000	75,600	26,000	332,100
Aquatic Center	9.0	226,800	6,700	27,300	22,900	283,700
Show Low Bluff CFD						
Total Special Revenue Funds	23.4	$ 825,900	$ 74,500	$ 302,600	$ 127,500	$ 1,330,500
DEBT SERVICE FUNDS						
Debt Service Funds	0	$	$	$	$	$
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	11.7	$ 489,944	$ 54,768	$ 212,000	$ 67,194	$ 823,906
Water	14.7	602,156	67,632	268,700	82,576	1,021,064
Refuse						
Total Enterprise Funds	26.3	$ 1,092,100	$ 122,400	$ 480,700	$ 149,770	$ 1,844,970
INTERNAL SERVICE FUND						
Medical Insurance Fund		$	$	$	$	$
Total Internal Service Fund		$	$	$	$	$
TOTAL ALL FUNDS	153.4	$ 8,087,646	$ 1,321,900	$ 2,524,200	$ 1,035,227	$ 12,968,973