

**OFFICIAL BUDGET FORMS**

**City of Show Low**

**Fiscal Year 2023**

**City of Show Low**  
**TABLE OF CONTENTS**  
**Fiscal Year 2023**

Resolution for the Adoption of the Budget

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B—Tax Levy and Tax Rate Information

Schedule C—Revenues Other Than Property Taxes

Schedule D—Other Financing Sources/(Uses) and Interfund Transfers

Schedule E—Expenditures/Expenses by Fund

Schedule F—Expenditures/Expenses by Department (as applicable)

Schedule G—Full-Time Employees and Personnel Compensation

**City of Show Low**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2023**

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	
2022	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	31,678,032	15,025,748	1,272,622	0	0	17,915,249	2,106,000	67,997,651
2022	Actual Expenditures/Expenses**	E 2	17,651,464	4,434,703	1,281,814	4,989,725	0	6,393,374	2,003,882	36,754,962
2023	Fund Balance/Net Position at July 1***		21,350,533	2,160,927	756,704	5,107,876	0	13,402,917	2,347,906	45,126,863
2023	Primary Property Tax Levy	B 4	0	0	0	0	0	0	0	0
2023	Secondary Property Tax Levy	B 5	0	200,000	0	0	0	0	0	200,000
2023	Estimated Revenues Other than Property Taxes	C 6	29,206,484	18,923,034	15,000	226,000	0	14,305,158	2,001,500	64,677,176
2023	Other Financing Sources	D 7	0	0	0	0	0	0	0	0
2023	Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2023	Interfund Transfers In	D 9	591,096	4,734,596	1,397,395	0	0	1,610,550	0	8,333,637
2023	Interfund Transfers (Out)	D 10	6,123,791	96,460	0	1,610,550	0	502,836	0	8,333,637
2023	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability									0
										0
										0
2023	Total Financial Resources Available		45,024,321	25,922,098	2,169,099	3,723,326	0	28,815,789	4,349,406	110,004,039
2023	Budgeted Expenditures/Expenses	E 13	40,822,998	25,457,388	1,712,193	0	0	20,175,262	2,106,000	90,273,842

**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

	2022	2023
\$	67,997,651	90,273,842
	67,997,651	90,273,842
	18,746,301	32,335,828
\$	49,251,350	57,938,014
\$	58,907,704	61,809,049

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 2023**

	<b>2022</b>	<b>2023</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the <b>current year</b> 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	200,000	200,000
C. Total property tax levy amounts	\$ 200,000	\$ 200,000
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 200,000	
(2) Prior years' levies	\$ _____	
(3) Total secondary property taxes	\$ 200,000	
C. Total property taxes collected	\$ 200,000	
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 2023**

SOURCE OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 17,686,749	\$ 17,049,738	\$ 14,000,000
Electric Franchise Tax	275,000	319,839	275,000
Gas Franchise Tax	60,000	94,009	60,000
TV Franchise Tax	40,000	36,780	35,000
<b>Licenses and permits</b>			
Business Licenses	25,000	26,226	15,000
Animal Licenses	2,100	2,114	2,000
<b>Intergovernmental</b>			
Urban Revenue Sharing	1,435,381	1,409,260	2,151,159
Auto in Lieu	822,312	795,452	1,040,830
State Sales Tax	1,293,413	1,429,359	1,595,296
Intergovernmental/Grants	558,165	2,303,443	6,314,373
<b>Charges for services</b>			
Other	95,129	98,056	53,900
Planning & Zoning	615,600	634,152	320,400
Library Fees	5,900	6,266	5,000
Parks and Recreation Fees	133,682	141,057	143,000
Public Information	7,680	7,680	8,400
Dispatching Fees	730,000	576,461	847,025
Engineering Fees	2,300	4,700	1,500
Police Fees	68,188	69,031	261,700
Airport Fees	1,262,600	1,248,946	1,745,400
Aquatic Center	80,567	72,331	94,800
Cemetery	63,000	72,487	45,000
<b>Fines and forfeits</b>			
Fines and Forfeitures	242,460	255,277	149,100
Photo Enforcement Collections			
<b>Interest on investments</b>			
Interest earned on Investments	(62,909)	(77,673)	40,100
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
<b>Miscellaneous</b>			
Miscellaneous	8,700	9,535	2,500
<b>Total General Fund</b>	<b>\$ 25,451,017</b>	<b>\$ 26,584,524</b>	<b>\$ 29,206,484</b>

