City of Show Low
Final Budget

Fiscal Year Ending
June 30, 2010

July 22, 2009

CITY OF SHOW LOW
2009-10 BUDGET MESSAGE

July 22, 2009

Dear Citizens:

We are pleased to present the final budget for the City of Show Low for fiscal year 2009-10 (July 1, 2009 through June 30, 2010). The final budget was adopted by the Show Low City Council at the July 21, 20009 regular meeting. It is a collaborative effort by all City departments to deliver a budget that meets the Council's goals for this fiscal year. Where appropriate, departments submitted budget requests that concentrated on using fewer personnel and fewer dollars for programs that provide services to the community. Based on the Council's priorities, this budget focuses on infrastructure and maintaining services with less funding than has been available in the past.

This has been a challenging budget process. Sales tax and building-related revenues significantly declined in the past year. Revenues in the General Fund are projected to decline by a minimum of $1.4 million from the 2008-09 fiscal year ending estimates. Further analysis shows that 2009-10's comparable revenues are projected to decline $3.7 million from the original 2008-09 revenue estimates. City staff made many budget reductions in the 2008-09 fiscal year to bring expenses in line with slowing revenues.

State-shared revenues will also decrease in 2009-10. Projections for revenue-sharing and state-shared income tax were provided to all cities by the Arizona Department of Revenue (DOR). The DOR advised that it chose to be very conservative in its estimates for 2009-10 so it did not have to revise them downward later in the fiscal year and leave cities short of funds.

In an effort to remain conservative for next year, staff has reduced expected revenues significantly for 2009-10. We hope that these conservative projections will allow us to operate in the 2009-10 fiscal year without further budget reductions during the year. If revenues do increase beyond projections, that money will go directly toward increasing reserves.

Our City staff spent many hours reviewing service level trends and staffing patterns so that the impact of reductions would be minimal. However, many vacant positions and some filled positions were eliminated in response to declining revenues. Some low-priority programs were reduced in 2009-10, but high-priority programs will generally be maintained

This message is intended to provide a brief overview of the budget for 2009-10. More detailed information about each City function is available in the various sections of the budget document.

BUDGET FORMAT STAYS MUCH THE SAME FOR 2009-10

While the process continues to be refined, the budget format is much the same as last year with a few improvements. We have continued to provide historical line-item information for each

department for comparative purposes. Additionally, we have provided selected service level (performance) indicators, which provide a snapshot of departmental activities and are not intended to show all the services and programs that departments provide. This budget also contains a section that provides details concerning all of the outstanding debt of the City of Show Low.

Our staff and the Council hosted two town hall meetings to receive citizen input on the budget. Additionally, the Council held several public study sessions to review the budget prior to its final adoption.

GENERAL FUND

Substantial changes were made to the General Fund for 2009-10. As mentioned earlier, many vacant positions were eliminated and some filled positions were reduced to balance the budget.

In some cases, staff looked at doing things differently. For example, staff recommended that the monthly newsletter to our citizens no longer be distributed with the water bills and available only on our City website. This saves $18,000 a year in paper and printing costs, but we also have hard copies available at various City facilities for those without Internet access.

Given the slow economy, some General Fund departments were scaled back to reflect slower workloads. Reductions are detailed in each department's budget.

HIGHWAY USERS REVENUE FUND (HURF)

The HURF program will receive less money from fuel (gasoline) tax revenues in 2009-10. However, the City will finish constructing improvements to several streets using GADA (Greater Arizona Development Authority) bond money obtained two years ago. Street maintenance and repair is still a priority in this budget.

CAPITAL PROJECTS

The monetary value of all capital projects proposed for all funds in 2009-10 exceeds $15 million. These projects include General Fund carryovers and new projects as well as projects in the Street, Water, Wastewater, and Airport Funds. Projects include road improvements, overlays, water and sewer line replacements, projects at the regional airport, and the new library and future renovation of the existing library into a city hall.

WATER FUND

The Water Fund continues to be in satisfactory financial condition. Water employees will continue to replace water lines as needed and make other repairs to the system. Other water projects deal with new development in Show Low as well as ongoing operation and system maintenance. We are building a reserve for a water treatment facility to enable us to use water from Show Low Lake to support future needs.

WASTEWATER FUND

The Wastewater Fund does not include a General Fund subsidy in 2009-10. Wastewater staff will continue to concentrate on maintenance.

Line replacement and other maintenance projects will take priority. As Show Low grows and development expands, consideration will have to be given to upgrading our treatment plant and seeking other methods to treat wastewater.

OTHER PROGRAMS

Show Low Regional Airport – The airport will continue improving its facilities in 2009-10 through a number of federal and state grants. We still expect that a number of projects relating to airfield improvements will be undertaken. At this time, the airport expects to receive $6 million in grants for the 2009-10 fiscal year. The City will have to match this amount by contributing about $153,750.

Public Transit – The Four Seasons Connection transit system in Show Low and Pinetop-Lakeside continues to show increased ridership each year. Two new large-capacity buses were purchased last year to improve service in Show Low and Pinetop-Lakeside. Show Low's cost of providing this service is estimated to be $71,275 for 2009-10, partially offset by a $2,600 contribution by Navajo County.

The Arizona Department of Transportation (ADOT) funded an expanded route to Holbrook, which began service in April 2009. A region-wide contest among fifth graders led to the new route's name, White Mountain Connection. All of the municipalities along the route and Northland Pioneer College were each to pay 10% of the unreimbursed cost while Navajo County was to pay 40% of the unreimbursed cost. Show Low's share of this additional service was to be $9,005. However, thanks to the generosity of Navajo County, all of the participating entities' contributions will be paid out of the county's transit-related funds for the entire 2009-10 fiscal year.

Also, ADOT has advised that an additional $500,000 is being made available from stimulus funds to expand the bus barn, provide additional paving at the bus barn, buy another new bus, and purchase a shop truck for use by the City's contractor.

Refuse Collection – This is the fourth year of a five-year contract with Waste Management for trash collection services. We do not anticipate significant changes to the waste collection program in 2009-10. However, the current contract does allow collection price adjustments based on Consumer Price Index changes and any change in fuel prices over a specified base rate. Staff believes that any changes for 2009-10 will be minor since inflation is low and fuel prices have decreased somewhat from last year.

Aquatic Center – The aquatic center slightly reduced its hours of operation late last fiscal year and reassigned some personnel to save money in 2009-10. We forecast that the aquatic center will still require a subsidy of approximately $273,793 from the General Fund in 2009-10. This compares to an actual subsidy of $378,931 from the General Fund in the 2008-09 fiscal year.

Medical Insurance – The medical insurance fund continues to be fiscally sound. Staff continues to review the plan and will recommend minor changes as needed. The City added a third tier of options for employees during 2008-09 and a number of employees have taken advantage of the new high-deductible option.

Most City employees participate in one of the plans and they should be commended for their prudent use of plan benefits. However, skyrocketing health care costs have forced us to be more far-sighted in administering our medical insurance benefits.

Debt Service – The Debt Service Fund is used to pay the general debt obligations that the City currently owes as well as some lease/purchase obligations, such as funding police vehicles and a postage machine. Other debt service obligations are budgeted in the fund that used the bond proceeds in the past. Citizens will see continued debt service payments in several funds (airport and HURF) as repayment of the GADA bonds continues. Additionally, debt service payments on the new library bonds have begun.

A schedule of all debt of the City is included in the last section of the budget book. After many years of payments, the Certificates of Participation that were issued some years ago will be totally paid by the end of the 2009-10 fiscal year.

Improvement Districts – The two improvement districts located within the Torreon project boundaries (Nos. 5 and 6) continue to be used only to pay debt service on the assessments that have been in place for a number of years. No significant changes are anticipated for these budgets.

Construction is now complete at Improvement District No. 7, located along White Mountain Road behind the Spine Care Institute. Only assessments and debt service expenditures will be budgeted from now on.

No taxpayer dollars are used to fund these improvement districts.

SUMMARY

The budget for 2009-10 provides for basic services and capital projects in Show Low. Although the economy is slow in the area, this budget provides for the safety of our citizens and also provides other programs enjoyed by our citizens. Staff will continue to be vigilant and monitor resources and expenses carefully in the future.

We thank all the staff members that assisted in developing this budget. They spent many hours preparing, brainstorming, and reviewing the various department budgets to create a budget that we can abide by.

The final budget is available for viewing on our website at www.showlowaz.gov. As always, staff is available to answer questions that any citizen may have.

Respectfully submitted,

Rick Fernau
Mayor

CITY OF SHOW LOW
2009-10 FINAL BUDGET

MAYOR

Rick Fernau

City Council

Rennie Crittenden, Vice Mayor
Virginia Evans
Gene Kelley
Jack Latham
Daryl Seymore
Gerry Whipple

Ed Muder
City Manager

Joel Weeks
Deputy City Manager

Mike Urie
Administrative Services Director

CITY OF SHOW LOW, ARIZONA 2009-10 BUDGET

Show Low, the commercial and tourism hub of the White Mountains, was established in 1870 and incorporated in 1953. Located in Southern Navajo County, at an elevation of 6,350 feet, our city is 175 miles northeast of Phoenix and 195 miles north of Tucson. Show Low's estimated population is 12,400 people with a land area estimated at 41 square miles.

City Of Show Low

2009-10 TENTATIVE BUDGET

TABLE OF CONTENTS

Budget Process, Council Review and Input 1

General Budget and Financial Policies 3

Organization Chart 5

Revenue and Expenditure Summary-All Funds 6

General Fund Summary 7

City of Show Low Personnel Listing 9

DEPARTMENTS

City Council 10

City Attorney 12

City Manager 14

City Clerk/Public Information 16

Community Promotion 18

Human Resources 22

Magistrate Court 24

Finance 26

Planning & Zoning 28

Community Services Administration 30

Information Services 32
Library 34
Recreation Programs 36
City 4 TV 38
Facilities Maintenance 40
Parks Maintenance 42
Public Works/Engineering 44
Police 46
Communications 48
Animal Control 50
HIGHWAY USERS REVENUE FUND (Streets) 52
PUBLIC TRANSIT 54
TRANSPORTATION ASSISTANCE FUND 56
STREET LIGHTING DISTRICT 58
WATER FUND 60
WASTEWATER FUND 62
AIRPORT 64
AQUATIC CENTER 66
WATER DEVELOPMENT FEES 68
WASTEWATER DEVELOPMENT FEES 70

REFUSE COLLECTION 72

CAPITAL IMPROVEMENT FUNDS 74

DEBT SERVICE FUND 78

IMPROVEMENT DISTRICTS 80

MEDICAL INSURANCE POOL 84

City of Show Low Investment Policy 89

Glossary 95

Demographics 99

Debt Service Summary 103

Five-Year Capital Improvement Program 109

Impact Fee Summaries 115

This page left blank

BUDGET PROCESS, COUNCIL REVIEW AND INPUT, PUBLIC HEARINGS AND BUDGET ADOPTION

Each year, the City of Show Low budget is developed in conjunction with the Mayor and City Council, residents, city employees, the City Manager's Office and all city departments.

Modified Zero-Base Budgeting Process

The City of Show Low uses a modified zero-base budgeting process. Departments submit an estimate of the costs associated with providing their current levels of service for the following year. Staff reviews these base budget estimates to ensure that only the funding needed to continue current service levels is included in the department's base budget for the following year. This review is called a technical review because of its non-programmatic, line item by line item review. A department's base budget funding may differ from its current year funding for a variety of reasons. For example, an increase or decrease in electricity or postage rates would be reflected in the base budget.

After these budget requests are reviewed, departments are asked to identify 10 percent of their budget for potential elimination. These proposals are called base reductions and represent the department's lowest-priority activities. Departments are also asked to provide any requests for new or expanded programs. These are called supplemental budget requests.

Base reductions and supplemental requests include all costs associated with a specific program or service. For example, costs for a swimming pool would include personnel costs, chemicals for the pool and building maintenance and utilities.

When base reductions and supplemental requests are proposed, they are ranked together according to the department's priorities. The department indicates whether making a base reduction to add a new program would be possible, and also indicates which supplemental programs and base reductions are most critical to the department.

2009-10 Budget Process

In January 2009, staff presented a mid-year report to the City Council. The Mayor and Council were advised that General Fund growth was barely positive and balancing the 2009-10 budget would be challenging. The main factor impacting next year's budget is the slowing local economy in general and specifically the major decrease in residential building activity and retail sales in Show Low.

Community Input

Several community budget meetings were held during the months of January and April. Also, citizens were invited to attend Council budget town halls during April and May.

Tentative Budget Adoption – June 2nd

On June 2, 2009 the tentative budget will be presented to the City Council for consideration. At this point, the City Council may change the budget, but only in certain circumstances may the budget be increased. Generally the ability to increase the budget applies to expenditures exempted from the state expenditure limitation. Transfers between department appropriations are still permissible before the final budget is adopted.

Final Budget Adoption – July 7th

A public hearing and final adoption are scheduled for July 7th.

The chart on the next page is an overview of the budget calendar:

BUDGET PROCESS, COUNCIL REVIEW AND INPUT,
PUBLIC HEARINGS AND BUDGET ADOPTION (Continued)

January 13, 2009	Budget Study Session
January 22, 2009	Town Hall Budget Session
February 13, 2009 to March 9, 2009	City Manager Budget Reviews
April 7, 2009	Budget Review Meeting
April 9, 2009	Town Hall Budget Session
April 16, 2009	Council Budget Study Session
April 23, 2009	Council Budget Study Session
April 30, 2009	Council Budget Study Session (if needed)
May 19, 2009	Council Budget Study Session (complete changes to Tentative Budget)
June 2, 2009	Council Consideration of Tentative Budget
July 7, 2009	Council Consideration of Final Budget

GENERAL BUDGET AND FINANCIAL POLICIES

City of Show Low budget and financial policies are governed by Arizona state law, the City Charter and generally accepted accounting standards. These laws and standards set budget calendar dates, provide for budget control, describe ways to amend the budget after adoption, and identify appropriate methods for budgeting, accounting and reporting. The Arizona Constitution establishes the property tax system and assessed valuation limits. The constitution also provides annual expenditure limits and sets total bonded debt limits. The City of Show Low currently does not have a property tax.

