

CITY OF SHOW LOW RESOLUTION NO. R2018-18

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA, ADOPTING THE FINAL BUDGET IN THE AMOUNT OF \$58,607,593 FOR THE FISCAL YEAR BEGINNING JULY 1, 2018, AND ENDING JUNE 30, 2019

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 19, 2018, 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 19, 2018, at the office of the City Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and,

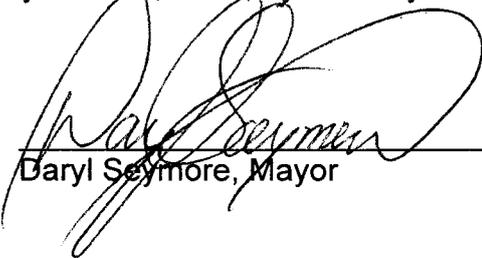
WHEREAS, in accordance with state law and following due public notice, the City Council met on June 19, 2018, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses of tax levies.

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, 2018, through June 30, 2019.

PASSED AND ADOPTED this 19th day of June, 2018, 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

OFFICIAL BUDGET FORMS

CITY OF SHOW LOW

Fiscal Year 2019

CITY OF SHOW LOW
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CITY OF SHOW LOW
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

Fiscal Year	Description	FUNDS										Total All Funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds				
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	18,441,780	14,119,431	1,510,900	940,275	0	11,696,100	1,816,200				48,524,686
2018	Actual Expenditures/Expenses**	11,765,806	4,645,727	560,837	16,252	0	6,233,513	975,471				24,217,607
2019	Fund Balance/Net Position at July 1***	5,701,266	2,316,967	748,023	55,333	0	5,642,501	0				14,464,091
2019	Primary Property Tax Levy	0	0	0	0	0	0	0				0
2019	Secondary Property Tax Levy	0	239,300	0	0	0	0	0				239,300
2019	Estimated Revenues Other than Property Taxes	21,828,272	9,487,023	1,076,015	226,000	0	8,543,874	2,095,467				43,256,651
2019	Other Financing Sources	0	0	0	0	0	0	0				0
2019	Other Financing (Uses)	0	0	0	0	0	0	0				0
2019	Interfund Transfers In	902,222	1,739,713	1,049,715	0	0	100,000	0				3,791,650
2019	Interfund Transfers (Out)	2,669,428	372,392	0	220,000	0	529,630	0				3,791,650
2019	Reduction for Amounts Not Available:											
	LESS: Amounts for Future Debt Retirement:	0	0	0	0	0	0	0				0
												0
												0
2019	Total Financial Resources Available	25,762,332	13,410,611	2,873,753	61,333	0	13,756,545	2,095,467				57,960,042
2019	Budgeted Expenditures/Expenses	28,696,103	12,761,975	1,204,606	371,735	0	13,726,474	1,846,700				58,607,593

EXPENDITURE LIMITATION COMPARISON

	2018	2019
1. Budgeted expenditures/expenses	\$ 48,524,686	\$ 58,607,593
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	48,524,686	58,607,593
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 48,524,686	\$ 58,607,593
6. EEC or voter-approved alternative expenditure limitation	\$ 48,524,686	\$ 58,607,593

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 2019

	2018	2019
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	218,300	239,300
C. Total property tax levy amounts	\$ 218,300	\$ 239,300
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	\$ 218,300	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ 218,300	
C. Total property taxes collected	\$ 218,300	
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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 11,446,865	\$ 10,944,620	\$ 10,500,000
Electric Franchise Tax	267,926	265,595	275,000
Gas Franchise Tax	71,546	76,658	90,000
TV Franchise Tax	55,690	58,904	55,000
Licenses and permits			
Business Licenses	15,700	17,490	15,000
Animal Licenses	1,649	1,956	2,500
Intergovernmental			
Urban Revenue Sharing	1,300,000	1,259,816	1,294,047
Auto in Lieu	616,400	636,845	701,266
State Sales Tax	956,071	1,007,270	1,046,205
Intergovernmental/Grants	246,838	189,097	4,597,620
Charges for services			
Other	727,346	99,760	950,663
Planning and Zoning Fees	308,950	440,584	209,000
Library Fees	17,671	14,114	23,500
Parks and Recreation Fees	101,470	124,644	107,175
Show Low TV Fees	8,300	8,000	10,000
Dispatching Fees	220,000	223,099	500,621
Engineering Fees	1,000	3,188	500
Police Fees	40,525	44,829	33,700
Airport Fees			1,107,400
Aquatic Center			119,100
Cemetery			32,275
Fines and forfeits			
Fines and Forfeitures	128,283	158,004	115,100
Photo Enforcement Collections	3,139	3,777	
Interest on investments			
Interest earned on Investments	40,000	49,048	40,100
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous	5,193	8,451	2,500
Total General Fund	\$ 16,580,561	\$ 15,635,748	\$ 21,828,272