\* 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 2023**

SOURCE OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
<b>SPECIAL REVENUE FUNDS</b>			
Highway User Revenue Fund			
Highway User Tax	\$ 1,700,000	\$ 1,809,330	\$ 2,081,520
Grants			2,392,150
Other	63,100	63,088	2,136,000
Interest on Investments	500	1,122	5,000
	<u>\$ 1,763,600</u>	<u>\$ 1,873,540</u>	<u>\$ 6,614,670</u>
Street Light Fund			
Interest on Investments	\$ 50	\$ (718)	\$ 300
	<u>\$ 50</u>	<u>\$ (718)</u>	<u>\$ 300</u>
Public Transportation Fund			
Grants	\$ 706,118	\$ 593,471	\$ 558,182
Contributions	123,296	22,420	329,923
Other	45,150	42,659	45,300
Interest on Investments			
	<u>\$ 874,564</u>	<u>\$ 658,549</u>	<u>\$ 933,405</u>
White Mountain Partnership			
Grants	\$	\$	\$
Contributions			
Interest on Investments	(33)	(95)	
	<u>\$ (33)</u>	<u>\$ (95)</u>	<u>\$</u>
Capital Projects/Grants Fund			
Unanticpatd Revenue/Grants	\$ 508,965	\$	\$ 9,000,000
Grants	630,830	321,164	2,238,376
	<u>\$ 1,139,795</u>	<u>\$ 321,164</u>	<u>\$ 11,238,376</u>
Show Low Bluff CFD			
Assessments/Bonding	\$ 141,002	\$ 129,017	\$ 130,783
Penalties/Other	725	771	5,000
Interest on Investments	(8,832)	(9,121)	500
	<u>\$ 132,895</u>	<u>\$ 120,667</u>	<u>\$ 136,283</u>
<b>Total Special Revenue Funds</b>	<u>\$ 3,910,871</u>	<u>\$ 2,973,107</u>	<u>\$ 18,923,034</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 2023**

SOURCE OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
<b>DEBT SERVICE FUNDS</b>			
Intergovernmental	\$ 15,000	\$ 7,674	\$ 15,000
Interest on Investments			
	\$ 15,000	\$ 7,674	\$ 15,000
<b>Total Debt Service Funds</b>	<b>\$ 15,000</b>	<b>\$ 7,674</b>	<b>\$ 15,000</b>
<b>CAPITAL PROJECTS FUNDS</b>			
Transportation Development Fees	178,961	190,180	40,000
Water Capacity Fees	323,678	337,116	35,500
Wastewater Capacity Fees	633,052	666,994	150,500
	\$ 1,135,691	\$ 1,194,290	\$ 226,000
<b>Total Capital Projects Funds</b>	<b>\$ 1,135,691</b>	<b>\$ 1,194,290</b>	<b>\$ 226,000</b>

**City of Show Low  
Revenues Other Than Property Taxes  
Fiscal Year 2023**

SOURCE OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
<b>PERMANENT FUNDS</b>			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
<b>Total Permanent Funds</b>	\$ _____	\$ _____	\$ _____
<b>ENTERPRISE FUNDS</b>			
Wastewater Fund			
User Fees	\$ 3,334,295	\$ 2,586,107	\$ 3,191,478
Other	174,492	174,492	4,583,008
Grants			
Interest on Investments	(3,713)	(6,198)	10,000
	\$ 3,505,074	\$ 2,754,402	\$ 7,784,486
Water Fund			
User Fees	\$ 5,846,850	\$ 4,874,704	\$ 4,910,744
Other	44,900	45,924	43,000
Grants	6,562	6,562	327,900
Interest on Investments	(19,074)	(36,017)	12,500
	\$ 5,879,238	\$ 4,891,173	\$ 5,294,144
Refuse Fund			
User Fees	\$ 1,100,000	\$ 876,759	\$ 1,224,528
Other			
Interest on Investments	(325)	(90)	2,000
	\$ 1,099,675	\$ 876,669	\$ 1,226,528
<b>Total Enterprise Funds</b>	\$ 10,483,987	\$ 8,522,244	\$ 14,305,158