The city's budget policies are extensions of these basic laws and follow generally accepted governmental budgeting and accounting practices and standards.

A BALANCED BUDGET IS REQUIRED

Arizona law (Title 42 Arizona Revised Statutes) requires the City Council to annually adopt a balanced budget by purpose of public expense. State Law defines this balanced budget as "the primary property tax levy, when added together with all other available resources, must equal these expenditures."

AMENDMENTS TO THE BUDGET AFTER FINAL ADOPTION

Generally, by Arizona state statute, no expenditure may be made nor liability incurred for a purpose not included in the budget even if additional funds become available.

In certain instances, however, the budget may be amended downwards after adoption. All budget amendments require City Council approval. If funds are available, appropriations may be increased for certain funds specifically excluded from the limitations in the Arizona Constitution. These funds are bond proceeds, Arizona Highway User Revenue, debt service and grants. At the end of each fiscal year, the City Council adopts an amendment to the budget ordinance for any necessary increases in these funds. These increases are largely caused by federal grants that become available throughout the fiscal year and by timing changes in capital projects funded by bond proceeds.

Finally, transfers of amounts within any specific fund or within the General Fund programs can be made upon approval of the city manager.

ANNUAL EXPENDITURE LIMITATION

Show Low is subject to an annual expenditure limitation imposed by the Arizona Constitution. The constitution provides for four processes to exceed the expenditure limitation: (1) a local four-year home rule option, (2) a permanent adjustment to the 1979-80 base, (3) a one-time override for the following fiscal year, and (4) an accumulated for pay-as-you-go capital. All require voter approval. On March 11, 2008 Show Low voters approved the home rule option for another four years.

REVENUE MANAGEMENT

All local governments struggle to generate the funds necessary to provide, maintain and enhance the service demands of their community. Arizona cities and towns largely rely on local sales taxes and state shared, income and vehicle license taxes. This reliance on sales tax collections results in a highly cyclical revenue base.

Given our reliance on sales taxes, developing personal income is an important step in managing our revenue base. In recent years, considerable effort has been devoted to attracting employers that will provide our residents with jobs and to developing a workforce that will support the needs of employers. We have also worked to develop an employment base that is diverse and not concentrated in one or two areas.

FUND STRUCTURE

The budget presented here is made up of four distinct fund groups: general, special revenue, debt service and enterprise funds. All planned uses of these fund types are included in the annual budget.

General Funds

These revenues come from four major sources: local sales (privilege license) taxes, state shared revenues, user fees and other revenues. State-shared taxes include state-shared sales, vehicle license and income taxes. There are also user fees as well as interest earnings and fines. General funds are used to provide the most basic of city services: police, parks, library, magistrate court and other like services.

GENERAL BUDGET AND FINANCIAL POLICIES
(Continued)

Special Revenue Funds

These funds are associated with highway maintenance, public transit, sidewalk repair and street lighting. Revenues are provided for a specific purpose and are restricted as to how they are spent.

Grant Funds

Grant funds include Community Block Grant funds and various other grant allocations. Grant funds can be applied only to grant-eligible expenditures.

Enterprise Funds

Enterprise funds include Water, Wastewater, Airport, Aquatic Center and Refuse funds. Enterprise funds are "self contained" and can only be used to pay for the costs associated with enterprise fund-related services and programs. Generally, fees are set to recover all costs associated with providing these services. These costs include day-to-day operations and maintenance, pay-as-you-go capital improvements and debt service.

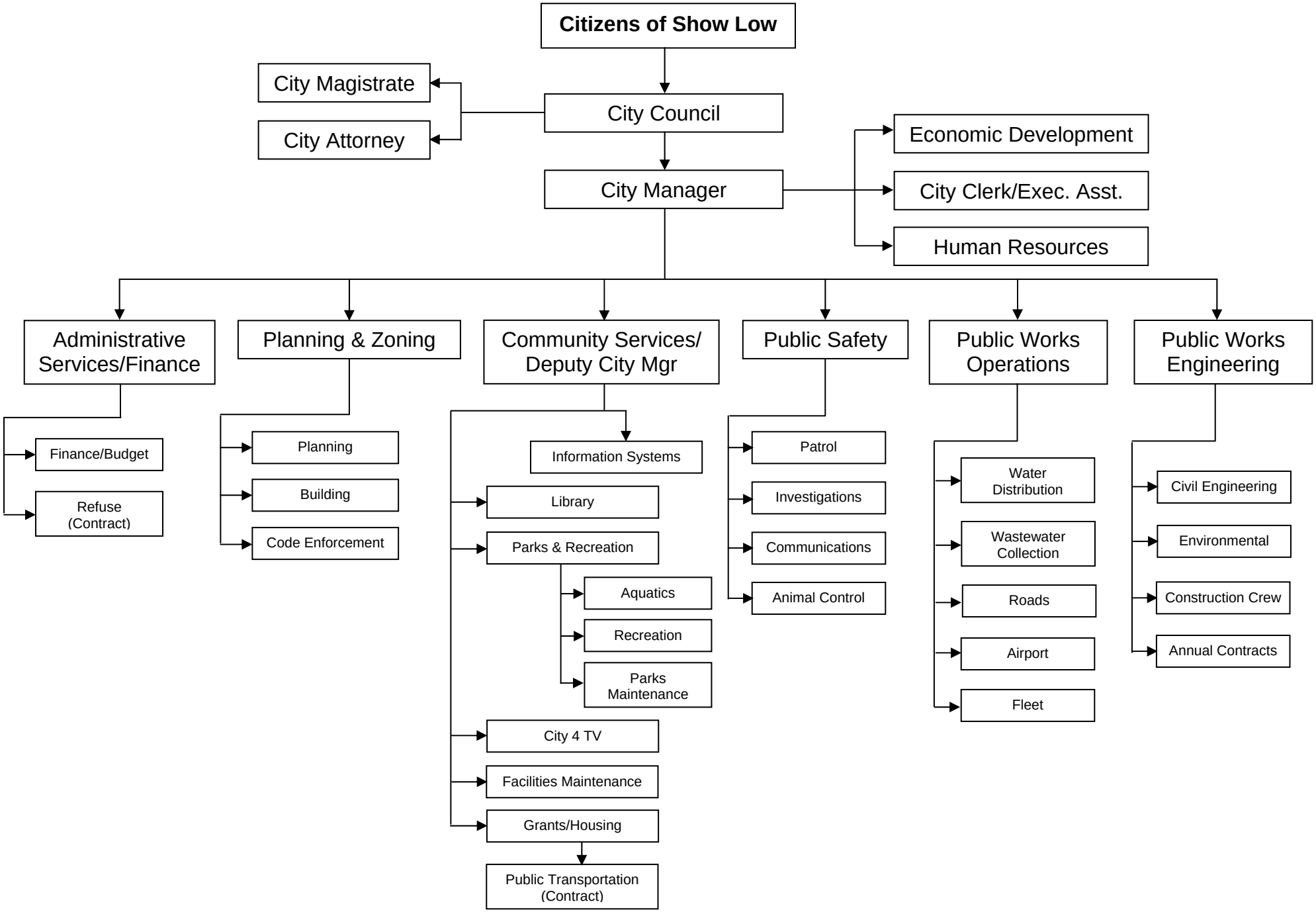
Fiduciary Funds

Fiduciary funds, including permanent and agency funds, represent funds held for others. Reserves and expenditures for these funds are not presented in the comprehensive annual financial report (CAFR). However, the year end balances held in fiduciary funds are provided in the CAFR.

Debt Service Funds

Debt service expenditures include payments of principal, interest, costs of issuance and bond reserve requirements for bonds issued. Currently, the special improvement districts all function as debt service funds as construction is complete in each improvement district. Improvement districts are not funded with general tax dollars, but rather with assessments on property owners in the respective districts.

City of Show Low Organizational Chart



June 2009

CITY OF SHOW LOW
SUMMARY - ALL FUNDS
2010 BUDGET

FUND	ESTIMATED BEGINNING RESERVES	2009-10 REVENUES	2009-10 BUDGET	ESTIMATED YEAR END RESERVES
GENERAL	$ 13,585,565	$ 23,906,496	$ 35,784,570	$ 1,707,491
HIGHWAY USER REVENUE (Streets)	140,081	2,959,376	3,099,457	-
LOCAL TRANS. ASSISTANCE (LTAF)	9,565	54,719	50,000	14,284
PUBLIC TRANSPORTATION	26,884	1,306,271	1,295,020	38,135
STREET LIGHT DISTRICT	22,100	140,250	137,500	24,850
AIRPORT	51,122	7,677,383	7,725,845	2,660
AQUATIC CENTER	20,475	393,793	414,268	-
REFUSE	115,601	611,500	635,000	92,101
WATER	1,320,718	2,454,998	2,625,962	1,149,754
WASTEWATER	850,123	1,977,350	2,624,104	203,369
WATER PLANT DEVELOPMENT FEES	1,018,751	35,000	200,000	853,751
WASTE WATER PLANT DEVELOPMENT FEES	4,643,103	180,000	1,000,000	3,823,103
CAPITAL IMPROVEMENTS (CDBG)	-	260,016	260,016	-
CAPITAL IMPROVEMENTS	-	7,737,183	7,737,183	-
DEBT SERVICE	542,232	1,019,287	1,561,519	-
IMPROVEMENT DISTRICT #5	237,413	631,500	627,300	241,613
IMPROVEMENT DISTRICT #6	305,748	567,000	488,000	384,748
IMPROVEMENT DISTRICT #7	44,356	127,500	83,090	88,766
EMPLOYEE BENEFIT FUND	-	87,000	87,000	-
MEDICAL INSURANCE POOL	1,076,523	2,097,308	1,825,000	1,348,831
TOTALS	$ 24,010,360	$ 54,223,930	$ 68,260,834	$ 9,973,456

	2008 ACTUAL	2009 ORIGINAL BUDGET	2009 REV. EST	2010 ORIGINAL BUDGET
Beginning Reserves	$ 11,362,852	$ 13,929,576	$ 13,338,585	$ 13,585,565
REVENUES				
State Sales Tax	830,258	894,074	824,074	759,963
City Sales Tax	11,020,552	10,750,000	8,750,000	7,875,000
Electric Franchise Tax	231,393	205,750	223,292	205,750
Gas Franchise Tax	110,494	108,250	110,518	108,250
TV Franchise Tax	55,203	45,000	45,000	45,000
Urban Revenue Sharing	1,514,107	1,457,194	1,382,194	1,276,219
Auto In Lieu Tax	589,820	590,500	590,500	564,999
Business Licenses	15,815	12,000	16,000	15,000
Charges for Services (Dev. Fees)	158,960	215,000	30,000	30,000
Other Funding Sources	30,061	40,000	35,500	35,750
Interest Earned on Investments	305,568	350,000	50,061	50,000
Fines and Forfeitures	144,991	115,000	192,000	205,000
Photo Enforcement Collections	-	-	-	1,683,065
Planning and Zoning Fees	520,137	475,850	180,000	195,000
Engineering Plan Check Fees	15,040	125,950	10,000	10,000
Library Fees	21,514	18,000	20,000	20,000
Engineering Services	60,886	72,500	12,000	12,000
Dispatching Services	124,051	95,000	121,500	125,000
IG Revenue	249,929	110,000	243,300	110,000
Animal Control	8,520	5,000	5,000	5,000
Parks and Recreation Fees	67,090	71,500	65,000	65,000
Cable TV Fees	15,886	15,000	16,000	15,000
Unanticipated Revenues	-	10,000,000	-	10,000,000
Cemetery Revenue	43,675	31,500	40,000	35,000
Forest Service Lease	-	-	-	48,000
Misc Income	61,513	45,000	80,000	70,000
Sale of Assets	1,416,206	-	5,000	2,500
Bond Proceeds	3,278,058	-	-	-
Nikolaus Park Grant	-	-	312,900	-
Forest Health Grant	93,220	150,000	290,000	290,000
TOTAL REVENUES	20,982,947	25,998,068	13,649,839	23,856,496