* 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.

SPECIAL REVENUE FUNDS

Highway User Revenue fund			
Highway User Tax	\$ 1,459,761	\$ 1,413,231	\$ 1,484,050
Grants	1,950	1,950	767,150
Other	1,305,455	129,328	1,297,214
	\$ 2,767,166	\$ 1,544,509	\$ 3,548,414
Local Transportation Assistance Fund			
LTAF Funding	\$	\$	\$
Interest on Investments			
	\$	\$	\$
Street Light Fund			
Other (Property Tax Assessment)	\$ 218,000	\$ 184,431	\$ 239,000
Interest on Investments	300	34	300
	\$ 218,300	\$ 184,465	\$ 239,300
Public Transportation Fund			
Grants	\$ 664,343	\$ 606,669	\$ 589,580
Contributions	182,790	103,293	272,412
Other	167,874	59,900	161,574
Interest on Investments	327	289	
	\$ 1,015,334	\$ 770,150	\$ 1,023,566
Cemetery Fund			
Cemetery Plot Sales	\$ 35,000	\$ 35,800	\$
Cemetery Services	4,700	5,275	
Other			
Interest on Investments	585	706	
	\$ 40,285	\$ 41,781	\$
White Mountain Partnership			
Grants	\$	\$	\$
Contributions			20,000
Interest on Investments		36	
	\$	\$ 36	\$ 20,000
Geocaching			
Grants	\$	\$	\$
Contributions	14,800	14,750	(1,138)
Interest on Investments			
	\$ 14,800	\$ 14,750	\$ (1,138)
Capital Projects/Grants Fund			
Unanticipated Revenue/Grants	\$ 7,000	\$	\$ 4,323,325
Grants	34,836	35,520	97,750
	\$ 41,836	\$ 35,520	\$ 4,421,075
Airport Fund			
User Fees/Leases	\$ 1,223,380	\$ 1,145,793	\$
Other	15,250	16,615	
Grants	352,447	352,446	
Interest on Investments	400	304	
	\$ 1,591,477	\$ 1,515,157	\$
Aquatic Center			
User Fees	\$ 119,828	\$ 106,097	\$
Miscellaneous	313,933	90	
	\$ 433,761	\$ 106,187	\$

Improvement District #5			
Other (Bonding/Property Tax)	\$		\$
Penalties/Miscellaneous			
Interest on Investments			
	\$		\$

Improvement District #6			
Other (Bonding/Property Tax)	\$	228,000	\$ 226,007
Penalties/Miscellaneous		3,700	3,745
Interest on Investments			113
	\$	231,700	\$ 229,865

Improvement District #7			
Other (Bonding/Property Tax)	\$	52,918	\$ 52,917
Penalties/Miscellaneous			
Interest on Investments		19	19
	\$	52,937	\$ 52,936

Show Low Bluff CFD			
Assessments/Bonding	\$	208,841	\$ 204,112
Penalties/Other		95,842	144,852
Interest on Investments		4,573	45,775
	\$	309,256	\$ 394,740

Total Special Revenue Funds \$ 6,716,852 \$ 4,890,097 \$ 9,487,023

DEBT SERVICE FUNDS

Intergovernmental	\$	1,017,461	\$ 10,690	\$ 1,073,015
Interest on Investments		3,700	3,475	3,000
	\$	1,021,161	\$ 14,165	\$ 1,076,015