**City of Show Low  
Revenues Other Than Property Taxes  
Fiscal Year 2023**

SOURCE OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
<b>INTERNAL SERVICE FUNDS</b>			
Medical Self-Insurance			
<u>Premiums</u>	\$ 1,939,386	\$ 1,520,598	\$ 2,000,000
<u>Miscellaneous</u>			
<u>Interest on Investments</u>	(4,111)	(7,651)	1,500
	<u>\$ 1,935,275</u>	<u>\$ 1,512,947</u>	<u>\$ 2,001,500</u>
<b>Total Internal Service Funds</b>	<u>\$ 1,935,275</u>	<u>\$ 1,512,947</u>	<u>\$ 2,001,500</u>
<b>TOTAL ALL FUNDS</b>	<u>\$ 42,931,841</u>	<u>\$ 40,794,786</u>	<u>\$ 64,677,176</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 2023**

FUND	OTHER FINANCING 2023		INTERFUND TRANSFERS 2023	
	SOURCES	(USES)	IN	(OUT)
<b>GENERAL FUND</b>				
Highway Users Revenue Fund (HURF)	\$	\$	\$	\$ 2,956,726
Public Transportation			92,460	
White Mountain Partnership				
Cemetery				
Debt Service				1,389,195
Capital Projects/Grants Fund				1,762,870
Water Beautification Program				
Parks & Recreation Development Impact Fee				
Water Development Fee				
Aquatic Center				
Street Light Improvement District				15,000
Water			259,562	
Wastewater			160,074	
Refuse Fund			75,000	
Show Low Bluff CFD			4,000	
<b>Total General Fund</b>	\$	\$	\$ 591,096	\$ 6,123,791
<b>SPECIAL REVENUE FUNDS</b>				
Highway Users Revenue Fund (HURF)	\$	\$	\$ 2,956,726	\$
Public Transportation				92,460
Cemetery				
White Mountain Partnership				
Street Light Improvement District			15,000	
Show Low Bluff CFD				4,000
Capital Projects/Grants Fund			1,762,870	
Aquatic Center				
Geocaching				
<b>Total Special Revenue Funds</b>	\$	\$	\$ 4,734,596	\$ 96,460
<b>DEBT SERVICE FUNDS</b>				
Debt Service	\$	\$	\$ 1,397,395	\$
<b>Total Debt Service Funds</b>	\$	\$	\$ 1,397,395	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Transportation Development Impact Fee	\$	\$	\$	\$
Library Development Impact Fee				
Water Development Fee				
Water Capacity Fee				900,000
Wastewater Capacity Fee				710,550
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$ 1,610,550
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Water	\$	\$	\$ 900,000	\$ 259,562
Wastewater			710,550	168,274
Refuse				75,000
<b>Total Enterprise Funds</b>	\$	\$	\$ 1,610,550	\$ 502,836
<b>INTERNAL SERVICE FUNDS</b>				
Parks & Recreation Development Impact Fee	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$

**City of Show Low**  
**Other Financing Sources/(Uses) and Interfund Transfers**  
**Fiscal Year 2023**

FUND	OTHER FINANCING 2023		INTERFUND TRANSFERS 2023	
	SOURCES	(USES)	IN	(OUT)
TOTAL ALL FUNDS	\$ _____	\$ _____	\$ 8,333,637	\$ 8,333,637