CITY OF SHOW LOW
GENERAL FUND SUMMARY
REVENUES AND EXPENDITURES
2010 BUDGET

	2008 ACTUAL	2009 ORIGINAL BUDGET	2009 REV. EST	2010 ORIGINAL BUDGET
EXPENDITURES				
City Council	190,508	402,762	346,059	344,672
Economic Development/Promotion Programs	2,962,956	646,950	569,202	348,100
City Attorney	363,189	330,711	256,858	298,220
City Manager	256,708	835,130	396,884	345,442
City Magistrate	157,406	167,985	144,693	276,164
Human Resources	603,368	629,796	611,368	581,835
City Clerk/Public Information	284,740	375,705	275,582	228,569
Finance	669,455	732,935	603,968	476,336
Information Services	397,196	496,619	411,625	319,504
Planning and Zoning	846,496	815,029	661,399	531,365
Community Services Administration	276,220	449,629	207,168	522,371
Library	573,926	638,628	575,103	518,034
Recreation	305,097	340,806	322,260	294,170
TV-4	232,256	229,065	198,881	156,968
Police	3,558,025	3,402,322	3,399,929	5,045,765
Police Communications	838,346	927,045	915,730	1,056,947
Animal Control	174,996	161,627	161,408	159,815
Engineering	644,061	676,915	575,716	536,092
Facilities Maintenance	568,279	507,766	462,608	431,900
Parks Maintenance	453,540	413,857	342,119	298,059
Capital Outlay/Projects	342,038	-	-	-
City Facilities Projects	-	6,330,000	(125,000)	6,455,000
Unanticipated Expenditures	-	10,000,000	-	10,000,000
Arbitrage Rebate Reserve for GADA bonds	-	-	-	55,000
Transfer to Reserve	-	250,000	250,000	-
Transfers Out	4,308,408	7,518,850	1,839,299	6,504,242
TOTAL EXPENDITURES	19,007,214	38,102,011	13,402,859	35,784,570
Total Reserves (Audited for '08 Actual)	$ 13,338,585	$ 1,825,633	$ 13,585,565	$ 1,707,491
Voter Required & Emergency Reserve	1,354,339	1,604,339	1,604,339	1,604,339
Ending Reserves	$ 11,984,246	$ 221,294	$ 11,981,226	$ 103,152

CITY OF SHOW LOW
PERSONNEL LISTING
BY DEPARTMENT
2010 BUDGET

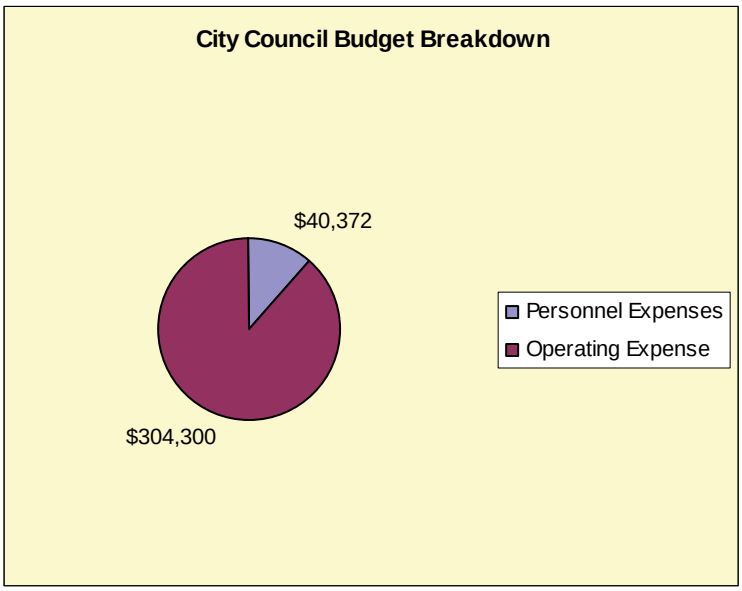
DEPARTMENT	2007-08 BUDGETED FTE'S	2008-09 BUDGETED FTE'S	2009-10 BUDGETED FTE'S	CHANGE FROM 2008-09
City Attorney	2.0	2.0	1.0	-1.0
City Manager	1.0	3.0	2.0	-1.0
City Magistrate	2.5	2.5	4.5	2.0
Human Resources	2.0	2.0	2.0	0.0
City Clerk/Public Information	4.0	4.0	2.0	-2.0
Finance	10.0	9.0	5.0	-4.0
Information Services	3.0	3.0	2.0	-1.0
Planning & Zoning	12.7	11.7	6.5	-5.2
Community Services Administration	1.0	1.0	2.0	1.0
Library	9.7	10.2	8.1	-2.1
Recreation	5.5	5.1	5.1	0.0
Cable TV	3.0	3.0	2.7	-0.3
Police	31.9	31.9	35.9	4.0
Police Communications	14.3	14.3	14.3	0.0
Animal Control	2.4	2.4	2.0	-0.4
Public Works/Engineering	11.0	11.0	5.0	-6.0
Facilities Maintenance	4.6	4.6	4.1	-0.5
Parks Maintenance	5.7	6.1	5.1	-1.0
TOTAL GENERAL FUND	126.3	126.8	109.3	-17.5
Airport	5.2	5.2	4.6	-0.6
Aquatic Center	9.6	9.6	9.6	0.0
Streets (HURF)	9.3	9.3	10.3	1.0
Water	11.1	11.1	13.1	2.0
Wastewater	12.1	12.1	11.5	-0.6
TOTAL OTHER FUNDS	47.3	47.3	49.1	1.8
GRAND TOTAL	173.6	174.1	158.4	-15.7

FTE's have been revised based on overtime and part-time salary hours

City Council

Program Goal

The City Council serves as the legislative and policy making body of the municipal government and has responsibilities for enacting city ordinances, appropriating funds to conduct city business and providing policy direction to the administrative staff. The City Council appoints a city manager who is responsible for carrying out its established policies and administering operations.



Budget Allowance Explanation

The City Council budget of $344,672 is $58,090 or 14.4 percent less than 2008-09 budgeted expenditures. The contingency account has been decreased to $250,000 for 2009-10 compared to $296,590 for the contingency fund in 2008-09. Contingency funds are used for unexpected expenses during the year.

There are no other major changes to this budget for the 2009-10 fiscal year. Funds are provided for Council salaries and other Council programs. Training and travel monies are budgeted for Council travel to workshops, conferences and other educational functions.

Council will hold a minimum of 24 Council meetings and have study sessions as needed during the 2009-10 fiscal year.

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$228,400	$551,019	$190,508	$402,762	$346,059	$344,672
Positions (FTE)	—-	—-	—-	—-	—-	—-

CITY OF SHOW LOW
OPERATING BUDGET
2010 BUDGET

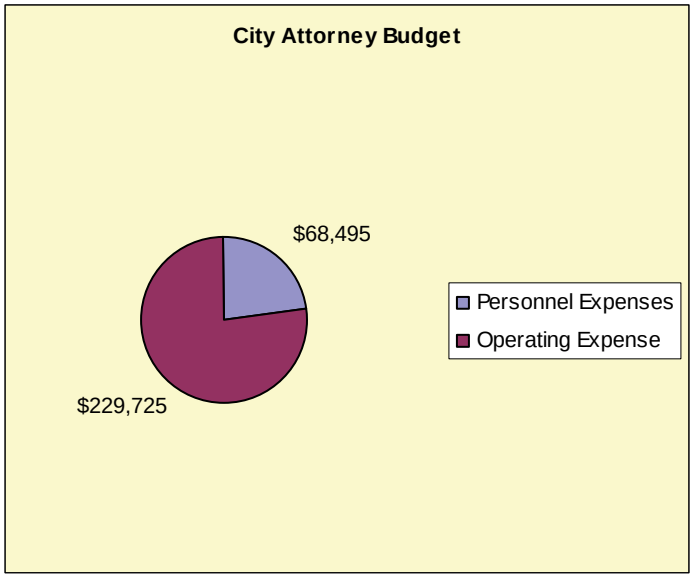
CITY COUNCIL

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services:				
REGULAR SALARIES & WAGES	$ 24,256	$ 36,900	$ 36,900	$ 36,900
FICA & MEDICARE EXPENSE	1,483	2,822	2,822	2,822
WORKER'S COMP	703	650	650	650
Total Personnel Services	26,442	40,372	40,372	40,372
Operating Expenses:				
PROFESSIONAL & CONSULTING SVCS	-	5,000	5,000	5,000
OTHER CONTRACTUAL SERVICE	882	1,000	1,000	1,000
TRAVEL & TRAINING	23,913	30,000	22,000	20,000
DUES & MEMBERSHIPS	9,191	11,500	15,000	12,700
EXPENDABLE MATERIALS	13,804	12,700	11,700	10,000
POSTAGE	555	350	350	350
BOOKS & SUBSCRIPTIONS	-	3,250	3,250	3,250
TELEPHONE	2,660	2,000	2,000	2,000
CONTINGENCY RESERVE	113,061	296,590	245,387	250,000
Total Operating Expenses	164,066	362,390	305,687	304,300
Capital Outlay:				
EQUIPMENT PURCHASE	-	-	-	-
Total Capital Outlay	-	-	-	-
CITY COUNCIL TOTALS	$190,508	$402,762	$346,059	$344,672

City Attorney

Program Goal

The City Attorney provides effective legal services to the Mayor and City Council, the city manager, departments and advisory boards. The City Attorney also interprets and enforces city, state, and federal laws as they pertain to the city.



Budget Allowance Explanation

The City Attorney budget of $298,220 is $32,491 or 9.8 percent less than the 2008-09 budget.

The change is mainly due to adjustments within the City Attorney's budget to accommodate the contract attorney who is now in the employ of the City.

No other changes are anticipated for the City Attorney's budget for the 2009-10 budget year. Funding is provided for normal activities of the department.

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$272,494	$228,481	$363,189	$330,711	$256,858	$298,220
Positions (FTE)	2.0	2.0	2.0	1.0	1.0	1.0

CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

CITY ATTORNEY

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services				
REGULAR SALARIES & WAGES	$ 222,360	$ 151,879	$ 37,000	$ 45,125
GROUP MEDICAL INSURANCE	27,123	30,328	9,719	15,164
FICA & MEDICARE EXPENSE	15,264	11,618	2,700	3,453
RETIREMENT	13,480	14,352	3,400	4,264
DEFERRED COMPENSATION	4,272	5,445	-	-
WORKER'S COMP	1,556	489	489	489
Total Personnel Services	284,055	214,111	53,308	68,495
Operating Expenses:				
CONTRACTUAL SERVICES	-	50,000	30,000	15,000
GENERAL OUTSIDE COUNSEL	30,275	10,000	123,500	125,000
PROSECUTION	1,610	16,000	17,000	20,000
WATER ADJUDICATION	31,753	22,500	26,000	63,000
PERSONNEL	4,215	2,500	2,900	2,500
TRAVEL & TRAINING/STAFF	5,795	7,000	1,000	1,500
DUES & MEMBERSHIPS	1,130	2,000	500	125
EXPENDABLE MATERIALS	1,411	2,000	250	500
POSTAGE	449	600	600	250
BOOKS & SUBSCRIPTIONS	1,774	3,000	1,500	1,600
TELEPHONE	722	1,000	300	250
Total Operating Expenses	79,134	116,600	203,550	229,725
Capital Outlay:				
EQUIPMENT PURCHASE	-	-	-	-
Total Capital Outlay	-	-	-	-
CITY ATTORNEY TOTALS	$ 363,189	$ 330,711	$ 256,858	$ 298,220

City Manager

Program Goal

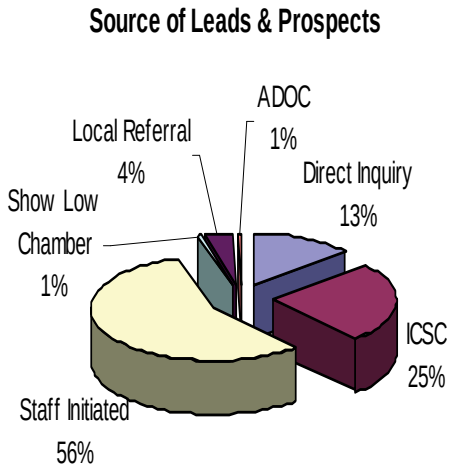
The City Manager provides professional administration of the policies and objectives established by the Mayor and the City Council, develops alternative solutions to community problems for the Mayor and City Council consideration and plans programs that meet the future public needs of the City of Show Low.

Budget Allowance Explanation

The City Manager budget of $345,442 is $489,688 or 58.6 percent less than budgeted expenditures for 2008-09. The main reason for the decrease is the fact that no employee raises are budgeted for the 2009-10 fiscal year.

The Grant Coordinator has been transferred to Community Services for the 2009-10 fiscal year. Funding continues to be provided for economic development promotion ($25,000) in Show Low during 2009-10.

The 2009-10 budget now reflects salary and benefits for only the City Manager and the Business Development Coordinator.



Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$181,003	$304,025	$256,708	$835,130	$396,884	$345,442
Positions (FTE)	1.0	2.0	2.0	3.0	3.0	2.0

CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services:				
REGULAR SALARIES & WAGES	$135,368	$232,003	$242,000	$188,432
TEMPORARY PERSONNEL	34,023	-	-	-
EXCELLENCE PAY	812	20,000	-	20,000
GROUP MEDICAL INSURANCE	8,826	45,492	45,492	30,329
FICA & MEDICARE EXPENSE	13,269	46,053	19,228	13,455
RETIREMENT	24,747	63,568	31,730	27,006
WORKER'S COMP	2,275	5,929	5,929	4,435
DEFERRED COMP ALLOWANCE	6,881	7,200	7,200	7,200
MARKET/RANGE ADJUSTMENT POOL	-	350,000	-	10,000
Total Personnel Services	226,201	770,245	351,579	300,857
PROFESSIONAL & CONSULTING SVCS	-	10,000	6,000	5,000
REPRODUCTION & PRINTING	-	100	100	100
TRAVEL & TRAINING/STAFF	11,007	14,200	5,680	5,000
DUES & MEMBERSHIPS	2,555	3,500	2,500	3,000
EXPENDABLE MATERIALS	1,180	2,500	1,500	2,000
POSTAGE	147	200	200	200
BOOKS & SUBSCRIPTIONS	129	560	500	460
ECONOMIC DEVELOPMENT	12,802	30,000	25,000	25,000
AUTO PARTS & LABOR	422	575	575	575
FUELS & LUBRICANTS	1,092	1,000	1,000	1,000
TELEPHONE	1,173	1,750	1,750	1,750
SMALL EQUIPMENT	-	500	500	500
Total Operating Expenses	30,507	64,885	45,305	44,585
Capital Outlay:				
EQUIPMENT PURCHASE	-	-	-	-
Total Capital Outlay	-	-	-	-
TOTAL CITY MANAGER	$ 256,708	$ 835,130	$ 396,884	$ 345,442

City Clerk/Public Information

Program Goal

The City Clerk disseminates information on city governmental services to residents and the media and assists them in using and understanding the information. This office also prepares and distributes council agendas, maintains city records and coordinates elections.