Total Debt Service Funds \$ 1,021,161 \$ 14,165 \$ 1,076,015

CAPITAL PROJECTS FUNDS

Parks Development Fees	\$		\$	
Library Development Fees		13,662	18,993	
Open Space Development Fees				
Parks & Recreation Development Fees			1,113	
Transportation Development Fees		86,276	109,595	40,000
Water Capacity Fees		163,358	242,570	35,500
Wastewater Capacity Fees		197,508	327,874	150,500
Water Development Fees		458	696	
Wastewater Development Fees		10,500	11,633	

Total Capital Projects Funds \$ 471,762 \$ 712,474 \$ 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.

PERMANENT FUNDS

	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____

ENTERPRISE FUNDS

Wastewater Fund

User Fees	\$ 2,686,648	\$ 2,467,385	\$ 2,903,143
Other	139,546	13,872	
Grants			
Interest on Investments			10,000
	\$ 2,826,194	\$ 2,481,257	\$ 2,913,143

Water Fund

User Fees	\$ 3,918,619	\$ 3,420,299	\$ 4,353,099
Other	167,730	173,933	183,000
Grants			
Interest on Investments	29,423	24,694	12,500
	\$ 4,115,772	\$ 3,618,926	\$ 4,548,599

Refuse Fund

User Fees	\$ 821,894	\$ 816,391	\$ 1,080,132
Other			
Interest on Investments	1,204	594	2,000
	\$ 823,098	\$ 816,985	\$ 1,082,132

Total Enterprise Funds	\$ 7,765,064	\$ 6,917,168	\$ 8,543,874
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* 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	\$ 1,437,541	\$ 1,456,698	\$ 2,093,967
Miscellaneous			
Interest on Investments	5,449	5,676	1,500
	\$ 1,442,990	\$ 1,462,373	\$ 2,095,467

Total Internal Service Funds	\$ 1,442,990	\$ 1,462,373	\$ 2,095,467
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TOTAL ALL FUNDS	\$ 33,998,390	\$ 29,640,874	\$ 43,256,651
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* 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 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Highway Users Revenue Fund (HURF)	\$	\$	\$	\$ 1,290,214
Public Transportation				91,174
White Mountain Partnership				20,000
Cemetery				
City Council			124,145	
Debt Service				899,715
Capital Projects/Grants Fund			149,564	323,325
Water Beautification Program				30,000
Parks & Recreation Development Impact Fees				
Improvement District #5				
Improvement District #6				
Improvement District #7				
Street Light Improvement District				15,000
Community Facilities District				
Public Transportation			90,900	
Water			227,430	
Wastewater			227,400	
Refuse Fund			75,000	
Airport			7,783	
Total General Fund	\$	\$	\$ 902,222	\$ 2,669,428
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund (HURF)	\$	\$	\$ 1,290,214	\$
Public Transportation			91,174	90,900
Cemetery				124,145
White Mountain Partnership			20,000	
Street Light Improvement District			15,000	
Improvement District #5				
Improvement District #6				
Improvement District #7				
Community Facilities District				
Capital Projects/Grants Fund			323,325	149,564
Airport				7,783
Total Special Revenue Funds	\$	\$	\$ 1,739,713	\$ 372,392
DEBT SERVICE FUNDS				
Debt Service Fund	\$	\$	\$ 1,049,715	\$
Total Debt Service Funds	\$	\$	\$ 1,049,715	\$
CAPITAL PROJECTS FUNDS				
Transportation Development Impact Fee	\$	\$	\$	\$ 150,000
Library Development Impact Fee				
Wastewater Capacity Fee				
Water Development Fee				70,000
Total Capital Projects Funds	\$	\$	\$	\$ 220,000
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$	\$	\$ 100,000	\$ 227,430
Wastewater				227,400
Refuse				75,000
Total Enterprise Funds	\$	\$	\$ 100,000	\$ 529,830
INTERNAL SERVICE FUNDS				
Parks & Recreation Development Impact Fees	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 3,791,650	\$ 3,791,650

