

BEFORE USING THE ENCLOSED SCHEDULES, PLEASE COMPLETE THE FOLLOWING:

Completing the steps below will populate the heading for each of the attached schedules.

1. Enter the City/Town Name:

City of Show Low

General Instructions

2. Select the Budget Year:

2022

Arizona Revised Statutes (A.R.S.) §§42-17101 and 42-17102 require cities and towns to prepare annual budgets on forms the Auditor General’s Office developed. The official forms on Schedules A through G include all elements statute requires that the cities and towns **must** include in their budget. **Please note, a city or town may choose to add more information or detail than statute requires within the official budget forms.**

The budget form has a drop-down field to select the budget year and the instructions do not include specific dates as they are not issued annually. As used in these instructions, the term **“current year”** is the fiscal year in which the city or town is operating, and **“budget year”** is the fiscal year for which the city or town is budgeting. Cities and towns should use the budget schedules dated 4/19 for fiscal year 2020 and thereafter. As changes become necessary, we will post new forms on our website and notify cities and towns of the changes by email.

Linked instructions for completing the schedules are included on the Instructions tab. Links to the related instructions and specific line numbers or section titles have been included throughout the schedules (highlighted in light blue) to allow users to access the specific line instructions directly without the need to scroll through other instructions. An Instructions button is provided at the top of each schedule, unless no additional instructions are needed to complete that sheet. This button links to the first instruction for that schedule and users may scroll down to view all instructions for the schedule. **To return to the related schedule after reviewing the instructions, simply click on the schedule's tab at the bottom of the Excel screen or press the Alt and back arrow keys.** The schedules have been set to print without “objects” so that the instructions buttons do not print. The light blue highlighting will print and users may remove the highlights before printing if needed.

Protection/Unprotection of File:

Each spreadsheet within the file has been protected to prevent accidental deletion of formulas. When the sheet is protected, you can move from one cell to the next using the Tab key. A password was not assigned so the sheets may be unprotected to make minor formatting changes such as row height, column width, and font size. To unprotect an individual spreadsheet, select Protect/Unprotect Sheet from the menu.

You may need to add lines to Schedules C through G to accommodate all funds or departments involved. Remember to check all formulas in the subtotals and totals to ensure that any additional lines added are included, and make changes accordingly. Once changes have been made, the sheet should be re-protected by reversing the above process. Re-protecting the sheets will help ensure that formulas are not accidentally altered or deleted.

Printing Tips:

Schedule A can be printed on 1 page in landscape format with the "fit to 1 page wide by 1 page tall" option (Page Setup) selected. Schedules B through F can be printed in portrait format. Schedule G can be printed in landscape format. Schedules with multiple pages are formatted to print with the column headings on each page.

If you have any questions, please contact the Accounting Services Division at asd@azauditor.gov or (602) 553-0333.

OFFICIAL BUDGET FORMS

City of Show Low

Fiscal Year 2022

City of Show Low
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Fiscal Year 2022

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City of Show Low

Resolution for the Adoption of the Budget

Instructions

Fiscal Year 2022

WHEREAS, in accordance with the provisions of Title 42, Ch. 17, Art. 1-5, Arizona Revised Statutes (A.R.S.), the City/Town Council did, on _____, _____, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also 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/Town of _____, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on _____, _____, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City/Town Council would meet on _____, _____, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A), therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the City/Town of _____ for the fiscal year _____.

Passed by the _____ City/Town Council, this _____ day of _____.

APPROVED:

Mayor

ATTEST:

Clerk

City of Show Low
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2022

Instructions

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		
2021	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	25,164,252	14,171,205	1,345,891	0	0	12,387,033	2,106,000	55,174,381
2021	Actual Expenditures/Expenses**	E	2	14,143,655	3,137,022	1,270,828	3,359,061	0	7,106,382	2,772,544	31,789,492
2022	Fund Balance/Net Position at July 1***		3	15,053,110	2,982,783	619,141	4,462,279	0	11,097,466	2,067,889	36,282,669
2022	Primary Property Tax Levy	B	4	0	0	0	0	0	0	0	0
2022	Secondary Property Tax Levy	B	5	0	200,000	0	0	0	0	0	200,000
2022	Estimated Revenues Other than Property Taxes	C	6	20,949,749	15,013,471	18,000	226,000	0	9,486,522	2,001,500	47,695,242
2022	Other Financing Sources	D	7	0	0	0	0	0	0	0	0
2022	Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2022	Interfund Transfers In	D	9	402,429	2,136,481	1,397,395	73,096	0	804,775	0	4,814,176
2022	Interfund Transfers (Out)	D	10	3,400,306	79,000	0	1,003,241	0	331,629	0	4,814,176
2022	Reduction for Amounts Not Available:		11								
LESS:	Amounts for Future Debt Retirement:										0
	Future Capital Projects										0
	Maintained Fund Balance for Financial Stability										0
											0
											0
2022	Total Financial Resources Available		12	33,004,982	20,253,735	2,034,536	3,758,134	0	21,057,134	4,069,389	84,177,911
2022	Budgeted Expenditures/Expenses	E	13	30,200,527	20,683,834	1,272,622	0	0	13,740,150	2,106,000	68,003,133

EXPENDITURE LIMITATION COMPARISON

	2021	2022
1 Budgeted expenditures/expenses	\$ 55,174,381	\$ 68,003,133
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	55,174,381	68,003,133
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 55,174,381	\$ 68,003,133
6 EEC expenditure limitation	\$	\$