Budget Allowance Explanation

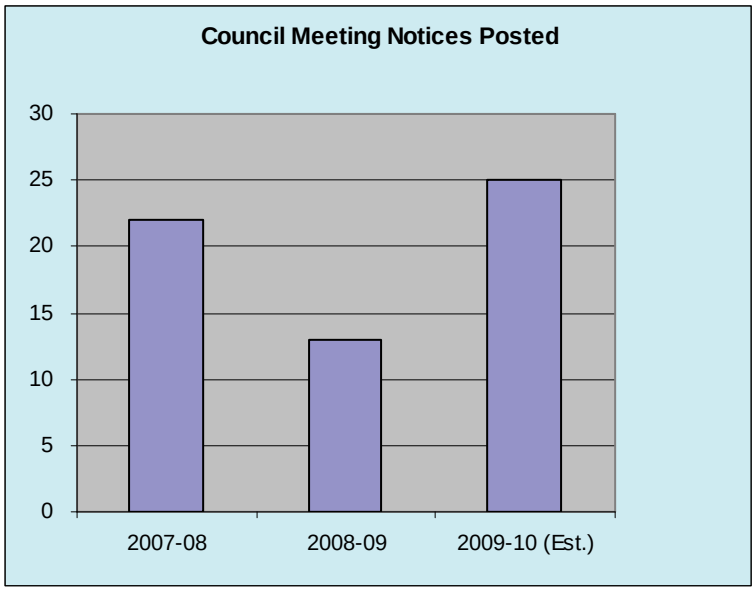
The 2009-10 City Clerk budget of $228,569 is $147,136 or 39.2 percent less than 2008-09 budgeted amounts.

Starting in July, 2009, the City Clerk's office will no longer mail the monthly newsletter to citizens with the utility bills. As a cost saving move, the monthly newsletter will be delivered electronically to those persons who sign up to receive the newsletters on the city web site. This change will result in a savings of about $18,000 per year.

Electronic delivery of what was once printed media is becoming standard practice for many organizations.

Printed monthly newsletters will still be available at city hall, the library and at the aquatic center.

A vacant position was also eliminated from this budget for 2009-10.



Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Meetings for which agendas are prepared,	56	27	60
Ordinances prepared and processed,	13	13	20
Public records requests processed.	69	80	90

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$192,346	$234,696	$284,740	$375,705	$275,582	$228,569
Positions (FTE)	3.0	3.0	4.0	4.0	3.0	2.0

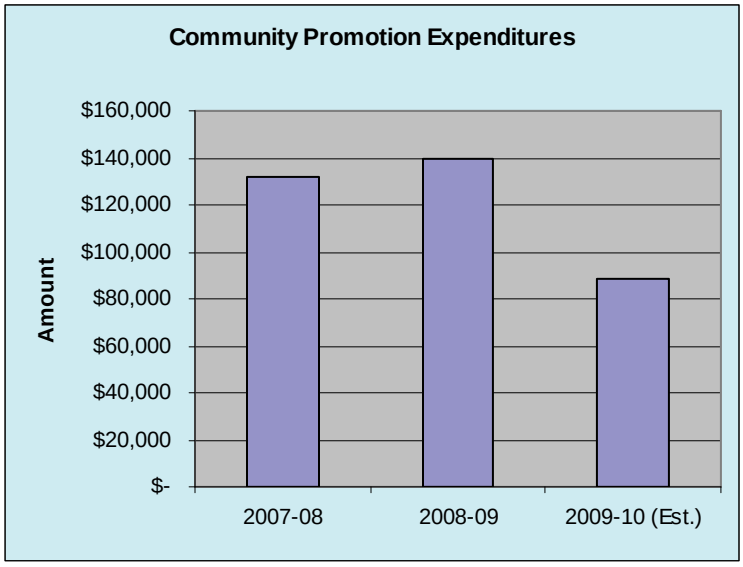
CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services:				
REGULAR SALARIES & WAGES	$ 144,927	$ 173,571	$ 151,900	$ 118,451
GROUP MEDICAL INSURANCE	44,214	60,656	45,493	30,329
FICA & MEDICARE EXPENSE	10,515	13,278	11,600	9,062
RETIREMENT	16,036	17,833	13,537	14,444
WORKER'S COMP	551	527	527	368
Total Personnel Services	216,243	265,865	223,057	172,654
Operating Expenses:				
PROFESSIONAL & CONSULTING SVCS	1,475	2,000	2,000	2,000
OTHER CONTRACTUAL SERVICE	294	6,500	3,000	2,000
LEGAL ADS AND NOTICES	5,743	7,000	7,000	7,000
ADVERTISING	1,966	5,000	2,000	2,000
REPRODUCTION & PRINTING	15,374	20,000	15,000	3,000
TRAVEL & TRAINING/STAFF	3,793	7,500	3,000	3,000
DUES & MEMBERSHIPS	478	350	400	350
EXPENDABLE MATERIALS	1,676	1,800	1,000	1,440
POSTAGE	365	2,000	1,225	225
BOOKS & SUBSCRIPTIONS	38	100	100	100
AUTO PARTS & LABOR	3,975	4,290	4,700	2,900
FUELS & LUBRICANTS	3,607	5,500	5,000	4,000
RENTAL & MAINTENANCE CONTRACTS	6,568	6,500	6,000	6,500
TELEPHONE	259	600	400	400
UTILITIES	1,964	1,700	1,700	-
ELECTION EXPENSES	20,922	16,000	-	21,000
Total Operating Expenses	68,497	86,840	52,525	55,915
Capital Outlay:				
EQUIPMENT PURCHASE	-	23,000	-	-
Total Capital Outlay:	-	23,000	-	-
PUBLIC INFORMATION TOTALS	$ 284,740	$ 375,705	$ 275,582	$ 228,569

Community Promotion

Program Goal

The Community Promotion program provides for the funding of programs that enhance the economy and vitality of Show Low.



Budget Allowance Explanation

The 2009-10 Community Promotion and Organizational Support budget of $348,100 is $298,850 or 46.2% less than the 2008-09 budget

Funding is provided for the Chamber of Commerce ($40,000) as well as the White Mountain Partnership ($20,000). Community promotion programs and Christmas lights are also funded out of this budget ($88,100).

Lastly, funds are budgeted for development opportunities as identified by staff and Council ($200,000). This is less than in past years.

Funding requests under $500 for community programs may be approved by the City Manager. Hon-dah casino normally donates $2,500 to the meals-on-wheels program that is funded under the Community Promotion umbrella.

Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Community Promotion Programs	$132,250	$139,250	$88,100

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$348,120	$561,303	$2,962,956	$646,950	$569,202	$348,100
Positions (FTE)	—-	—-	—-	—-	—-	—-

CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

	2007-08 Amount	2008-09 Amount	2009-10 Amount
ORGANIZATIONAL SUPPORT			
Show Low Chamber of Commerce	$ 75,000	$ 75,000	$ 40,000
White Mtn. Partnership	40,000	40,000	20,000
Show Low Main Street	54,000	54,000	-
NACOG	1,200	1,200	-
Misc.	10,000	7,500	-
Sub total	180,200	177,700	60,000
COMMUNITY PROMOTION PROGRAMS			
Community Surveys	1,200	1,200	-
Humane Society	3,500	3,500	2,500
Meals on Wheels	17,500	17,500	25,000
White Mtn. Safe House	5,500	5,500	2,500
Show Low Historical Museum	21,500	28,700	21,500
White Mountain Symphony	1,000	2,000	1,000
Symphonies/Phoenix, Flagstaff	1,000	-	-
Senior Center	13,500	13,500	-
Boy Scouts/Girl Scouts	1,200	1,200	1,000
Focus on Community Initiatives for Seniors	600	600	600
Rodeo	2,500	2,500	2,500
Big Brothers/Big Sisters	750	750	500
City Floats - 4th of July/Electric Light Parades	2,500	2,500	1,500
Christmas Decorations	50,000	50,000	10,000
TRACKS	-	1,000	500
White Mountain Roundup	-	1,300	500
Show Low Fire Department (Fireworks)	-	-	12,500
Misc.	10,000	7,500	6,000
Sub total	132,250	139,250	88,100
Grand Total	$ 312,450	$ 316,950	$ 148,100

CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

COMMUNITY PROMOTION

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Operating Expenses:				
ORGANIZATIONAL SUPPORT	$ 172,084	$ 177,700	$ 177,700	$ 60,000
COMMUNITY PROMOTION PROGRAMS	141,616	139,250	139,250	88,100
DEVELOPMENT OPPORTUNITIES	781,216	180,000	180,000	200,000
Total Operating Expenses	1,094,916	496,950	496,950	348,100
Capital Outlay:				
DEVELOPMENT AGREEMENTS	528,137	150,000	72,252	-
OTHER CAPITAL EXPENSE	1,339,903	-	-	-
Total Capital Outlay	1,868,040	150,000	72,252	-
COMMUNITY PROMOTION TOTALS	$ 2,962,956	$ 646,950	$ 569,202	$ 348,100

This page left blank

Human Resources

Program Goal

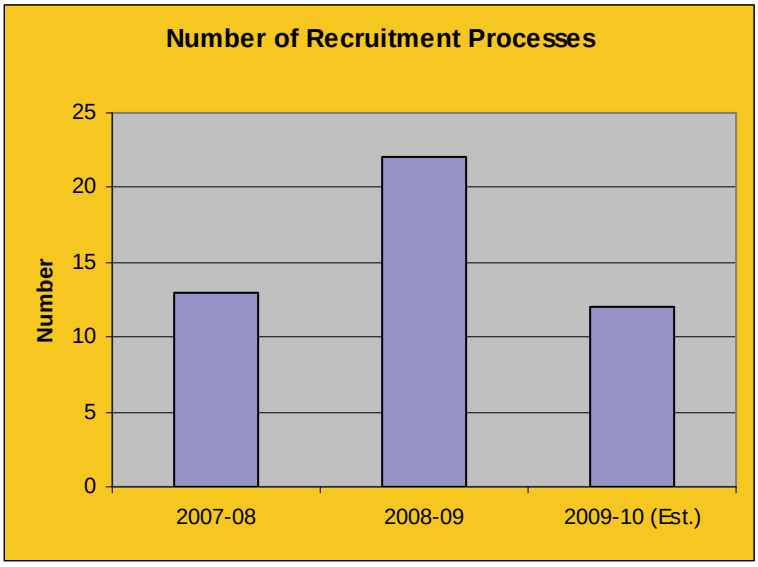
The Human Resources Department partners with departments and employees to hire, compensate, support and develop a diverse workforce that is dedicated to delivering high quality services to the community and employees.

Budget Allowance Explanation

The Human Resources budget of $581,835 is $47,961 or 7.6 percent less than the 2008-09 budgeted amounts.

Funding continues to be provided for normal operating programs in the department.

There are no other significant changes to this budget.



Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Employee Turnover Rate.	7.0%	10.5%	5.5%
Number of Recruitment Processes.	13	22	12
Number of Industrial Claims Filed.	14	6	8

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$545,753	$624,791	$603,368	$629,796	$611,368	$581,835
Positions (FTE)	4.0	4.0	3.0	2.0	2.0	2.0

CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services:				
REGULAR SALARIES & WAGES	$ 124,310	$ 120,589	$ 126,668	$ 126,669
PART-TIME WAGES	-	-	-	-
OVERTIME	-	-	-	-
GROUP MEDICAL INSURANCE	22,400	30,328	30,328	30,328
FICA & MEDICARE EXPENSE	9,942	9,491	9,956	9,691
RETIREMENT	22,413	20,294	21,660	21,597
UNEMPLOYMENT	12,201	10,000	10,000	15,000
WORKER'S COMP	683	399	399	400
EMPLOYEE BENEFITS	44,057	45,000	35,000	25,000
SAFETY INCENTIVES	1,523	4,000	4,000	4,000
Total Personnel Services	237,529	240,101	238,011	232,685
Operating Expenses				
PROFESSIONAL & CONSULTING SVCS	3,090	4,195	4,195	2,000
ADVERTISING & PUBLICITY	15,595	15,000	12,000	6,000
REPRODUCTION & PRINTING	2,766	3,000	3,000	1,000
TRAVEL & TRAINING/STAFF	3,756	7,500	6,000	3,000
TRAVEL & TRAINING/NON-STAFF	3,368	3,500	3,500	2,000
DUES & MEMBERSHIPS	1,475	2,800	2,800	1,800
EXPENDABLE MATERIALS	3,786	7,500	5,162	3,000
POSTAGE	670	750	750	750
BOOKS & SUBSCRIPTIONS	402	1,100	1,100	1,500
RENTAL & MAINTENANCE CONTRACTS	-	1,250	-	-
TELEPHONE	145	350	350	350
INSURANCE PREMIUMS	330,786	283,750	283,750	283,750
CASUALTY LOSS	-	44,000	44,000	44,000
Total Operating Expenses	365,839	374,695	366,607	349,150
Capital Outlay:				
EQUIPMENT PURCHASE	-	15,000	6,750	-
Total Capital Outlay	-	15,000	6,750	-
HUMAN RESOURCES TOTALS	$ 603,368	$ 629,796	$ 611,368	$ 581,835

Magistrate Court

Program Goal

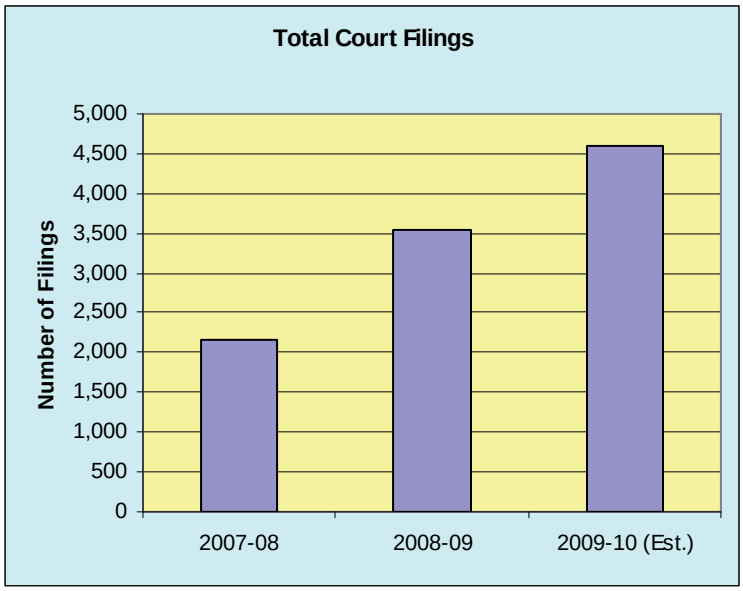
The Court provides with integrity, to all individuals who come before the court: equal access, professional and impartial treatment, and just resolution of all court matters.