**City of Show Low  
Expenditures/Expenses by Fund  
Fiscal Year 2023**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022	ACTUAL EXPENDITURES/ EXPENSES* 2022	BUDGETED EXPENDITURES/ EXPENSES 2023
<b>GENERAL FUND</b>				
City Council	\$ 409,092	\$ (117,375)	\$ 86,347	\$ 434,393
General Operations	4,636,478	1,058,002	1,466,724	12,592,050
Administrative Services	1,341,049	8,000	1,053,765	1,567,238
City Magistrate	110,899		92,015	108,880
City Attorney	298,893	(26,250)	209,156	412,787
City Manager	583,827		346,025	581,881
Planning and Zoning	816,737		574,286	839,421
Library	586,260		449,645	624,902
Information Systems	476,789		309,815	694,661
Parks & Facilities Maintenance	3,040,315	369,939	1,747,753	3,571,496
Engineering	839,667		622,307	1,011,468
Police	11,556,297		8,056,856	11,769,899
Parks & Recreation	451,326		331,833	500,823
City Clerk	363,638		250,605	278,341
Public Information	235,785	26,250	148,552	232,749
Community Services Admin	268,920		205,956	390,819
Cemetery	115,000		68,056	115,000
Airport	3,472,118	158,939	1,243,066	4,462,099
Aquatic Center	597,437		388,704	634,092
<b>Total General Fund</b>	<b>\$ 30,200,527</b>	<b>\$ 1,477,505</b>	<b>\$ 17,651,464</b>	<b>\$ 40,822,998</b>
<b>SPECIAL REVENUE FUNDS</b>				
Streets	\$ 7,657,080	\$ 2,136,000	\$ 2,643,062	\$ 11,041,045
Street Light District	210,000		148,969	210,000
Public Transportation	658,499	(30)	693,953	950,658
White Mountain Partnership	85,309		63,438	
Capital Projects/Grants	11,907,086	(7,794,056)	845,288	13,089,725
Show Low Bluff CFD	165,860		39,993	165,960
<b>Total Special Revenue Funds</b>	<b>\$ 20,683,834</b>	<b>\$ (5,658,086)</b>	<b>\$ 4,434,703</b>	<b>\$ 25,457,388</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service	\$ 1,272,622		\$ 1,281,814	\$ 1,712,193
<b>Total Debt Service Funds</b>	<b>\$ 1,272,622</b>		<b>\$ 1,281,814</b>	<b>\$ 1,712,193</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Water Development Fees				
<b>Total Capital Projects Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Wastewater	\$ 3,240,743	\$ 5,130,450	\$ 2,387,104	\$ 8,601,693
Water	7,905,180	601,876	3,204,990	10,340,152
Refuse	1,037,000		801,281	1,233,417
<b>Total Enterprise Funds</b>	<b>\$ 12,182,923</b>	<b>\$ 5,732,326</b>	<b>\$ 6,393,374</b>	<b>\$ 20,175,262</b>
<b>INTERNAL SERVICE FUNDS</b>				
Medical Insurance Fund	\$ 2,106,000		\$ 2,003,882	\$ 2,106,000
<b>Total Internal Service Funds</b>	<b>\$ 2,106,000</b>		<b>\$ 2,003,882</b>	<b>\$ 2,106,000</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 66,445,906</b>	<b>\$ 1,551,745</b>	<b>\$ 31,765,237</b>	<b>\$ 90,273,842</b>