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 2022

Instructions

	2021	2022
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	233,000	200,000
C. Total property tax levy amounts	\$ 233,000	\$ 200,000
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ 233,000	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ 233,000	
C. Total property taxes collected	\$ 233,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ ##	_____
(2) Secondary property tax rate	0.1401	0.1401
(3) Total city/town tax rate	0.1401	0.1401
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating _____ special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

*Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

Instructions

**City of Show Low
Revenues Other Than Property Taxes
Fiscal Year 2022**

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 14,544,629	\$ 12,338,909	\$ 12,000,000
Electric Franchise Tax	275,000	231,543	275,000
Gas Franchise Tax	76,351	66,656	60,000
TV Franchise Tax	50,000	25,085	35,000
Licenses and permits			
Business Licenses	16,060	16,770	15,000
Animal Licenses	2,298	2,194	2,000
Intergovernmental			
Urban Revenue Sharing	1,390,771	1,498,953	1,418,261
Auto in Lieu	736,320	801,890	822,312
State Sales Tax	1,111,876	1,104,602	1,276,293
Intergovernmental/Grants	542,151	643,436	2,062,227
Charges for services			
Other	91,361	68,894	53,900
Planning & Zoning	473,523	483,650	320,000
Library Fees	3,958	3,643	5,000
Parks and Recreation Fees	53,893	63,201	138,000
Show Low TV Fees	7,510	7,510	8,400
Dispatching Fees	584,047	584,047	950,407
Engineering Fees	2,846	2,637	1,500
Police Fees	77,300	65,648	46,000
Airport Fees	1,180,170	1,125,477	1,134,400
Aquatic Center	35,367	38,662	94,800
Cemetery	69,043	70,298	39,550
Fines and forfeits			
Fines and Forfeitures	229,555	253,668	149,100
Photo Enforcement Collections	120	120	
Interest on investments			
Interest earned on Investments	40,382	14,399	40,100
In-lieu property taxes			
Contributions			
Miscellaneous			
Miscellaneous	(7,417)	(5,953)	2,500
Total General Fund	\$ 21,587,114	\$ 19,505,938	\$ 20,949,749

**City of Show Low
Revenues Other Than Property Taxes
Fiscal Year 2022**

Instructions

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
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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.

Instructions

**City of Show Low
Revenues Other Than Property Taxes
Fiscal Year 2022**

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Tax	\$ 1,770,342	\$ 1,589,637	\$ 1,643,238
Grants			827,150
Other	59,190	59,222	1,062,620
Interest on Investments	13,847	685	5,000
	\$ 1,843,380	\$ 1,649,544	\$ 3,538,008
Street Light Fund			
Interest on Investments	\$ 861	\$ 57	\$ 300
	\$ 861	\$ 57	\$ 300
Public Transportation Fund			
Grants	\$ 620,000	\$ 560,580	\$ 432,025
Contributions			274,093
Other	42,680	44,283	39,600
Interest on Investments	200	119	200
	\$ 662,880	\$ 604,982	\$ 745,918
White Mountain Partnership			
Grants	\$	\$	\$
Contributions	31,750	31,750	63,500
Interest on Investments	1,327	42	
	\$ 33,077	\$ 31,792	\$ 63,500
Capital Projects/Grants Fund			
Unanticpatd Revenue/Grants	\$	\$	\$ 9,000,000
Grants	1,000,230	759,207	1,529,462
	\$ 1,000,230	\$ 759,207	\$ 10,529,462
Show Low Bluff CFD			
Assessments/Bonding	\$ 166,116	\$ 142,622	\$ 130,783
Penalties/Other	1,865	251	5,000
Interest on Investments	(4,477)	(29,320)	500
	\$ 163,504	\$ 113,552	\$ 136,283
Total Special Revenue Funds	\$ 3,703,932	\$ 3,159,134	\$ 15,013,471

* 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.

Instructions

**City of Show Low
Revenues Other Than Property Taxes
Fiscal Year 2022**

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
DEBT SERVICE FUNDS			
Intergovernmental	\$ 16,922	\$ 16,922	\$ 15,000
Interest on Investments			3,000
	\$ 16,922	\$ 16,922	\$ 18,000
Total Debt Service Funds	\$ 16,922	\$ 16,922	\$ 18,000
CAPITAL PROJECTS FUNDS			
Library Development Fees	\$	\$ (15)	\$
Transportation Development Fees	186,484	197,741	40,000
Water Capacity Fees	374,297	379,042	35,500
Wastewater Capacity Fees	666,292	700,558	150,500
Water Development Fees		(1,430)	
Wastewater Development Fees			
	\$ 1,227,073	\$ 1,275,895	\$ 226,000
Total Capital Projects Funds	\$ 1,227,073	\$ 1,275,895	\$ 226,000

Instructions

**City of Show Low
Revenues Other Than Property Taxes
Fiscal Year 2022**

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
PERMANENT FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
Wastewater Fund			
User Fees	\$ 2,957,530	\$ 2,461,616	\$ 3,114,578
Other	68,700	36,898	68,700
Grants	57,000		
Interest on Investments	15,658	499	10,000
	\$ 3,098,888	\$ 2,499,013	\$ 3,193,278
Water Fund			
User Fees	\$ 4,426,228	\$ 3,823,455	\$ 4,898,744
Other	32,695	14,021	55,000
Grants	51,000		225,000
Interest on Investments	12,500	4,494	12,500
	\$ 4,522,423	\$ 3,841,970	\$ 5,191,244
Refuse Fund			
User Fees	\$ 974,609	\$ 842,901	\$ 1,100,000
Other			
Interest on Investments	2,773	33	2,000
	\$ 977,383	\$ 842,933	\$ 1,102,000
Total Enterprise Funds	\$ 8,598,694	\$ 7,183,917	\$ 9,486,522