Budget Allowance Explanation

The Court budget of $276,164 is $108,179 or 64.4 percent more than 2008-09 budgeted expenditures. This increase is mainly due to salary and fringe benefits associated with the addition of the two positions (including overtime) added to process photo radar tickets.

The new court positions will not be filled if the photo radar program does not generate sufficient revenues to support the new positions.

There are no other significant changes to the Court budget for the 2009-10 budget year. Funds are budgeted for mandated training programs that occur through out the year ($3,000).



Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Total Filings	2,149	3,550	4,600
Trials/Hearings	79	72	100
Records Requests Hold Time	3 minutes	3 minutes	3 minutes

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$131,283	$133,297	$157,406	$167,985	$144,693	$276,164
Positions (FTE)	3.7	3.7	2.5	2.5	2.5	4.5

CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

MAGISTRATE COURT

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services:				
REGULAR SALARIES & WAGES	$ 104,900	$ 103,865	$ 91,394	$ 91,395
OVERTIME/TRAFFIC	-	575	575	25,000
TRAFFIC PROCESSING UNIT	-	-	-	94,517
GROUP MEDICAL INSURANCE	21,927	22,547	22,547	30,328
FICA & MEDICARE EXPENSE	8,086	7,989	7,035	8,905
RETIREMENT	10,324	17,858	8,691	10,198
WORKER'S COMP	608	1,930	1,930	1,500
Total Personnel Services	145,845	154,764	132,172	261,843
Operating Expenses:				
LEGAL FEES	13	500	500	500
TRAVEL & TRAINING/STAFF	2,186	3,000	1,200	3,000
DUES & MEMBERSHIPS	50	100	100	100
EXPENDABLE MATERIALS	2,375	2,000	1,600	1,600
POSTAGE	984	1,000	1,000	1,000
BOOKS & SUBSCRIPTIONS	220	300	300	300
RENTAL & MAINTENANCE CONTRACTS	4,084	4,321	4,321	4,321
REPAIRS & MAINTENANCE	259	500	500	500
BANK CHARGES	1,390	1,500	3,000	3,000
Total Operating Expenses	11,561	13,221	12,521	14,321
Capital Outlay:				
EQUIPMENT PURCHASE	-	-	-	-
Total Capital Outlay				
CITY MAGISTRATE TOTALS	$ 157,406	$ 167,985	$ 144,693	$ 276,164

Finance

Program Goal

The Finance Department maintains a fiscally sound governmental organization that conforms to legal requirements and to generally accepted financial management principles; provides for effective treasury management; provides an effective debt management program; and provides budget and financial advisory services for all departments.

Budget Allowance Explanation

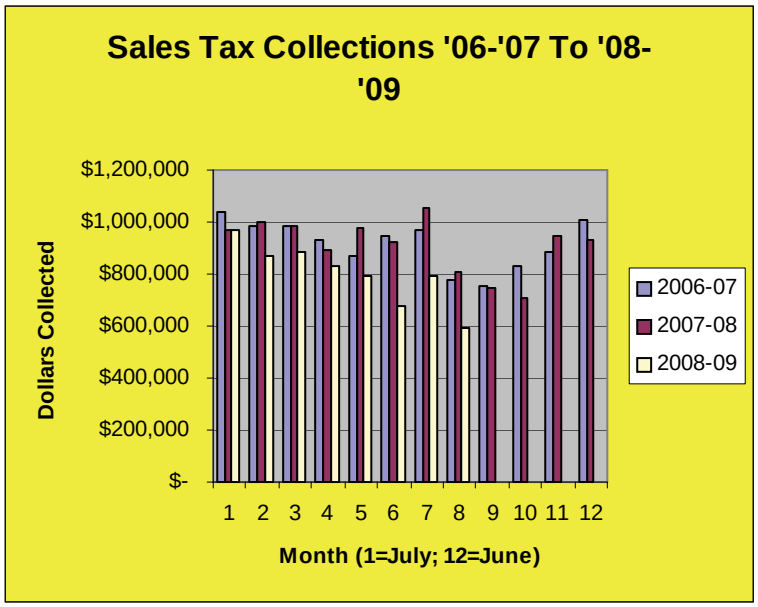
The 2009-10 budget of $476,336 is $256,599 or 35.0 percent less than the 2008-09 budget.

The decrease is mainly due to salary adjustments related to the fact that four positions were not budgeted in the finance department for 2010.

This department produces payroll, maintains the accounting system, coordinates the budget process, produces city financial statements for the audit, receipts all city revenues, invests all city monies and maintains and operates the city utility billing system for water, sewer and trash.

In addition, the department manages the financial aspects of all three improvement districts, coordinates trash collection operations and administers the community facilities district that was formed several years ago.

The city will use a new auditor for the 2008-09 audit that will take place in September of 2009.



Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Total Sales Tax Collections.	$11,020,552	$8,750,000	$7,875,000
Construction Sales Tax Collected.	1,819,140	1,249,000	1,118,250
Retail Sales Tax Collected.	6,652,414	5,250,000	4,725,000

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$599,755	$591,850	$669,455	$732,935	$603,968	$476,336
Positions (FTE)	8.0	7.0	10.0	9.0	7.0	5.0

CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services:				
REGULAR SALARIES & WAGES	$ 345,562	$ 399,879	$ 359,637	$ 233,153
OVERTIME	258	-	250	250
PART TIME SALARIES	-	-	-	12,500
GROUP MEDICAL INSURANCE	102,865	120,914	105,750	75,821
FICA & MEDICARE EXPENSE	30,951	30,591	27,512	17,837
RETIREMENT	41,121	39,617	34,544	23,800
WORKER'S COMP	3,288	2,675	2,675	725
UNIFORMS	388	500	500	-
Total Personnel Services	524,433	594,176	530,868	364,086
Operating Expenses:				
PROFESSIONAL & CONSULTING SVCS	30,458	28,000	31,000	35,000
OTHER CONTRACTUAL SERVICE	5,736	6,000	2,500	3,000
LEGAL ADS & NOTICES	385	1,500	500	500
ADVERTISING	-	-	-	-
REPRODUCTION & PRINTING	2,335	2,000	2,000	1,000
TRAVEL & TRAINING/STAFF	6,334	13,800	4,500	6,000
DUES & MEMBERSHIPS	2,685	1,950	2,000	1,750
OFFICE SUPPLIES	15,230	12,500	1,950	8,000
EXPENDABLE MATERIALS	7,660	7,500	7,000	6,500
POSTAGE	6,406	6,200	7,500	6,000
BOOKS & SUBSCRIPTIONS	268	1,440	5,900	500
AUTO PARTS & LABOR	-	-	500	250
FUELS & LUBRICANTS	-	-	-	250
RENTAL & MAINTENANCE CONTRACTS	15,111	18,869	8,000	15,500
TELEPHONE	1,964	2,000	1,750	2,000
SMALL EQUIPMENT	-	2,000	1,000	1,000
BANK CHARGES	50,450	35,000	28,000	25,000
Total Operating Expenses	145,022	138,759	73,100	112,250
Capital Outlay:				
EQUIPMENT PURCHASE	-	-	-	-
Total Capital Outlay	-	-	-	-
FINANCE TOTALS	$669,455	$732,935	$603,968	$476,336

Planning and Zoning

Program Goal

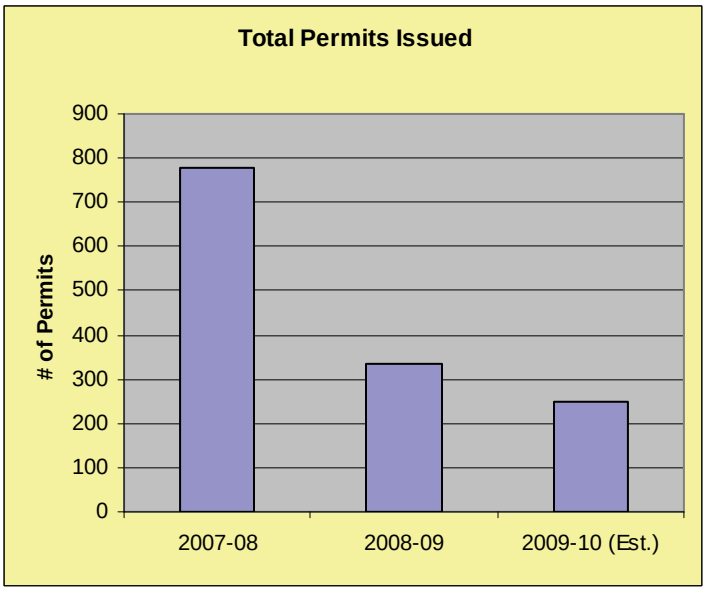
The Planning and Zoning Department manages the development approval process to ensure the construction of safe buildings and compatible site improvements that enhance the local environment and promote economic development and vitality.

Budget Allowance Explanation

The Planning and Zoning Department operating budget allowance of $531,365 is $283,664 or 34.8 percent less than the 2008-09 budget.

The main reason for the decrease is the elimination of several positions in the department due to the downturn in the housing construction market in the Show Low area.

Also, last year's budget included funding for the development fee study and these funds are no longer needed in the new budget.



Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Total Permits Issued	776	334	250
Commercial Permits	36	21	25
Single Family Permits	202	70	70

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$759,684	$963,331	$846,496	$815,029	$661,399	$531,365
Revenues	$1,035,181	$1,010,813	$657,892	$475,850	$180,000	$195,000
Positions (FTE)	11.7	13.7	12.7	11.7	7.5	6.5

CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services:				
REGULAR SALARIES & WAGES	$ 491,305	$ 462,003	$ 402,320	$ 310,727
PART-TIME WAGES	31,064	20,000	5,000	10,000
OVERTIME	261	3,991	2,000	2,000
GROUP MEDICAL INSURANCE	127,407	151,242	121,313	106,149
FICA & MEDICARE	38,342	38,430	32,468	23,932
RETIREMENT	45,370	46,713	39,909	29,209
WORKER'S COMP	6,160	6,700	6,700	6,382
Total Personnel Services	739,909	729,079	609,710	488,399
Operating Expenses:				
PROFESSIONAL & CONSULTING SVCS	33,498	10,000	10,510	-
OTHER CONTRACTUAL SERVICES	1,454	10,000	3,000	2,500
LEGAL ADS & NOTICES	1,682	2,500	2,000	2,000
REPRODUCTION & PRINTING	4,096	3,900	2,500	2,500
TRAVEL & TRAINING/STAFF	8,966	14,000	4,656	7,500
TRAVEL & TRAINING/NON-STAFF	7,242	5,000	2,500	3,000
DUES & MEMBERSHIPS	2,413	2,000	1,000	1,500
EXPENDABLE MATERIALS	3,587	4,500	2,000	2,000
POSTAGE	2,282	2,900	2,300	2,813
BOOKS & SUBSCRIPTIONS	738	2,900	500	1,500
AUTO PARTS & LABOR	1,812	4,500	2,500	1,500
FUELS & LUBRICANTS	7,288	10,500	6,000	4,000
RENTAL & MAINTENANCE CONTRACTS	7,475	8,000	8,223	9,000
TELEPHONE	3,217	3,250	2,500	3,153
SMALL EQUIPMENT	245	2,000	1,500	-
Total Operating Expenses	85,995	85,950	51,689	42,966
Capital Outlay:				
EQUIPMENT PURCHASE				
VEHICLE PURCHASE	20,592	-	-	-
Total Capital Outlay	20,592	-	-	-
PLANNING & ZONING TOTALS	$ 846,496	$ 815,029	$ 661,399	$ 531,365

Community Services Administration

Program Goal

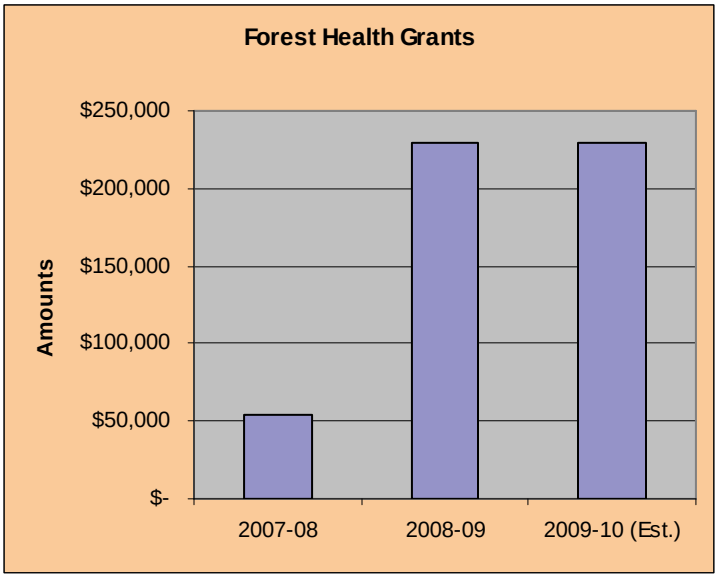
Community Services Administration coordinates the operations of the Library, Recreation, Parks Maintenance, Facilities Maintenance, Information Services, Aquatics and Cable Television Divisions with the goal of providing high-level services in all of these areas to the public and city staff.