**CITY OF SHOW LOW
Expenditures/Expenses by Fund
Fiscal Year 2019**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
City Council	\$ 346,100	\$ 346,100	\$ 68,397	\$ 346,427
General Operations	4,363,006	4,363,006	964,083	4,553,528
Administrative Services	1,006,800	1,006,800	847,647	1,016,989
City Magistrate	202,200	202,200	157,383	166,953
City Attorney	274,300	274,300	222,847	274,650
City Manager	452,300	452,300	318,873	469,899
Planning and Zoning	474,900	474,900	418,576	574,610
Library	543,300	543,300	451,901	554,950
Information Systems	363,100	363,100	263,524	384,345
Parks & Facilities Maintenance	1,522,500	1,540,574	1,158,739	1,665,308
Engineering	686,900	686,900	557,656	777,547
Police	7,002,600	7,002,600	5,446,036	10,287,522
Recreation	431,500	431,500	305,668	416,285
City Clerk	304,000	304,000	228,500	328,414
Show Low TV	205,700	205,700	170,289	226,315
Community Services Admin	244,500	244,500	205,889	285,076
Airport				5,709,549
Cemetery				124,145
Aquatic Center				533,609
Total General Fund	\$ 18,423,706	\$ 18,441,780	\$ 11,785,806	\$ 28,696,103
SPECIAL REVENUE FUNDS				
Streets	\$ 5,065,500	\$ 4,816,800	\$ 1,576,875	\$ 5,865,382
LTAF				
Street Light District	221,300	221,300	177,018	235,000
Public Transit	911,000	911,000	524,642	1,022,312
Cemetery	15,000	15,000	4,890	
White Mountain Partnership	34,600	34,600	3,359	20,000
Geocaching	14,800	14,800	12,399	
Projects Fund	4,682,877	4,614,803	98,403	4,769,136
SID No. 5	28	28		
SID No. 6	347,600	347,600	330,938	
SID No. 7	83,000	83,000	77,070	
Airport	2,300,400	2,300,400	1,270,741	
Aquatic Center	479,800	479,800	382,232	
Show Low Bluff CFD	280,300	280,300	187,160	850,145
Total Special Revenue Funds	\$ 14,436,205	\$ 14,119,431	\$ 4,645,727	\$ 12,761,975
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 1,212,200	\$ 1,510,900	\$ 560,837	\$ 1,204,606
Total Debt Service Funds	\$ 1,212,200	\$ 1,510,900	\$ 560,837	\$ 1,204,606
CAPITAL PROJECTS FUNDS				
Parks Development Fees	\$	\$	\$	\$
Library Development Fees	22,821	22,821		
Open Space Development Fees				
Parks & Recreation Development Fees	445	445		186
Transportation Development Fees	67,800	67,800		150,000
Water Development Fees	221,607	221,607	303	221,549
Wastewater Development Fees	492,602	492,602		
Water Capacity Fees	135,000	135,000	15,950	
Wastewater Capacity Fees				
Total Capital Projects Funds	\$ 940,275	\$ 940,275	\$ 16,252	\$ 371,735
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Wastewater	\$ 5,919,100	\$ 5,919,100	\$ 2,664,396	\$ 6,720,217
Water	4,888,500	4,888,500	2,884,610	5,909,257
Refuse	888,500	888,500	684,507	1,097,000
Total Enterprise Funds	\$ 11,696,100	\$ 11,696,100	\$ 6,233,513	\$ 13,726,474
INTERNAL SERVICE FUNDS				
Medical Insurance Fund	\$ 1,816,200	\$ 1,816,200	\$ 975,471	\$ 1,846,700
Total Internal Service Funds	\$ 1,816,200	\$ 1,816,200	\$ 975,471	\$ 1,846,700
TOTAL ALL FUNDS	\$ 48,524,686	\$ 48,524,686	\$ 24,217,607	\$ 58,607,593