Instructions

**City of Show Low
Revenues Other Than Property Taxes
Fiscal Year 2022**

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
INTERNAL SERVICE FUNDS			
Medical Self-Insurance			
Premiums	\$ 2,100,000	\$ 2,486,686	\$ 2,000,000
Miscellaneous	<u>25,831</u>	<u>1,046</u>	<u>1,500</u>
Interest on Investments	<u>2,125,831</u>	<u>2,487,732</u>	<u>2,001,500</u>
	<u>\$ 2,125,831</u>	<u>\$ 2,487,732</u>	<u>\$ 2,001,500</u>
Total Internal Service Funds	<u>\$ 2,125,831</u>	<u>\$ 2,487,732</u>	<u>\$ 2,001,500</u>
TOTAL ALL FUNDS	<u>\$ 37,259,565</u>	<u>\$ 33,629,538</u>	<u>\$ 47,695,242</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 2022

Instructions

FUND	OTHER FINANCING 2022		INTERFUND TRANSFERS 2022	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Highway Users Revenue Fund (HURF)	\$	\$	\$	\$ 1,472,649
Public Transportation			75,000	
White Mountain Partnership				
Cemetery				
Debt Service				1,238,754
Capital Projects/Grants Fund				648,832
Water Beautification Program				
Parks & Recreation Development Impact Fee				
Water Development Fee				25,071
Aquatic Center				
Street Light Improvement District				15,000
Water			248,429	
Wastewater				
Refuse Fund			75,000	
Show Low Bluff CFD			4,000	
Total General Fund	\$	\$	\$ 402,429	\$ 3,400,306
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund (HURF)	\$	\$	\$ 1,472,649	\$
Public Transportation				75,000
Cemetery				
White Mountain Partnership				
Street Light Improvement District			15,000	
Show Low Bluff CFD				4,000
Capital Projects/Grants Fund			648,832	
Aquatic Center				
Geocaching				
Total Special Revenue Funds	\$	\$	\$ 2,136,481	\$ 79,000
DEBT SERVICE FUNDS				
Debt Service	\$	\$	\$ 1,397,395	\$
Total Debt Service Funds	\$	\$	\$ 1,397,395	\$
CAPITAL PROJECTS FUNDS				
Transportation Development Impact Fee	\$	\$	\$	\$ 150,441
Library Development Impact Fee				
Water Development Fee			25,071	48,025
Water Capacity Fee			48,025	451,975
Wastewater Capacity Fee				352,800
Total Capital Projects Funds	\$	\$	\$ 73,096	\$ 1,003,241
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$	\$	\$ 451,975	\$ 248,429
Wastewater			352,800	8,200
Refuse				75,000
Total Enterprise Funds	\$	\$	\$ 804,775	\$ 331,629
INTERNAL SERVICE FUNDS				

City of Show Low
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2022

Instructions

FUND	OTHER FINANCING 2022		INTERFUND TRANSFERS 2022	
	SOURCES	(USES)	IN	(OUT)
Parks & Recreation Development Impact Fee	\$ _____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ _____	\$ _____	\$ 4,814,176	\$ 4,814,176

**City of Show Low
Expenditures/Expenses by Fund
Fiscal Year 2022**

Instructions	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2021	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2021	ACTUAL EXPENDITURES/ EXPENSES* 2021	BUDGETED EXPENDITURES/ EXPENSES 2022
FUND/DEPARTMENT				
GENERAL FUND				
City Council	\$ 407,092	\$ (78,068)	\$ 124,335	\$ 409,093
General Operations	3,795,817	188,200	1,472,690	4,636,478
Administrative Services	1,124,020		929,201	1,341,049
City Magistrate	102,399		84,845	110,899
City Attorney	300,758		219,200	298,893
City Manager	522,973		330,714	583,827
Planning and Zoning	623,309		429,881	816,737
Library	572,887		441,107	586,260
Information Systems	420,789		287,680	476,789
Parks & Facilities Maintenance	2,380,875	(123,929)	1,098,034	3,040,315
Engineering	836,679		637,214	839,667
Police	9,336,268	(46,524)	5,950,766	11,556,297
Parks & Recreation	440,677		263,373	451,326
City Clerk	360,268		211,369	363,638
Show Low TV	224,928		184,725	235,785
Community Services Admin	259,947		179,937	268,920
Cemetery	105,000		10,499	115,000
Airport	2,801,596	21,157	970,908	3,472,118
Aquatic Center	688,134	(101,000)	317,177	597,437
Total General Fund	\$ 25,304,416	\$ (140,164)	\$ 14,143,655	\$ 30,200,527
SPECIAL REVENUE FUNDS				
Streets	\$ 5,717,128	\$ (49,991)	\$ 1,700,883	\$ 7,657,080
Street Light District	210,000		159,144	210,000
Public Transportation	741,979		591,125	658,499
White Mountain Partnership	131,332		20,600	85,309
Capital Projects/Grants	7,113,827	141,450	656,391	11,907,086
Show Low Bluff CFD	165,480		8,879	165,860
Total Special Revenue Funds	\$ 14,079,746	\$ 91,459	\$ 3,137,022	\$ 20,683,834
DEBT SERVICE FUNDS				
Debt Service	\$ 1,345,891		\$ 1,270,828	\$ 1,272,622
Total Debt Service Funds	\$ 1,345,891		\$ 1,270,828	\$ 1,272,622
CAPITAL PROJECTS FUNDS				
Water Development Fees				
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Wastewater	\$ 3,752,587		\$ 2,680,440	\$ 4,322,694
Water	7,672,446		3,540,643	8,380,457
Refuse	962,000		885,298	1,037,000
Total Enterprise Funds	\$ 12,387,033		\$ 7,106,382	\$ 13,740,150
INTERNAL SERVICE FUNDS				
Medical Insurance Fund	\$ 2,106,000		\$ 2,772,544	\$ 2,106,000
Total Internal Service Funds	\$ 2,106,000		\$ 2,772,544	\$ 2,106,000
TOTAL ALL FUNDS	\$ 55,223,086	\$ (48,705)	\$ 28,430,431	\$ 68,003,133