Budget Allowance Explanation

The Community Services Administration budget of $522,371 is $72,742 or 16.2 percent more than budgeted expenditures for 2008-09. This budget continues to reflect the additional grant expenses for the healthy forest grant administered by this department ($315,000).

The Grant Administrator and related expenses have been moved to this department for the 2009-10 fiscal year. This is the primary reason for the budget increase.

Facilities Maintenance, Parks Maintenance and Information Services were transferred to Community Services Administration in the 2007-08 fiscal year.



Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Forest Health Grant Amounts.	$53,980	$230,000	$230,000

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$296,828	$298,191	$276,220	$449,629	$207,168	$522,371
Positions (FTE)	1.0	1.0	1.0	1.0	1.0	2.0

CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

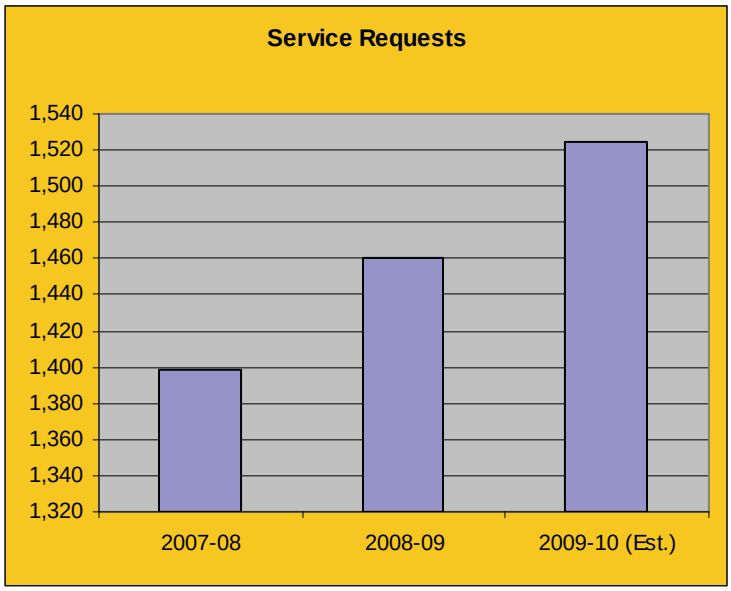
COMMUNITY SERVICES

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services:				
REGULAR SALARIES & WAGES	$ 99,806	$ 87,600	$ 90,227	$ 139,233
GROUP MEDICAL INSURANCE	15,150	15,164	15,164	30,329
FICA & MEDICARE	7,054	6,701	6,902	10,652
RETIREMENT	12,948	12,205	11,358	13,313
WORKER'S COMP	1,816	2,759	2,759	4,824
Total Personnel Services	136,774	124,429	126,410	198,351
Operating Expenses:				
PROFESSIONAL & CONSULTING SVCS	475	2,000	1,900	1,900
TRAVEL & TRAINING/STAFF	4,227	4,700	1,838	3,500
DUES & MEMBERSHIPS	-	400	400	900
EXPENDABLE MATERIALS	1,068	2,000	1,520	1,520
POSTAGE	21	100	100	100
BOOKS & SUBSCRIPTIONS	-	400	400	500
TELEPHONE	588	600	600	600
SWCPP ADMINISTRATION	79,087	85,000	1,000	85,000
COMMUNITY FORESTERS	30,000	30,000	28,000	30,000
FOREST HEALTH GRANT	23,670	150,000	40,000	150,000
FOREST GRANT OVERAGE	310	50,000	5,000	50,000
Total Operating Expenses:	139,446	325,200	80,758	324,020
COMMUNITY SERVICES ADMIN. TOTALS	$ 276,220	$ 449,629	$ 207,168	$ 522,371

Information Services

Program Goal

The Information Services Department coordinates the use of information technology across the various departments and agencies of city government to ensure that accurate and timely information is provided to residents, elected officials, city management and staff in the most cost effective manner possible. The department provides operating departments with information processing through the application and coordination of computer technology and procures, manages and maintains the city's telephone, alarm and computer network systems.



Budget Allowance Explanation

The Information Services budget allowance of $319,504 is $177,115 or 35.7 percent less than 2008-09 budgeted amounts.

The reduction is partially due to the elimination of one position in this department. Also, staff lengthened the computer and related equipment replacement cycle in the city resulting in a savings of $40,000.

Lastly, a telephone line audit was conducted by staff with the results showing that telephone line charges could be reduced by approximately $25,000 from the 2008-09 budgeted amount.

There are no other major changes to this department's budget.

Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Service Requests	1,399	1,460	1,524
Work stations in Service.	206	204	205
Printers in Use.	47	50	53

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$257,177	$344,892	$397,196	$496,619	$411,625	$319,504
Positions (FTE)	3.0	3.0	3.0	3.0	2.0	2.0

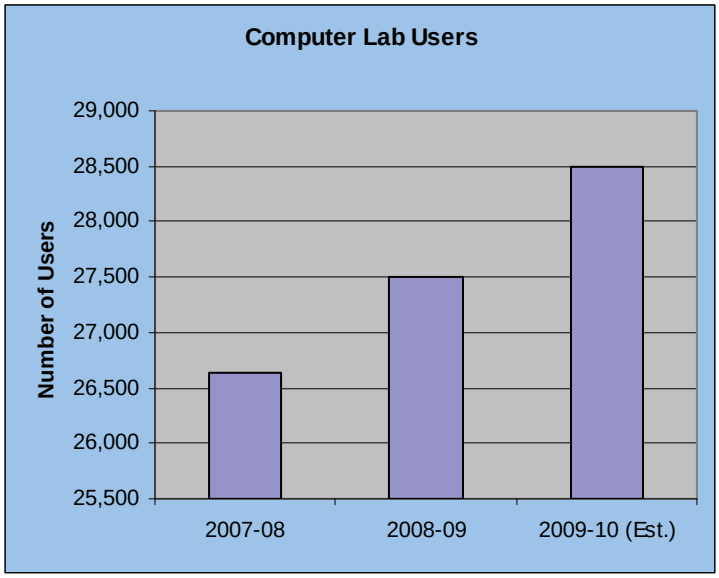
CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services:				
REGULAR SALARIES & WAGES	$ 169,727	$ 151,788	$ 133,839	$ 90,974
GROUP MEDICAL INSURANCE	44,357	45,492	40,492	30,329
FICA & MEDICARE	11,477	11,611	9,461	6,929
RETIREMENT	16,593	16,976	12,878	8,514
WORKER'S COMP	1,183	1,152	755	658
Total Personnel Services	243,337	227,019	197,425	137,404
Operating Expenses:				
PROFESSIONAL & CONSULTING SVCS	8,002	10,000	8,000	10,000
OTHER CONTRACTUAL SERVICES	3,868	5,000	4,000	5,000
TRAVEL & TRAINING/STAFF	13,116	16,500	2,000	5,600
DUES & MEMBERSHIPS	-	200	100	100
EXPENDABLE MATERIALS	732	1,300	500	500
POSTAGE	27	100	100	100
PRINTER SUPPLIES	6,110	8,000	7,000	8,000
BOOKS & SUBSCRIPTIONS	495	500	500	500
AUTO PARTS & LABOR	1,071	2,500	500	1,000
FUELS & LUBRICANTS	557	800	800	800
RENTAL & MAINTENANCE CONTRACTS	12,288	22,000	18,700	18,000
REPAIRS & MAINTENANCE	11,586	10,000	10,000	10,000
TELEPHONE	1,425	100,000	90,000	75,000
SMALL EQUIPMENT	-	45,000	28,000	20,000
INTERNET CONNECTIVITY	11,640	12,000	9,000	7,500
Total Operating Expenses	70,917	233,900	179,200	162,100
Capital Outlay:				
EQUIPMENT PURCHASE	82,942	35,700	35,000	20,000
Total Capital Outlay	82,942	35,700	35,000	20,000
INFORMATION SYSTEMS TOTALS	$ 397,196	$ 496,619	$ 411,625	$ 319,504

Library

Program Goal

The Library provides information and resources that are relevant, accessible and responsive to the intellectual needs and interests of the community.



Budget Allowance Explanation

The Library budget of $518,034 is $120,594 or about 19.0 percent less than 2008-09 budgeted expenditures.

The main reason for the decrease is that fewer library books will be purchased during the 2009-10 budget year. Additionally, one full-time position was eliminated from this budget for next year. Lastly, one half-time position was transferred to the recreation section of the city and some part-time hours were reduced to a small degree.

The 2009-10 budget includes continuation of library programs including the always popular computer lab with the many classes it provides and the various reading programs the library offers as part of its normal programming.

The library has also added a self check out station (grant funded) to allow citizens to check out materials without having to interact with library personnel if the citizen so chooses.

Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Visitors Served	177,388	188,612	199,000
Items Circulated	133,976	162,320	166,000
Registered Users	13,920	113,958	114,675

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$686,141	$572,099	$573,926	$638,628	$575,103	$518,034
Revenues	$21,644	$22,673	$21,514	$18,000	$17,500	$18,500
Positions (FTE)	9.0	9.7	9.7	10.2	10.2	8.1

CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services:				
REGULAR SALARIES & WAGES	$215,662	$ 221,297	$220,633	$184,672
PART-TIME WAGES	56,502	90,578	68,049	80,577
GROUP MEDICAL INSURANCE	80,264	90,585	90,785	75,821
FICA & MEDICARE EXPENSE	19,687	23,858	24,113	20,292
RETIREMENT	21,987	26,775	27,091	24,774
WORKER'S COMP	1,833	885	885	823
Total Personnel Services	395,935	453,978	431,556	386,959
Operating Expenses:				
PROFESSIONAL & CONSULTING SVC	150	2,500	2,000	-
OTHER CONTRACTUAL SERVICES	7,043	2,750	2,500	3,250
ADVERTISING & PUBLICITY	627	1,000	1,000	500
REPRODUCTION & PRINTING	238	1,000	750	50
TRAVEL & TRAINING/STAFF	2,958	4,000	1,000	500
DUES & MEMBERSHIPS	303	1,200	1,100	725
EXPENDABLE MATERIALS	11,565	16,000	10,200	10,000
POSTAGE	3,166	2,400	2,500	2,750
LIBRARY BOOKS	34,789	41,000	27,000	25,000
RENTAL & MAINTENANCE CONTRACT	2,459	13,000	8,000	7,300
REPAIRS & MAINTENANCE	31,534	6,000	7,997	6,000
TELEPHONE	217	3,500	3,500	3,500
UTILITIES	60,417	48,000	55,000	55,000
SMALL EQUIPMENT	1,515	2,300	2,000	-
REFERENCE MATERIAL UPGRADE	1,554	2,000	2,000	500
JUVENILE MATERIALS	12,921	12,000	11,000	10,000
OTHER MATERIALS	6,535	6,000	6,000	6,000
Total Operating Expenses	177,991	164,650	143,547	131,075
Capital Outlay:				
EQUIPMENT PURCHASE	-	20,000	-	-
Total Capital Outlay	-	20,000	-	-
LIBRARY TOTALS	$573,926	$ 638,628	$575,103	$518,034

Recreation

Program Goal

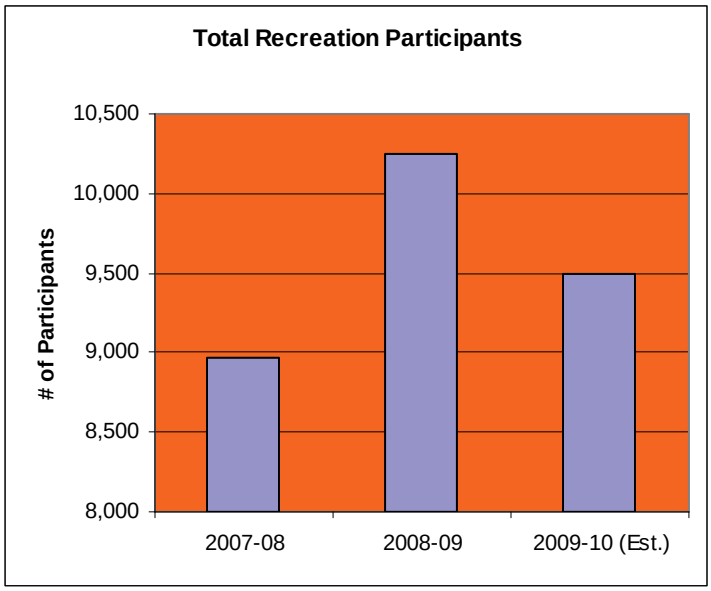
The Recreation Division provides a diverse parks and recreation system available and accessible to all, which contributes to the physical, mental, social and cultural needs of the community and permits outlets that cultivate a wholesome sense of civic pride and social responsibility.