* 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 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
City Council				
General Fund	\$ 346,100	\$ 346,100	\$ 75,397	\$ 346,427
Department Total	\$ 346,100	\$ 346,100	\$ 75,397	\$ 346,427
General Operations				
General Fund	\$ 4,363,006	\$ 4,363,006	\$ 962,462	\$ 4,553,528
Projects Fund	4,440,677	4,394,503	8,516	4,442,292
SID No. 5	28	28		
SID No. 6	347,600	347,600	330,938	
SID No. 7	83,000	83,000	77,070	
Show Low Bluff CFD	280,300	280,300	187,160	850,145
Debt Service	1,212,200	1,510,900	560,837	1,204,606
Department Total	\$ 10,726,811	\$ 10,979,337	\$ 2,126,983	\$ 11,050,571
Administrative Services				
General Fund	\$ 1,006,800	\$ 1,006,800	\$ 848,951	\$ 1,016,969
Department Total	\$ 1,006,800	\$ 1,006,800	\$ 848,951	\$ 1,016,969
City Magistrate				
General Fund	\$ 202,200	\$ 202,200	\$ 157,383	\$ 166,953
Projects Fund	\$ 30,000	\$ 30,000	\$ 1,955	\$ 30,000
Department Total	\$ 232,200	\$ 232,200	\$ 159,338	\$ 196,953
City Attorney				
General Fund	\$ 274,300	\$ 274,300	\$ 222,847	\$ 274,650
Department Total	\$ 274,300	\$ 274,300	\$ 222,847	\$ 274,650
City Manager				
General Fund	\$ 452,300	\$ 452,300	\$ 318,873	\$ 469,899
Department Total	\$ 452,300	\$ 452,300	\$ 318,873	\$ 469,899
Planning & Zoning				
General Fund	\$ 474,900	\$ 474,900	\$ 418,576	\$ 574,610
Department Total	\$ 474,900	\$ 474,900	\$ 418,576	\$ 574,610
Library				
General Fund	\$ 543,300	\$ 543,300	\$ 451,901	\$ 554,950
Library DIF	\$ 22,821	\$ 22,821	\$	\$
Projects Fund	\$ 27,300	\$ 39,900	\$ 30,932	\$ 56,000
Department Total	\$ 593,421	\$ 606,021	\$ 482,833	\$ 610,950

* 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.

2019
Expenditures/Expenses by Department
Fiscal Year 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
Information Systems				
General Fund	\$ 363,100	\$ 363,100	\$ 263,524	\$ 384,345
Projects Fund	\$	\$	\$	\$
Department Total	\$ 363,100	\$ 363,100	\$ 263,524	\$ 384,345
Parks & Facility Maintenance				
General Fund	\$ 1,522,500	\$ 1,540,574	\$ 1,158,739	\$ 1,665,308
Cemetery Fund	15,000	15,000	4,890	124,145
Parks & Recreation DIF	445	445		186
Open Space DIF				
Projects Fund				
Department Total	\$ 1,537,945	\$ 1,556,019	\$ 1,163,629	\$ 1,789,639
PW - Engineering				
General Fund	\$ 686,900	\$ 686,900	\$ 557,656	\$ 777,547
Projects Fund	\$	\$	\$	\$
Department Total	\$ 686,900	\$ 686,900	\$ 557,656	\$ 777,547
Police				
General Fund	\$ 7,002,600	\$ 7,002,600	\$ 5,434,168	\$ 10,287,522
Projects Fund	\$	\$ 15,500	\$	\$
Department Total	\$ 7,002,600	\$ 7,018,100	\$ 5,434,168	\$ 10,287,522
Recreation				
General Fund	\$ 431,500	\$ 431,500	\$ 305,668	\$ 416,285
Projects Fund	\$	\$	\$	\$
Aquatics Fund	\$ 479,800	\$ 479,800	\$ 382,232	\$ 533,609
Department Total	\$ 911,300	\$ 911,300	\$ 687,900	\$ 949,894
City Clerk				
General Fund	\$ 304,000	\$ 304,000	\$ 228,500	\$ 328,414
Department Total	\$ 304,000	\$ 304,000	\$ 228,500	\$ 328,414
Show Low TV				
General Fund	\$ 205,700	\$ 205,700	\$ 169,132	\$ 226,315
Projects Fund	\$	\$	\$	\$
Department Total	\$ 205,700	\$ 205,700	\$ 169,132	\$ 226,315
Community Services Administration				
General Fund	\$ 244,500	\$ 244,500	\$ 205,689	\$ 285,076
Projects Fund	\$ 184,900	\$ 134,900	\$ 50,000	\$ 240,844
Department Total	\$ 429,400	\$ 379,400	\$ 255,689	\$ 525,920