*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 2022**

Instructions	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
DEPARTMENT/FUND	2021	2021	2021	2022
City Council				
General Fund	\$ 407,092	\$ (78,068)	\$ 124,335	\$ 409,093
Department Total	\$ 407,092	\$ (78,068)	\$ 124,335	\$ 409,093
General Operations		\$	\$	\$
General Fund	3,795,817	188,200	1,472,690	4,636,478
Projects Fund	4,000,000	(141,331)		9,000,000
Show Low Bluff CFD	165,480		8,879	165,860
Debt Service	\$ 1,345,891	\$	\$ 1,270,828	\$ 1,272,622
Department Total	\$ 9,307,188	\$ 46,869	\$ 2,752,397	\$ 15,074,960
Administrative Services				
General Fund	\$ 1,124,020	\$	\$ 929,201	\$ 1,341,049
Department Total	\$ 1,124,020	\$	\$ 929,201	\$ 1,341,049
City Magistrate				
General Fund	\$ 102,399	\$	\$ 84,845	\$ 110,899
Projects Fund	30,000	\$	310	30,000
Department Total	\$ 132,399	\$	\$ 85,155	\$ 140,899
City Attorney				
General Fund	\$ 300,758	\$	\$ 219,200	\$ 298,893
Department Total	\$ 300,758	\$	\$ 219,200	\$ 298,893
City Manager				
General Fund	\$ 522,973	\$	\$ 330,714	\$ 583,827
Department Total	\$ 522,973	\$	\$ 330,714	\$ 583,827
Planning & Zoning				
General Fund	\$ 623,309	\$	\$ 429,881	\$ 816,737
Department Total	\$ 623,309	\$	\$ 429,881	\$ 816,737
Library				
General Fund	\$ 572,887	\$	\$ 441,107	\$ 586,260
Projects Fund	350,150	189,956	74,195	101,000
Department Total	\$ 923,037	\$ 189,956	\$ 515,302	\$ 687,260

* 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	\$	420,789	\$	287,680	\$	476,789
Department Total	\$	<u>420,789</u>	\$	<u>287,680</u>	\$	<u>476,789</u>
Parks & Facilities Maintenance						
General Fund	\$	2,380,875	\$	(123,929)	\$	3,040,315
Projects Fund		1,650,000		60,962		1,804,685
Cemetery Fund		105,000		10,499		115,000
Department Total	\$	<u>4,135,875</u>	\$	<u>(123,929)</u>	\$	<u>4,960,000</u>
Engineering						
General Fund	\$	836,679	\$	637,214	\$	839,667
Department Total	\$	<u>836,679</u>	\$	<u>637,214</u>	\$	<u>839,667</u>
Police						
General Fund	\$	9,336,268	\$	(46,524)	\$	11,556,297
Projects Fund		367,066		50,211		311,501
Department Total	\$	<u>9,703,334</u>	\$	<u>3,687</u>	\$	<u>11,867,798</u>
Parks & Recreation						
General Fund	\$	440,677	\$	263,373	\$	451,326
Department Total	\$	<u>440,677</u>	\$	<u>263,373</u>	\$	<u>451,326</u>
Aquatic Center						
General Fund	\$	688,134	\$	(101,000)	\$	597,437
Department Total	\$	<u>688,134</u>	\$	<u>(101,000)</u>	\$	<u>597,437</u>
City Clerk						
General Fund	\$	360,268	\$	211,369	\$	363,638
Department Total	\$	<u>360,268</u>	\$	<u>211,369</u>	\$	<u>363,638</u>
Show Low TV						
General Fund	\$	224,928	\$	184,725	\$	235,785
Department Total	\$	<u>224,928</u>	\$	<u>184,725</u>	\$	<u>235,785</u>
Community Services Administration						
General Fund	\$	259,947	\$	179,937	\$	268,920
Projects Fund		716,611		42,614		659,900
Department Total	\$	<u>976,558</u>	\$	<u>42,614</u>	\$	<u>928,820</u>

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

Airport				
General Fund	\$ 2,801,596	\$ 21,157	\$ 970,908	\$ 3,472,118
Department Total	\$ 2,801,596	\$ 21,157	\$ 970,908	\$ 3,472,118
Streets				
HURF Fund	\$ 5,717,128	\$ (49,991)	\$ 1,700,883	\$ 7,657,080
SLID Fund	210,000		159,144	210,000
Department Total	\$ 5,927,128	\$ (49,991)	\$ 1,860,027	\$ 7,867,080
Public Transportation				
Public Transportation Fund	\$ 741,979		\$ 591,125	\$ 658,499
Department Total	\$ 741,979	\$	\$ 591,125	\$ 658,499
Wastewater				
Wastewater Fund	\$ 3,752,587		\$ 2,680,440	\$ 4,322,694
Wastewater Capacity Fund				
Department Total	\$ 3,752,587	\$	\$ 2,680,440	\$ 4,322,694
Water				
Water Fund	\$ 7,672,446		\$ 3,540,643	\$ 8,380,457
Water Capacity Fund				
Water DIF Fund				
Department Total	\$ 7,672,446	\$	\$ 3,540,643	\$ 8,380,457
Sanitation				
Refuse Fund	\$ 962,000		\$ 885,298	\$ 1,037,000
Department Total	\$ 962,000	\$	\$ 885,298	\$ 1,037,000
Self Insurance Fund				
Self Insurance Fund	\$ 2,106,000		\$ 2,772,544	\$ 2,106,000
Department Total	\$ 2,106,000	\$	\$ 2,772,544	\$ 2,106,000
White Mountain Partnership				
White Mountain Partnership	\$ 131,332		\$ 20,600	\$ 85,309
Department Total	\$ 131,332	\$	\$ 20,600	\$ 85,309