\* 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 2023**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED</b>	<b>ACTUAL EXPENDITURES/ EXPENSES*</b>	<b>BUDGETED EXPENDITURES/ EXPENSES</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
City Council				
General Fund	\$ 409,092	\$ (117,375)	\$ 86,347	\$ 434,393
<b>Department Total</b>	<b>\$ 409,092</b>	<b>\$ (117,375)</b>	<b>\$ 86,347</b>	<b>\$ 434,393</b>
General Operations		\$	\$	\$
General Fund	4,636,478	1,058,002	1,466,724	12,592,050
Projects Fund	9,000,000	(7,891,035)	45,685	9,745,115
Show Low Bluff CFD	165,860		39,993	165,960
Debt Service	\$ 1,272,622	\$	\$ 1,281,814	\$ 1,712,193
<b>Department Total</b>	<b>\$ 15,074,960</b>	<b>\$ (6,833,033)</b>	<b>\$ 2,834,216</b>	<b>\$ 24,215,318</b>
Administrative Services				
General Fund	\$ 1,341,049	\$ 8,000	\$ 1,053,765	\$ 1,567,238
<b>Department Total</b>	<b>\$ 1,341,049</b>	<b>\$ 8,000</b>	<b>\$ 1,053,765</b>	<b>\$ 1,567,238</b>
City Magistrate				
General Fund	\$ 110,899	\$	\$ 92,015	\$ 108,880
Projects Fund	30,000		2,366	30,000
<b>Department Total</b>	<b>\$ 140,899</b>	<b>\$</b>	<b>\$ 94,381</b>	<b>\$ 138,880</b>
City Attorney				
General Fund	\$ 298,893	\$ (26,250)	\$ 209,156	\$ 412,787
<b>Department Total</b>	<b>\$ 298,893</b>	<b>\$ (26,250)</b>	<b>\$ 209,156</b>	<b>\$ 412,787</b>
City Manager				
General Fund	\$ 583,827	\$	\$ 346,025	\$ 581,881
<b>Department Total</b>	<b>\$ 583,827</b>	<b>\$</b>	<b>\$ 346,025</b>	<b>\$ 581,881</b>
Planning & Zoning				
General Fund	\$ 816,737	\$	\$ 574,286	\$ 839,421
<b>Department Total</b>	<b>\$ 816,737</b>	<b>\$</b>	<b>\$ 574,286</b>	<b>\$ 839,421</b>
Library				
General Fund	\$ 586,260	\$	\$ 449,645	\$ 624,902
Projects Fund	101,000	20,414	30,219	138,500
<b>Department Total</b>	<b>\$ 687,260</b>	<b>\$ 20,414</b>	<b>\$ 479,864</b>	<b>\$ 763,402</b>

\* 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	\$	476,789	\$	309,815	\$	694,661		
<b>Department Total</b>	\$	<b>476,789</b>	\$	<b>309,815</b>	\$	<b>694,661</b>		
Parks & Facilities Maintenance								
General Fund	\$	3,040,315	\$	369,939	\$	1,747,753	\$	3,571,496
Projects Fund		1,804,685		(99,966)		277,946		1,903,638
Cemetery Fund		115,000				68,056		115,000
<b>Department Total</b>	\$	<b>4,960,000</b>	\$	<b>269,973</b>	\$	<b>2,093,755</b>	\$	<b>5,590,134</b>
Engineering								
General Fund	\$	839,667	\$		\$	622,307	\$	1,011,468
<b>Department Total</b>	\$	<b>839,667</b>	\$		\$	<b>622,307</b>	\$	<b>1,011,468</b>
Police								
General Fund	\$	11,556,297	\$		\$	8,056,856	\$	11,769,899
Projects Fund		311,501		84,431		76,046		300,000
<b>Department Total</b>	\$	<b>11,867,798</b>	\$	<b>84,431</b>	\$	<b>8,132,902</b>	\$	<b>12,069,899</b>
Parks & Recreation								
General Fund	\$	451,326	\$		\$	331,833	\$	500,823
<b>Department Total</b>	\$	<b>451,326</b>	\$		\$	<b>331,833</b>	\$	<b>500,823</b>
Aquatic Center								
General Fund	\$	597,437	\$		\$	388,614	\$	634,092
<b>Department Total</b>	\$	<b>597,437</b>	\$		\$	<b>388,614</b>	\$	<b>634,092</b>
City Clerk								
General Fund	\$	363,638	\$		\$	250,605	\$	278,341
<b>Department Total</b>	\$	<b>363,638</b>	\$		\$	<b>250,605</b>	\$	<b>278,341</b>
Public Information								
General Fund	\$	235,785	\$	26,250	\$	148,552	\$	232,749
<b>Department Total</b>	\$	<b>235,785</b>	\$	<b>26,250</b>	\$	<b>148,552</b>	\$	<b>232,749</b>
Community Services Administration								
General Fund	\$	268,920	\$		\$	205,956	\$	390,819
Projects Fund		659,900		92,100		413,027		972,472
<b>Department Total</b>	\$	<b>928,820</b>	\$	<b>92,100</b>	\$	<b>618,983</b>	\$	<b>1,363,291</b>