* 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 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
PW - Streets				
HURF Fund	\$ 5,065,500	\$ 4,816,800	\$ 1,576,875	\$ 5,865,382
LTAFFund				
SLID Fund	221,300	221,300	177,018	235,000
Transportation DIF	67,800	67,800		150,000
Department Total	\$ 5,354,600	\$ 5,105,900	\$ 1,753,893	\$ 6,250,382
Public Transit				
Public Transit Fund	\$ 911,000	\$ 911,000	\$ 524,642	\$ 1,022,312
Department Total	\$ 911,000	\$ 911,000	\$ 524,642	\$ 1,022,312
PW - Airport				
Airport Fund	\$ 2,300,400	\$ 2,300,400	\$ 1,270,741	\$ 5,709,549
Department Total	\$ 2,300,400	\$ 2,300,400	\$ 1,270,741	\$ 5,709,549
PW - Wastewater				
Wastewater Fund	\$ 5,919,100	\$ 5,919,100	\$ 2,664,396	\$ 6,720,217
Wastewater Capacity Fund	\$	\$	\$	\$
Wastewater DIF Fund	\$ 492,602	\$ 492,602	\$	\$
Department Total	\$ 6,411,702	\$ 6,411,702	\$ 2,664,396	\$ 6,720,217
PW - Water				
Water Fund	\$ 4,888,500	\$ 4,888,500	\$ 2,884,610	\$ 5,909,257
Water Capacity Fund	\$ 135,000	\$ 135,000	\$ 15,950	\$
Water DIF Fund	\$ 221,607	\$ 221,607	\$ 303	\$ 221,549
Department Total	\$ 5,245,107	\$ 5,245,107	\$ 2,900,862	\$ 6,130,806
Sanitation				
Refuse Fund	\$ 888,500	\$ 888,500	\$ 684,507	\$ 1,097,000
Department Total	\$ 888,500	\$ 888,500	\$ 684,507	\$ 1,097,000
Self-Insurance Fund				
Self-Insurance Fund	\$ 1,816,200	\$ 1,816,200	\$ 975,471	\$ 1,846,700
Department Total	\$ 1,816,200	\$ 1,816,200	\$ 975,471	\$ 1,846,700
White Mountain Partnership				
White Mountain Partnership	\$ 34,600	\$ 34,600	\$ 3,359	\$ 20,000
Department Total	\$ 34,600	\$ 34,600	\$ 3,359	\$ 20,000
Geocaching				
Geocaching	\$ 14,800	\$ 14,800	\$ 12,399	\$
Department Total	\$ 14,800	\$ 14,800	\$ 12,399	\$

* 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 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	126.4	\$ 7,050,722	\$ 1,433,844	\$ 2,056,331	\$ 928,873	\$ 11,469,770
SPECIAL REVENUE FUNDS						
Streets						
Street Light District						
Public Transit	10.3	\$ 390,442	\$ 45,643	\$ 192,989	\$ 77,833	\$ 706,907
Cemetery						
Projects Fund						
SID No. 5						
SID No. 6						
SID No. 7						
Aquatic Center						
Show Low Bluff CFD						
Total Special Revenue Funds	10.3	\$ 390,442	\$ 45,643	\$ 192,989	\$ 77,833	\$ 706,907
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	11.3	\$ 503,754	\$ 57,668	\$ 242,900	\$ 73,574	\$ 877,897
Water	13.3	\$ 620,480	\$ 71,812	\$ 302,793	\$ 88,394	\$ 1,083,478
Refuse						
Total Enterprise Funds	24.7	\$ 1,124,234	\$ 129,480	\$ 545,693	\$ 161,968	\$ 1,961,375
INTERNAL SERVICE FUND						
Medical Insurance Fund		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	161.5	\$ 8,565,397	\$ 1,608,968	\$ 2,795,013	\$ 1,168,674	\$ 14,138,052