* 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 2022**

Instructions	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
FUND	2022	2022	2022	2022	2022	2022
GENERAL FUND	135.5	\$ 8,436,988	\$ 3,638,089	\$ 2,456,535	\$ 869,434	\$ 15,401,047
SPECIAL REVENUE FUNDS						
Streets	11	\$ 454,421	\$ 55,941	\$ 204,067	\$ 73,039	\$ 787,467
Total Special Revenue Funds	11	\$ 454,421	\$ 55,941	\$ 204,067	\$ 73,039	\$ 787,467
DEBT SERVICE FUNDS						
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Wastewater	12	\$ 521,594	\$ 61,945	\$ 232,300	\$ 63,955	\$ 879,794
Water	15	870,644	103,534	366,688	101,231	1,442,098
Total Enterprise Funds	27	\$ 1,392,238	\$ 165,479	\$ 598,989	\$ 165,186	\$ 2,321,892
INTERNAL SERVICE FUND						
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	173.5	\$ 10,283,647	\$ 3,859,509	\$ 3,259,591	\$ 1,107,659	\$ 18,510,407

Schedule	Reference	Instructions
Instructions	General Requirements	<p>Arizona Revised Statutes (A.R.S.) §§42-17101 and 42-17102 require cities and towns to prepare annual budgets on forms the Auditor General's Office developed.</p> <p>Cities and towns must prepare an annual budget for each department, public office, or official indicating the amount proposed to be spent from each fund. Budgets include estimated revenues and expenditures/expenses for the fiscal year and other information statute requires. For consistency, the budget should be prepared on the same basis used to prepare the fund financial statements. Fund financial statements are prepared on the modified accrual basis of accounting for the General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds. Fund financial statements are prepared on the accrual basis of accounting for Enterprise and Internal Service Funds. Cities and towns are not required to prepare budgets for the Fiduciary Funds (Agency, Investment Trust, and Private-Purpose Trust Funds) because these funds represent assets the city or town holds for others. Annual budgets for Fiduciary Funds, while not required, may be prepared for internal management purposes.</p> <p>Some cities and towns under a voter-approved alternative expenditure limitation (home rule) should budget for Internal Service and Fiduciary Funds to include these expenditures in the expenditure limitation. <i>The Uniform Expenditure Reporting System</i> (UERS) allows cities and towns to exclude expenses paid from Internal Service Fund charges for services to other funds of the government as quasi-external interfund transactions on Part II of the Annual Expenditure Limitation Report (AELR). Likewise, expenses reported in Fiduciary Funds are excludable as trustee or custodian on Part II of the AELR. However, cities and towns operating under a home rule may not take exclusions unless specifically included in the voter-approved resolution adopting the home rule. Therefore, such expenses would be subject to the city's or town's expenditure limitation. For most cities and towns operating under home rule, the expenditure limitation equals the total budgeted expenditures/expenses for all funds as reported in the last column on Schedule A of the budget forms.</p> <p>Flexible budgets are frequently used for Enterprise and Internal Service Funds to provide dollar estimates that vary according to demand for the goods or services provided. Cities and towns that employ flexible budgeting for Enterprise and Internal Service Funds should include on Schedule A estimated financial resources and expenses at maximum expected activity levels to provide a "worst-case" expenditure limitation comparison in order to help ensure that the city's or town's total actual expenditures/expenses do not exceed its expenditure limitation. Likewise, Schedules C, D, E, F, and G should include amounts at maximum expected activity levels; and, budgets for reduced, present, or expanded levels of activity may also be incorporated in these schedules for use in internal financial planning and budgetary control.</p>
Cover	Heading	Enter the city/town name and fiscal year data on the cover sheet. This information will be automatically transferred to the resolution and subsequent schedules.
Resolution	General	The resolution is recommended to support the final adopted budget. It is not required by statute and does not have to be published. Cities and towns not imposing property taxes should revise the resolution to omit references to property tax levies.
Resolution	First paragraph	Enter the date the Council proposed the budget estimate and the city/town name.
Resolution	Second Paragraph	Enter the date the budget was adopted.