\* 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	\$	3,472,118	\$	158,939	\$	1,242,890	\$	4,462,099
<b>Department Total</b>	\$	<b>3,472,118</b>	\$	<b>158,939</b>	\$	<b>1,242,890</b>	\$	<b>4,462,099</b>
Streets								
HURF Fund	\$	7,657,080	\$	2,136,000	\$	2,643,062	\$	11,041,045
SLID Fund		210,000				148,969		210,000
<b>Department Total</b>	\$	<b>7,867,080</b>	\$	<b>2,136,000</b>	\$	<b>2,792,031</b>	\$	<b>11,251,045</b>
Public Transportation								
Public Transportation Fund	\$	658,499	\$	(30)	\$	693,953	\$	950,658
<b>Department Total</b>	\$	<b>658,499</b>	\$	<b>(30)</b>	\$	<b>693,953</b>	\$	<b>950,658</b>
Wastewater								
Wastewater Fund	\$	3,240,743	\$	5,130,450	\$	2,387,104	\$	8,601,693
Wastewater Capacity Fund								
<b>Department Total</b>	\$	<b>3,240,743</b>	\$	<b>5,130,450</b>	\$	<b>2,387,104</b>	\$	<b>8,601,693</b>
Water								
Water Fund	\$	7,905,180	\$	601,876	\$	3,204,990	\$	10,340,152
Water Capacity Fund								
Water DIF Fund								
<b>Department Total</b>	\$	<b>7,905,180</b>	\$	<b>601,876</b>	\$	<b>3,204,990</b>	\$	<b>10,340,152</b>
Sanitation								
Refuse Fund	\$	1,037,000	\$		\$	801,281	\$	1,233,417
<b>Department Total</b>	\$	<b>1,037,000</b>	\$		\$	<b>801,281</b>	\$	<b>1,233,417</b>
Self Insurance Fund								
Self Insurance Fund	\$	2,106,000	\$		\$	2,003,882	\$	2,106,000
<b>Department Total</b>	\$	<b>2,106,000</b>	\$		\$	<b>2,003,882</b>	\$	<b>2,106,000</b>
White Mountain Partnership								
White Mountain Partnership	\$	85,309	\$		\$	63,438	\$	
<b>Department Total</b>	\$	<b>85,309</b>	\$		\$	<b>63,438</b>	\$	

\* 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 2023**

<b>FUND</b>	<b>Full-Time Equivalent (FTE)</b>	<b>Employee Salaries and Hourly Costs</b>	<b>Retirement Costs</b>	<b>Healthcare Costs</b>	<b>Other Benefit Costs</b>	<b>Total Estimated Personnel Compensation</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
<b>GENERAL FUND</b>	138.9	\$ 9,177,720	\$ 2,749,083	\$ 2,664,935	\$ 1,132,955	\$ 15,724,693
<b>SPECIAL REVENUE FUNDS</b>						
Streets	11	\$ 465,751	\$ 57,483	\$ 214,081	\$ 81,901	\$ 819,215
<b>Total Special Revenue Funds</b>	11	\$ 465,751	\$ 57,483	\$ 214,081	\$ 81,901	\$ 819,215
<b>DEBT SERVICE FUNDS</b>						
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>						
<b>Total Permanent Funds</b>		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
Wastewater	12	\$ 637,038	\$ 76,407	\$ 243,609	\$ 88,343	\$ 1,045,397
Water	16	\$ 829,879	\$ 102,223	\$ 383,869	\$ 110,933	\$ 1,426,903
<b>Total Enterprise Funds</b>	28	\$ 1,466,917	\$ 178,630	\$ 627,478	\$ 199,275	\$ 2,472,299
<b>INTERNAL SERVICE FUND</b>						
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	177.9	\$ 11,110,388	\$ 2,985,196	\$ 3,506,494	\$ 1,414,131	\$ 19,016,208