Schedule	Reference	Instructions
Resolution	Third Paragraph	Enter the date the Council set the primary and secondary tax levies.
Resolution	Fifth Paragraph	Enter the city/town name and the fiscal year.
Resolution	Sixth Paragraph	Enter the city/town name and the date the budget was adopted.
Resolution	Closing	Obtain the signatures of the Mayor and Clerk on the resolution.
A	Summary Schedule of Estimated Revenues and Expenditures/Expenses	This schedule should be completed after Schedules B through E are completed. The appropriate information from Schedules B through E will automatically populate Schedule A. After entering all amounts on Schedules B through E, use the Tab key to enter amounts in the remaining cells on Schedule A (Fund Balance/Net Position at July 1 of the budget year, secondary property taxes, and any other reductions such as any amounts for future debt retirement). Cities/towns should verify the final amounts for accuracy. The amounts from Schedules F and G are not carried forward to Schedule A because that information is already included in amounts on Schedule E by fund.
A	Line: Adopted/Adjusted Budgeted Expenditures/Expenses Current Year	Equals the total amounts for each fund type in the Adopted Budgeted Expenditures/Expenses Current Year column and the Expenditure/Expense Adjustments Approved Current Year columns on Schedule E.
A	Line: Actual Expenditures/Expenses Current Year	Equals the total amounts for each fund type in the Actual Expenditures/Expenses Current Year column on Schedule E.
A	Line: Fund Balance/Net Position at July 1 of the Budget Year	Enter the fund balance/net position for each fund type at July 1. Obtain fund balance/net position at July 1 from the accounting records to include all resources the city/town estimates it will have available at the beginning of the year such as cash, and receivables it expects to collect in the budget year. Fund balance should not include amounts that are not in spendable form (e.g., prepaids, inventories, and capital assets, net of related debt), or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).
A	Line: Primary Property Tax Levy Budget Year	The entire estimated revenue from the primary property tax levy in the General Fund is pulled from Schedule B.
A	Line: Secondary Property Tax Levy Budget Year	Enter the estimated secondary property tax revenues in the appropriate fund types. Record secondary property taxes for payment of principal and interest on general obligation bonds in the Debt Service Funds. Total property taxes to be levied in the budget year must agree with the corresponding amount on line 3.C on Schedule B. If the city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied, check the box provided at the bottom of Schedule A and omit Schedule B.
A	Line: Estimated Revenues Other Than Property Taxes Budget Year	Equals the total amounts for each fund type in the Estimated Revenues Budget Year column on Schedule C.

Schedule	Reference	Instructions
A	Line: Other Financing Sources and (Uses) Budget Year	Equals the estimated amounts of other financing sources and other financing uses for the budget year for each fund type on Schedule D.
A	Line: Interfund Transfers In and (Out) Budget Year	Fund transfers in and out are the estimated amounts that will be transferred in or out of the fund type during the budget year. Interfund transfers are not expenditures, and the totals of transfers in and out for all funds must agree with the corresponding totals on Schedule D.
A	Line: Reduction for Amounts Not Available in the Budget Year	Resources may be reduced by certain amounts that will not be available to finance expenditures of the budget year. For illustrative purposes, Amounts for Future Debt Retirement, Future Capital Projects, and Maintained Fund Balance for Financial Stability have been included. Include a description on the blank lines provided to explain any additional reduction amount(s). Reductions must be entered as POSITIVE numbers for the formulas to calculate correctly.
A	Line: Total Financial Resources Available Budget Year	Equals the total of amounts available to be spent in the budget for the current fiscal year, in accordance with A.R.S. §42-17151(A)(1).
A	Line: Budgeted Expenditures/Expenses Budget Year	Equals the amount of money required for each item of expenditure necessary for city/town purposes, in accordance with A.R.S. §42-17102.
A	Line 1: Expenditure Limitation Comparison	Equals the total budgeted expenditures/expenses for the current year and budget year from the summary schedule above. The budget year also includes total other financing uses in the calculation.
A	Line 2: Expenditure Limitation Comparison	Enter the estimated net reconciling items for the current year and the budget year. Estimated net reconciling items for the current year may be obtained from that year's adopted budget. Estimated net reconciling items for the budget year may be determined by preparing an estimated AELR as part of the budgeting process. Enter estimated net reconciling items and estimated exclusions as positive or negative numbers, as appropriate. The <i>Uniform Expenditure Reporting System</i> Forms and FAQs on our Office's website includes examples of reconciling items and forms for preparing an AELR.
A	Line 3: Expenditure Limitation Comparison	Calculates budgeted expenditures/expenses adjusted for reconciling items.
A	Line 4: Expenditure Limitation Comparison	Enter the estimated exclusions from budgeted expenditures/expenses for the current year and budget year. If the city/town is operating under a voter-approved alternative expenditure limitation, only voter-approved exclusions may be used. Estimated exclusions may be obtained in the same manner as reconciling items described in line 2.
A	Line 5: Expenditure Limitation Comparison	Calculates the amount subject to the expenditure limitation adjusted for estimated exclusions.
A	Line 6: Expenditure Limitation Comparison	Enter the expenditure limitation provided by the Economic Estimates Commission (EEC) or the voter-approved alternative expenditure limitation, if applicable. The total amount subject to the expenditure limitation on line 5 must not exceed this amount.

Schedule	Reference	Instructions
B	Tax Levy and Tax Rate Information	NOTE: If the city/town has checked the box on Schedule A, it may omit Schedule B.
B	Line 1	Enter the maximum allowable primary property tax levies for the current year and budget year. The amount for the current year may be obtained from that year's adopted budget. Calculate the amount for the budget year in accordance with A.R.S. §42-17051(A).
B	Line 2	Enter the 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 in accordance with A.R.S. §42-17102(A)(18). Such excess taxes collected must be used to reduce the primary property tax levy in the following fiscal year. Do not include amounts received in the current year from the payment of delinquent taxes assessed in prior years, in accordance with A.R.S. §42-17051(B).
B	Line 3.A	Enter the amount of primary property taxes levied in the current year and the estimated amount of primary property taxes to be levied for the budget year. The estimated amount of primary property taxes to be levied for the budget year must not exceed the maximum allowable primary property tax levy for the budget year recorded on line 1.
B	Line 3.B	Enter the amount of secondary property taxes levied in the current year and the estimated amount of secondary property taxes to be levied for the budget year. Also, A.R.S. §35-458 requires that the levy for bond principal and interest payments must be net of all cash remaining in the bond interest and redemption fund(s) in excess of 10% of the annual principal and interest payments.
B	Line 3.C	Calculates the total amount of property taxes levied for the current year and estimated total property tax levy amount for the budget year.
B	Line 4.A	<p>1) Enter the amount of primary property taxes actually collected from the tax roll of the current year. If the actual amount of primary property taxes collected is not available, enter the actual amount collected as of the date the proposed budget was prepared, plus an estimate of primary property tax collections for the remainder of the fiscal year.</p> <p>2) Enter the amount of delinquent taxes collected from the tax rolls of fiscal years prior to the current year.</p> <p>3) Calculates the total primary property taxes collected.</p>
B	Line 4.B	<p>1) Enter the amount of secondary property taxes actually collected from the tax roll of the current year. If the actual amount of secondary property taxes collected is not available, enter the actual amount collected as of the date the proposed budget was prepared plus an estimate of secondary property tax collections for the remainder of the fiscal year.</p> <p>2) Enter the amount of delinquent taxes collected from the tax rolls of fiscal years prior to the current year.</p> <p>3) Calculates the total secondary property taxes collected.</p>
B	Line 4.C	Calculates the total property taxes collected.

Schedule	Reference	Instructions
B	Line 5.A	<p>1) Enter the primary property tax rate for the current year and the estimated primary property tax rate for the budget year. Calculate the estimated budget year tax rate by dividing the proposed tax levy for the budget year on line 3.A. by the assessed valuation, then multiplying by 100.</p> <p>2) Enter the secondary property tax rate for the current year and the estimated secondary property tax rate for the budget year applicable to city/town taxpayers for payment of principal and interest on general obligation bonds. Calculate the estimated budget year tax by dividing the proposed tax levy for the budget year on line 3.B. by the assessed valuation, then multiplying by 100.</p> <p>3) Calculates the total city/town tax rate for the current year and the estimated total city/town tax rate for the budget year.</p>
B	Line 5.B	On the line provided, enter the number of special assessment districts within the city/town for which secondary property taxes are levied.
C	Revenues Other Than Property Taxes	All estimated revenues other than property taxes must be identified on this schedule by source of revenue within each fund type.
C	Column: Source of Revenues	<p>Enter the title of each fund and its revenue sources other than property taxes. All funds must be included within the appropriate fund type. Disclose assessments received from special assessment districts that are treated as revenues of the city/town as a revenue source in the applicable fund.</p> <p>Categorize intergovernmental revenues by source as well as by fund. List federal, state, and county sources separately. Categorize motor vehicle license taxes as county revenue under intergovernmental revenues.</p> <p>In-lieu property taxes should include amounts paid by governments exempt from paying property taxes, such as the federal government, and those governments A.R.S. §48-242 does not cover, which provides for voluntary contributions.</p> <p>Voluntary contributions received under A.R.S. §48-242 must be recorded on the applicable line in the General Fund. Voluntary contributions consist of contributions from any irrigation, power, electrical, or agricultural improvement district engaged in the sale of electric power, which is located within the city/town and elects to make a voluntary contribution to the city/town. Contributions from the Salt River Project fall into this category. Base the amount of the contributions on information prepared by the Arizona Department of Revenue and transmitted to the city/town by the County Assessor.</p>

Schedule	Reference	Instructions
		<p>Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.</p> <p>Use Permanent Funds to account for monies that are legally restricted to the extent that only earnings, and not principal, may be used to support city/town government or citizens programs; for example, the Fire Fighters' Relief and Pension Fund.</p>
C	Column: Estimated Revenues Current Year	Enter the amounts from the Estimated Revenues column on Schedule C from the prior year's adopted budget.
C	Column: Actual Revenues Current Year	Enter the amounts of revenues other than property taxes for the current year. These amounts include 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.
C	Column: Estimated Revenues Budget Year	Enter the estimated revenues other than property taxes for the budget year. Do not include proceeds from other financing sources such as the sale or refunding of bonds and interfund transfers on this schedule; include them on Schedule D.
D	Other Financing Sources/(Uses) and Interfund Transfers	Include receipt of monies, such as those from the sale or refunding of bonds, loans, or installment sales of city/town property; payments to a refunded bond escrow agent; and interfund transfers on this schedule, not on Schedule C. Also include proceeds from sources such as bonds expected to be received in the Enterprise Funds on this schedule.
D	Column: Fund	Enter all funds within the appropriate fund type.
D	Column: Other Financing Sources Budget year	<p>Enter the amounts expected to be received in the budget year from other financing sources by fund and in total for each fund type.</p> <p>Disclose bond proceeds of special assessment districts, which are considered to be other financing sources of the city/town, in the applicable fund.</p>
D	Column: Other Financing (Uses) Budget Year	Enter the amounts expected to be paid in the budget year as other financing uses by fund and in total for each fund type. Other financing uses must be entered as POSITIVE numbers in order for the formulas in the spreadsheet to calculate correctly.
D	Column: Interfund Transfers Budget Year	<p>Enter estimated transfers in and out for the budget year for each fund and the totals for each fund type. Transfers out must be entered as POSITIVE numbers in order for the formulas in the spreadsheet to calculate correctly. Transfers in must equal transfers out on the TOTAL ALL FUNDS line.</p> <p>NOTE: Interfund transfers are not expenditures and should not be entered on any other schedules.</p>
E	Column: Fund/Department	<p>Enter titles of funds and departments within each fund. All funds must be included within the appropriate fund type. Several departments of the General Fund have been listed for illustrative purposes.</p> <p>An amount must be budgeted for unanticipated contingencies or emergencies in accordance with A.R.S. §42-17102(A)(4). An example line item is provided in each fund type.</p>

Schedule	Reference	Instructions
E	Column: Adopted Budgeted Expenditures/Expenses Current Year	Enter the amounts from the Budgeted Expenditures/Expenses column on Schedule E from the prior year's adopted budget.
E	Column: Expenditure/Expense Adjustments Approved Current Year	Enter the amounts of each departmental transfer the Council approved during the current year, in accordance with A.R.S. §42-17106(B).
E	Column: Actual Expenditures/Expenses Current Year	Enter the amounts of the current year actual expenditures/expenses, if available. If the actual expenditures/expenses are not available, enter the actual amounts as of the date the proposed budget was prepared, plus the estimated expenditures/expenses for the remainder of the fiscal year.
E	Column: Budgeted Expenditures/Expenses Budget Year	Enter the amounts of estimated expenditures/expenses for the budget year by department, fund, and total. Although budgets for Enterprise Funds should be prepared on the accrual basis, to comply with A.R.S. §42-17102(A) include estimated payments for capital acquisitions, and principal and interest payments on long-term debt in the Enterprise Funds.
F	Expenditures/Expenses by Department	Schedule F helps facilitate budgetary comparison reporting at the department level (the statutorily required legal level of budgetary control) when a single department is budgeted in more than 1 fund. Total expenditures on Schedule F should agree to total expenditures on Schedule E. Please note, if a city/town budgets each department in only 1 fund, Schedule F may be omitted.
F	Column: Department/Fund	Enter the titles of each department and each fund in which the department is budgeted.
F	Column: Adopted Budgeted Expenditures/Expenses Current Year	Enter the amounts from the Budgeted Expenditures/Expenses column on Schedule F from the prior year's adopted budget. If Schedule F was not used in the prior year, these amounts may be determined from the prior year's Schedule E for the departments that are budgeted in more than 1 fund.
F	Column: Expenditure/Expense Adjustments Approved Current Year	Enter the amounts of each departmental transfer the Council approved during the current year, in accordance with A.R.S. §42-17106(B).
F	Column: Actual Expenditures/Expenses Current Year	Enter the amounts of the current year actual expenditures/expenses, if available. If the actual expenditures/expenses are not available, enter the actual amounts as of the date the proposed budget was prepared, plus the estimated expenditures/expenses for the remainder of the fiscal year.
F	Column: Budgeted Expenditures/Expenses Budget Year	Enter the amounts of estimated expenditures/expenses for the budget year for each department by fund. Although budgets for Enterprise Funds should be prepared on the accrual basis, to comply with A.R.S. §42-17102(A) include estimated payments for capital acquisitions, and principal and interest payments on long-term debt in the Enterprise Funds.
G	Full-Time Employees and Personnel Compensation	Schedule G helps facilitate reporting the estimated number of full-time equivalent employees and the total estimated personnel compensation at the fund level as required by A.R.S. §42-17102(A)(1).
G	Column: Fund	Enter the title of each fund. All funds must be included within the appropriate fund type.

Schedule	Reference	Instructions
G	Column: Full-Time Equivalent (FTE)	Enter the estimated number of full-time equivalent employees for the budget year by fund.
G	Column: Employee Salaries and Hourly Costs	Enter the amounts of estimated expenditures/expenses for the budget year for all employee salaries and hourly costs by fund, including amounts budgeted for employee salary increases in the budget year.
G	Column: Retirement Costs	Enter the amounts of estimated expenditures/expenses for the budget year for employee retirement costs by fund.
G	Column: Healthcare Costs	Enter the amounts of estimated expenditures/expenses for the budget year for employee healthcare costs by fund.
G	Column: Other Benefit Costs	Enter the amounts of estimated expenditures/expenses for the budget year for all other employee benefit costs not included in the previous columns by fund.
G	Column: Total Estimated Personnel Compensation	Sums the amounts in the columns titled Employee Salaries and Hourly Costs, Retirement Costs, Healthcare Costs, and Other Benefit Costs.

General Government	15,154,683	25.3%
Public Safety	11,607,194	19.5%
Community Services	1,903,943	3.2%
Debt Service	1,272,622	2.1%
Improvement Districts/CFD	165,660	0.3%
Public Works	15,992,679	26.7%
Utilities	13,340,150	22.3%
	59,897,133	100.0%
Self-Insured Medical	2,106,000	
Transfers	4,814,176	
Unanticipated	6,000,000	
	(0.00)	
	72,817,309	

5,158,645
1,249,837
6,406,582
13,315,740
19,722,322

11/8/2012
7/18/2012

General Fund		
Manager, Attorney & Clerk	1,482,143	4.6%
City Council	409,093	1.3%
Administrative Services	1,817,838	5.6%
General Operations	4,751,478	14.6%
Facilities/Maintenance	3,040,315	9.4%
Debt Service	1,272,622	3.9%
Capital Fund	1,003,241	3.1%
Community Services	1,306,606	4.0%
Airport	3,472,118	10.7%
Aquatic Center	597,437	1.8%
Planning and Zoning	816,737	2.5%
Engineering	839,667	2.6%
City Magistrate	110,899	0.3%
Police	11,556,297	35.6%
0		
	32,476,300	100%
	30,200,527	

Manager, Attorney & Clerk	1,482,143	
Administrative Services	1,817,838	
Community Services	1,903,943	
General Operations	4,751,478	
Capital	4,043,566	
City Council	409,093	
Planning and Zoning	816,737	
Engineering	839,667	
Airport	3,472,118	
City Magistrate	110,899	
Police	11,556,297	
Debt Service	1,272,622	7,171,974