Budget Allowance Explanation

The 2009-10 Recreation budget allowance of $294,170 is $46,636 or 13.7 percent less than 2008-09 budgeted expenditures.

The main reason for this decrease is the fact that some part-time positions have been reassigned to other functions to try and streamline the workload among employees.

Funds continue to be allocated to adult sports functions as these events show profits that subsidize youth activities in the community.



Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Revenues	$71,500	$65,000	$67,000
Adult Participants	7,177	7,000	6,500
Youth Participants	1,787	3,250	3,000

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$351,501	$330,526	$305,097	$340,806	$322,260	$294,170
Revenues	$78,507	$70,427	$71,500	$65,000	$65,000	$67,000
Positions (FTE)	5.5	5.5	5.5	5.1	5.1	5.1

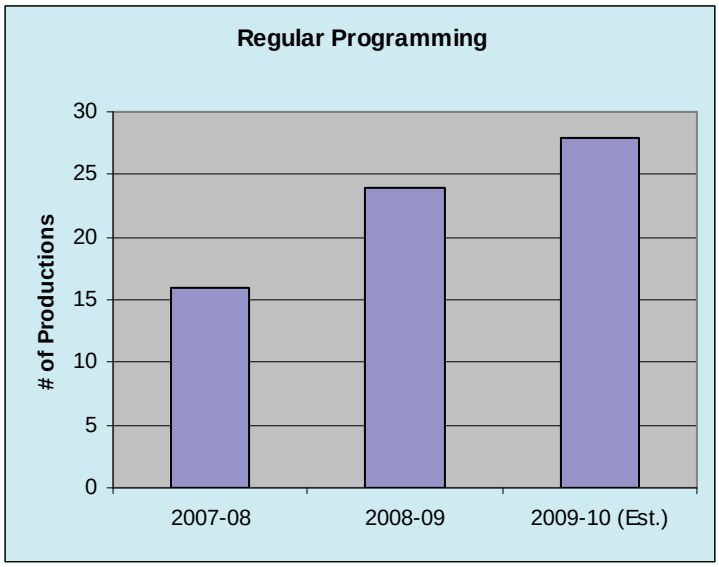
CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services:				
REGULAR SALARIES & WAGES	$125,077	$138,487	$137,979	$117,300
PART-TIME WAGES	52,052	44,500	44,586	44,586
GROUP MEDICAL INSURANCE	28,185	37,711	39,756	45,493
FICA & MEDICARE	13,270	13,716	13,495	12,096
RETIREMENT	11,885	13,087	12,813	11,027
WORKER'S COMP	3,241	6,305	6,305	5,478
WELLNESS PROGRAM	2,478	5,000	5,000	2,000
UNIFORMS	1,255	1,260	1,260	1,260
Total Personnel Services	237,443	260,066	261,194	239,240
Operating Expenses:				
ADVERTISING & PUBLICITY	1,580	3,000	1,000	1,000
REPRODUCTION & PRINTING	455	1,500	1,500	1,500
TRAVEL & TRAINING/STAFF	4,294	6,900	2,760	2,780
DUES & MEMBERSHIPS	880	540	540	540
EXPENDABLE MATERIALS	2,560	2,700	2,160	2,160
POSTAGE	1,141	1,500	1,500	1,500
BOOKS & SUBSCRIPTIONS	173	250	250	250
AUTO PARTS & LABOR	159	580	580	580
FUELS & LUBRICANTS	545	800	800	800
REPAIRS & MAINTENANCE	1,873	400	400	400
TELEPHONE	1,745	950	950	950
RECREATION EQUIPMENT	1,122	2,200	2,200	2,200
CONCERTS IN THE PARK	14,045	14,750	11,756	6,000
AFTER SCHOOL PROGRAMS	2,957	4,770	4,770	4,770
SPECIAL EVENTS	3,375	2,900	2,900	2,500
ADULT SPORTS	25,100	18,500	18,500	18,500
YOUTH SPORTS	5,650	7,500	7,500	7,500
TEEN ACTIVITIES	-	1,000	1,000	1,000
Total Operating Expenses	67,654	70,740	61,066	54,930
Capital Outlay:				
EQUIPMENT PURCHASE	-	10,000	-	-
Total Capital Outlay	-	10,000	-	-
RECREATION TOTALS	$305,097	$340,806	$322,260	$294,170

City 4 TV

Program Goal

The City 4 TV program facilitates open and effective communication between the City, its employees and the community and provides special interest programming to the community.



Budget Allowance Explanation

The 2009-10 City 4 TV budget of $156,968 is $72,097 or 31.5 percent less than the 2008-09 budget.

The main reason for this decrease is the elimination of a full-time position in this department. Part-time hours were increased slightly to accommodate needed programming in the future.

There are no other changes to this budget.

Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Regular Programs	16	24	28
Unscheduled Programs.	6	15	17
Non-Broadcast Special Projects.	2	1	2

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$173,934	$207,835	$232,256	$229,065	$198,881	$156,968
Revenues	$22,517	$14,293	$15,886	$15,000	$14,500	$16,000
Positions (FTE)	2.8	3.0	3.0	3.0	3.0	2.7

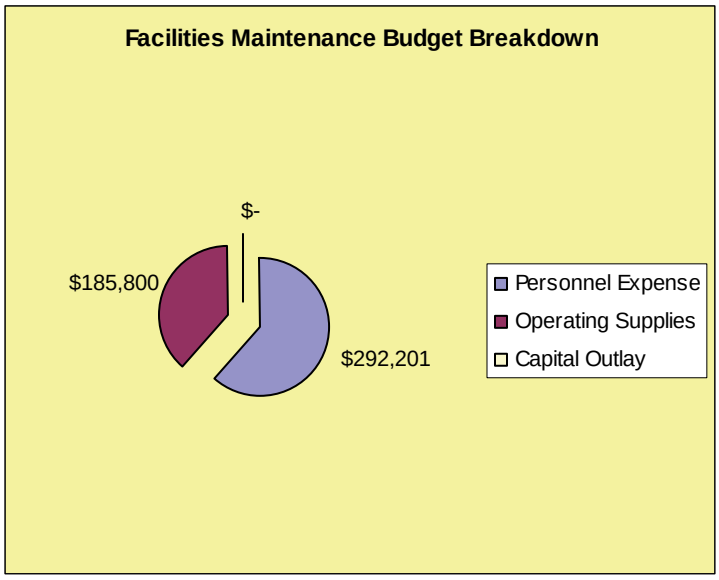
CITY OF SHOW LOW
GENERAL FUND
OPERATIN BUDGET
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services:				
REGULAR SALARIES & WAGES	$ 118,619	$ 113,496	$ 88,283	$ 60,204
PART-TIME WAGES	160	-	22,360	38,848
GROUP MEDICAL INSURANCE	36,023	45,492	30,328	15,165
FICA &MEDICARE	8,483	8,682	8,465	7,578
RETIREMENT	14,013	13,356	11,566	8,883
WORKER'S COMP	781	1,129	1,129	965
Total Personnel Services	178,079	182,155	162,131	131,643
Operating Expenses:				
OTHER CONTRACTUAL SERVICES	8,250	9,000	9,000	9,000
ADVERTISING & PUBLICITY	1,591	1,600	1,600	550
TRAVEL & TRAINING/STAFF	4,392	5,000	2,000	1,500
DUES & MEMBERSHIPS	350	350	350	375
EXPENDABLE MATERIALS	4,555	4,500	3,600	3,600
POSTAGE	189	300	300	300
AUTO PARTS & LABOR	1,500	2,160	2,160	1,000
FUELS & LUBRICANTS	538	600	600	600
REPAIRS & MAINTENANCE	2,514	5,500	4,870	3,000
SMALL EQUIPMENT	22,422	15,500	9,870	3,000
TELEPHONE	1,693	2,400	2,400	2,400
Total Operating Expenses	47,994	46,910	36,750	25,325
Capital Outlay:				
EQUIPMENT PURCHASE	6,183	-	-	-
VEHICLE PURCHASE	-	-	-	-
Total Capital Outlay	6,183	-	-	-
CITY 4 CABLE TV TOTALS	$232,256	$229,065	$198,881	$156,968

Facilities Maintenance

Program Goal

The Facilities Maintenance Division provides on-going maintenance services for all city buildings.



Budget Allowance Explanation

The Facilities Maintenance budget of $431,900 is $75,866 or 14.9 percent less than the budget for 2008-09.

This division was added to the 2007-08 budget to better track activities relating to maintenance at city facilities.

Other items that are now budgeted in this division are utilities, and normal repairs and maintenance. Telephone expenses are now budgeted in Information Services.

A custodian position was eliminated from this department for 2009-10.

Performance Measures and Other Trends

	2007-08	2008-09	2009-10
Personnel Expenditures	235,267	$262,064	$292,201
Operating Supplies	277,001	184,844	185,800
Capital Outlay	56,001	15,700	——

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$—-	$—-	$568,279	$507,766	$462,608	$431,900
Positions (FTE)	—-	—-	4.6	4.6	4.6	4.1

CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

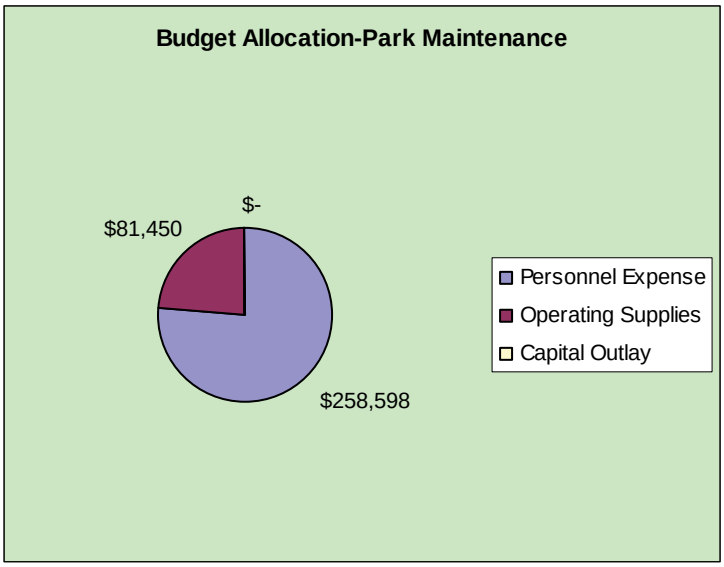
FACILITIES MAINT.

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services:				
REGULAR SALARIES & WAGES	$ 142,233	$ 131,393	$ 137,795	$ 128,287
PART-TIME WAGES	-	14,203	14,203	14,203
OVERTIME	9,906	14,203	14,203	10,000
GROUP MEDICAL INSURANCE	54,499	60,457	60,457	60,657
FICA & MEDICARE	10,788	12,224	12,714	11,666
RETIREMENT	14,066	12,416	13,022	12,059
WORKER'S COMP	2,664	7,670	7,670	7,628
UNIFORMS	1,111	2,000	2,000	1,600
Total Personnel Services	235,267	254,566	262,064	246,100
Operating Expenses:				
OTHER CONTRACTUAL SERVICES	9,482	15,500	12,500	12,500
TRAVEL & TRAINING/STAFF	1,524	2,500	1,000	1,000
DUES & MEMBERSHIPS	395	200	220	100
EXPENDABLE MATERIALS	4,452	7,000	5,600	5,600
JANITORIAL SUPPLIES	18,814	16,000	16,000	16,000
AUTO PARTS & LABOR	4,470	5,000	5,000	5,600
FUELS & LUBRICANTS	7,448	4,000	6,000	6,800
EQUIPMENT RENTAL-OTHER	-	1,000	-	-
REPAIRS & MAINTENANCE	35,591	50,000	47,729	48,000
TELEPHONE	102,192	-	200	200
UTILITIES	91,296	85,000	90,000	90,000
SMALL EQUIPMENT	1,347	3,000	595	-
Total Operating Expenses	277,011	189,200	184,844	185,800
Capital Outlay:				
OTHER IMPROVEMENTS	-	36,000	-	-
EQUIPMENT PURCHASE	16,167	28,000	15,700	-
VEHICLE PURCHASE	39,834	-	-	-
Total Capital Outlay	56,001	64,000	15,700	-
MAINTENANCE TOTALS	$ 568,279	$ 507,766	$ 462,608	$ 431,900

Parks Maintenance

Program Goal

The Parks Maintenance Division provides on-going maintenance services for city property and city parks.



Budget Allowance Explanation

The Parks Maintenance budget of $298,059 is $115,798 or 28.0 percent less than 2008-09 budgeted expenditures.

The main reason for the decrease is the fact that the department has less full-time positions in exchange for an increase in part-time salaries. Also, this department is not replacing any equipment during 2009-10.

All normal outside maintenance functions will continue to take place in 2009-10.

Cemetery maintenance is also accomplished by personnel in this activity.

Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Personnel Expenses	$216,989	$251,471	$258,598
Operating Supplies	97,974	85,587	81,450
Capital Outlay	138,577	30,000	——

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$708,848	$848,862	$453,540	$413,857	$342,119	$298,059
Positions (FTE)	8.8	9.8	5.7	6.1	6.1	5.1

CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services:				
REGULAR SALARIES & WAGES	$ 113,335	$ 137,071	$ 118,396	$ 92,414
PART-TIME WAGES	29,449	35,000	35,000	50,000
OVERTIME	9,764	4,817	4,817	-
GROUP MEDICAL INSURANCE	34,891	75,820	60,656	45,493
FICA & MEDICARE	11,679	13,895	13,933	10,895
RETIREMENT	12,861	14,323	11,188	10,372
WORKER'S COMP	2,858	4,981	4,981	4,935
UNIFORMS	2,152	2,500	2,500	2,500
Total Personnel Services	216,989	288,407	251,471	216,609
Operating Expenses:				
OTHER CONTRACTUAL SERVICES	4,026	5,000	5,000	5,000
TRAVEL & TRAINING/STAFF	2,855	5,000	1,000	2,000
DUES & MEMBERSHIPS	70	450	450	450
EXPENDABLE MATERIALS	14,455	15,000	12,000	12,000
JANITORIAL SUPPLIES	-	-	-	-
AUTO PARTS & LABOR	11,791	11,000	11,000	11,000
FUELS & LUBRICANTS	18,836	16,000	16,000	16,000
EQUIPMENT RENTAL-OTHER	1,685	3,000	3,000	3,000
REPAIRS & MAINTENANCE	42,133	32,000	32,000	32,000
SMALL EQUIPMENT	2,123	8,000	5,137	-
Total Operating Expenses	97,974	95,450	85,587	81,450
Capital Outlay:				
OTHER IMPROVEMENTS	49,579	30,000	5,061	-
EQUIPMENT PURCHASE	88,998	-	-	-
Total Capital Outlay	138,577	30,000	5,061	-
MAINTENANCE TOTALS	$ 453,540	$ 413,857	$ 342,119	$ 298,059

Public Works/Engineering

Program Goal

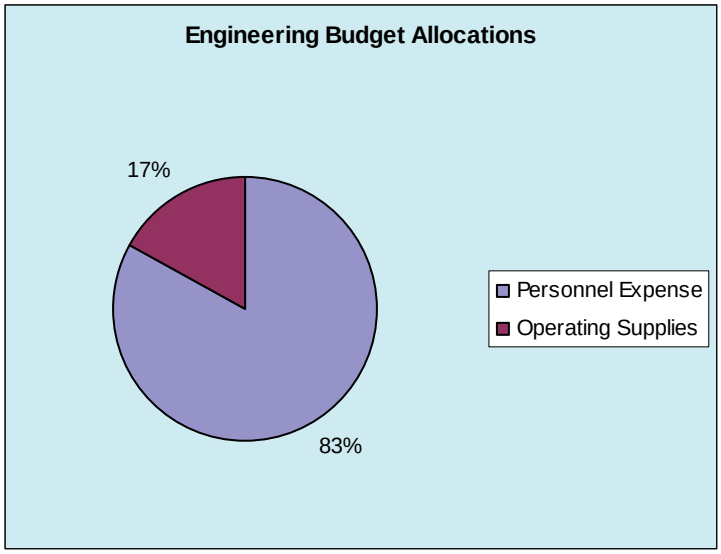
The Public Works and Engineering section of the city provides for the economical, safe and aesthetic design and construction of facilities on city property and serves as the central depository for all official records relating to capital projects.

Budget Allowance Explanation

The Public Works Administration and Engineering budget allowance of $536,092 is $140,823 or 20.6 percent less than the 2008-09 budget.

Public Works Administration and the Engineering Division have been combined and reorganized for the 2009-10 fiscal year. This will allow for better coordination and sharing of staff between the Public Works Director and the Engineering Director.

Several vacant positions have been eliminated from this budget for 2010 and some positions have been reallocated to other departments.



Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Personnel Expenditures	$566,980	$519,561	$444,667
Operating Supplies	52,093	61,600	91,425

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$541,288	$562,308	$644,061	$676,915	$575,716	$536,092
Revenues	$56,393	$104,090	$76,030	$50,000	$12,000	$12,000
Positions (FTE)	6.0	8.0	8.0	8.0	8.0	5.0

CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

PUBLIC WORKS/ENGINEERING

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services:				
REGULAR SALARIES & WAGES	$411,313	$414,212	$365,000	$304,247
GROUP MEDICAL INSURANCE	77,364	121,313	84,002	75,821
FICA & MEDICARE	30,198	31,687	27,940	23,275
RETIREMENT	41,510	41,234	35,749	25,832
OVERTIME	-	-	-	7,500
WORKER'S COMP	6,595	6,870	6,870	7,992
Total Personnel Services	566,980	615,315	519,561	444,667
Operating Expenses:				
PROFESSIONAL & CONSULTING SVCS	2,000	-	13,805	25,000
LEGAL ADS & NOTICES	-	-	-	2,000
REPRODUCTION & PRINTING	-	-	-	100
TRAVEL & TRAINING/STAFF	9,968	10,000	4,200	6,000
DUES & MEMBERSHIPS	780	750	1,200	2,350
EXPENDABLE MATERIALS	10,493	10,000	6,500	10,600
POSTAGE	239	250	250	750
BOOKS & SUBSCRIPTIONS	25	600	600	925
AUTO PARTS & LABOR	2,998	4,000	3,000	4,500
FUELS & LUBRICANTS	5,126	4,500	4,100	6,500
RENTAL & MAINTENANCE CONTRACTS	8,656	17,500	15,000	17,500
TELEPHONE	2,962	4,000	2,500	5,200
SMALL EQUIPMENT	8,846	10,000	5,000	10,000
Total Operating Expenses	52,093	61,600	56,155	91,425
Capital Outlay:				
VEHICLE PURCHASE	24,988	-	-	-
Total Capital Outlay	24,988	-	-	-
ENGINEERING TOTALS	$644,061	$676,915	$575,716	$536,092

Police

Program Goal

The Police Department provides the community with a law enforcement system that integrates and uses all departmental, civic and community resources for police services and protection of the lives and property of our residents.

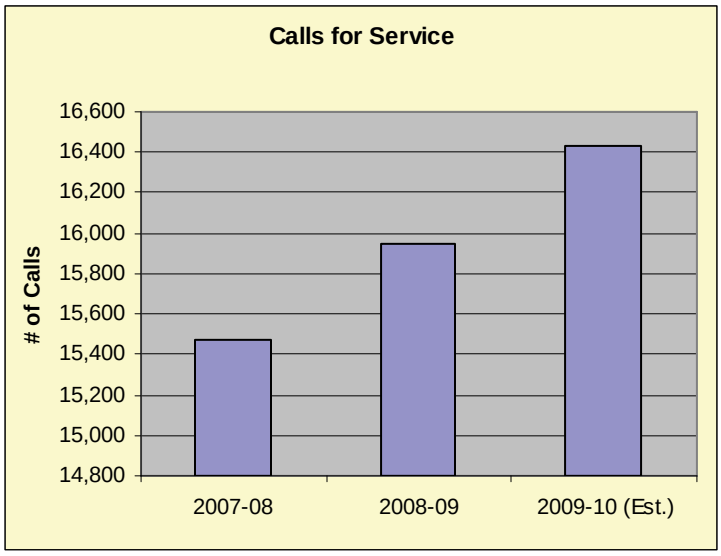
Budget Allowance Explanation

The Police budget of $5,045,765 is $1,643,443 or 48.3 percent more than 2008-09 budgeted expenditures.

The majority of the increase is due to the added costs of the photo enforcement program for next year. All extra costs will be offset by estimated revenues generated from the program ($1,683,085)

Extra costs include: overtime ($167,170), four new officers ($319,398), four additional cars and equipment ($289,860), fees to the vendor ($637,140) and costs for potential roadway engineering and public education programs ($150,000). These costs will not be incurred unless matching revenues are received.

There are no other significant changes proposed for the Police budget for next year with the exception of replacing two existing Police vehicles ($67,000).



Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Calls for Service	15,471	15,950	16,429
Traffic Contacts	9,585	9,985	10,285

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$2,920,842	$3,242,861	$3,558,025	$3,402,322	$3,399,929	$5,045,765
Revenues	$509,439	$503,899	$304,976	$220,000	$220,000	$225,000
Positions (FTE)	29.0	31.9	31.9	31.9	31.9	35.9

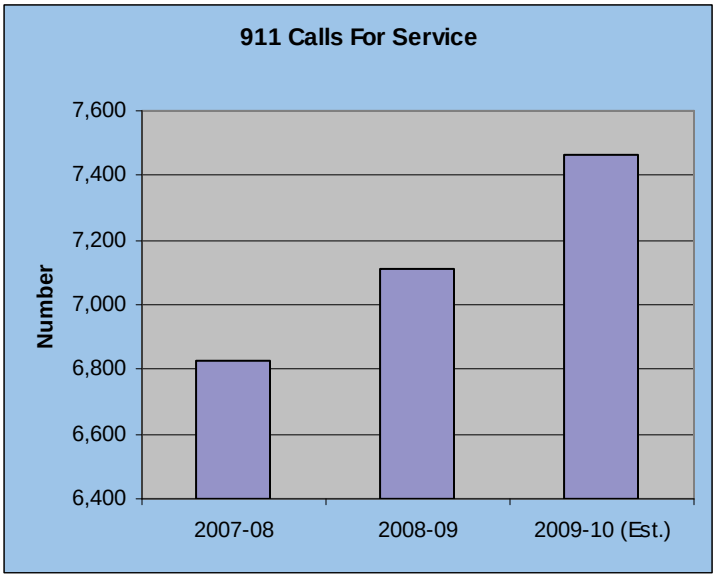
CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services:				
REGULAR SALARIES & WAGES	$ 1,665,311	$ 1,656,979	$ 1,716,972	$ 1,634,552
PART-TIME WAGES	39,857	30,000	30,000	30,000
TEMPORARY PERSONNEL	585	3,000	3,000	3,000
OVERTIME	145,863	135,000	135,000	135,000
TRAFFIC ENFORCEMENT UNIT - OT	-	-	-	167,170
TRAFFIC ENFORCEMENT UNIT	-	-	-	319,399
GROUP MEDICAL INSURANCE	400,298	462,305	403,077	440,523
FICA & MEDICARE	136,953	137,315	137,315	145,928
RETIREMENT	211,437	164,349	164,349	326,762
WORKER'S COMP	45,231	64,774	64,774	62,104
POLICE UNIFORM ALLOWANCE	45,024	44,000	44,000	40,000
POLICE VESTS	11,922	15,000	15,000	15,000
Total Personnel Services	2,702,481	2,712,722	2,713,487	3,319,438
Operating Expenses:				
PROFESSIONAL & CONSULTING SVCS	9,221	9,000	8,000	58,000
OTHER CONTRACTUAL SERVICE	3,298	6,400	5,400	5,400
FINGER PRINTING	5,121	5,000	5,000	5,000
REPRODUCTION & PRINTING	10,452	9,700	9,700	9,700
TRAVEL & TRAINING/STAFF	34,088	35,000	14,000	25,000
TRAVEL & TRAINING/NON-STAFF	839	500	-	-
DUES & MEMBERSHIPS	1,291	2,500	2,500	2,500
EXPENDABLE MATERIALS	30,375	30,000	21,600	21,600
PROGRAMS	12,075	20,000	9,500	9,500
POSTAGE	1,631	2,200	2,200	2,200
AMMUNITION	13,234	15,000	14,500	14,500
BOOKS & SUBSCRIPTIONS	2,291	2,500	2,500	3,200
POLICE DOG	1,456	2,500	2,000	2,000
RESERVES	1,410	2,500	500	500
AUTO PARTS & LABOR	71,405	60,000	60,000	60,000
FUELS & LUBRICANTS	91,611	80,000	80,000	85,000
RENTAL & MAINTENANCE CONTRACTS	22,856	21,500	21,500	46,985
REPAIRS & MAINTENANCE	21,641	22,000	21,500	21,500
TELEPHONE	38,465	38,000	38,000	38,000
UTILITIES	25,480	23,100	23,100	23,100
SMALL EQUIPMENT	38,779	35,000	34,442	34,442
CASUALTY LOSS	36,469	-	-	-
PLATESCAN FEES	-	-	-	52,500
PHOTORADAR FEES	-	-	-	584,640
RICO EXPENDITURES	17,686	-	-	50,000
GRANT EXPENSES	-	-	243,300	110,000
PRISONER EXPENSES	3,295	4,200	4,200	4,200
Total Operating Expenses	494,469	426,600	623,442	1,269,467
Capital Outlay:				
OTHER CAPITAL EXPENSE	-	200,000	-	100,000
EQUIPMENT PURCHASE	242,860	-	-	101,860
REDFLEX VEHICLES	-	-	-	188,000
VEHICLE PURCHASE	118,215	63,000	63,000	67,000
Total Capital Outlay	361,075	263,000	63,000	456,860
POLICE TOTALS	$ 3,558,025	$ 3,402,322	$ 3,399,929	$ 5,045,765

Police Communications

Program Goal

The Communications Program provides effective dispatch services to police and fire personnel in the Show Low area to insure appropriate response times to all calls.



Budget Allowance Explanation

The 2009-10 budget of $1,056,947 is $129,902 or 14.0 percent more than 2008-09 budgeted expenditures. The increase is mainly due adding extra funds to a reserve for equipment replacement in the future.

Staff has budgeted a reserve amount ($100,000) in the communications section so funds can accumulate for the replacement of dispatch equipment in the when it is needed.

Funding is received from other jurisdictions to compensate the city for the salaries of two dispatcher positions. The communications division now dispatches for the Heber Fire Department, White Mountain Lake, Linden as well as the Ambulance and the Show Low Fire Department.

There are no other significant changes to this budget for 2009-10.

Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
911 Calls for Service.	6,826	7,111	7,467

.

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$680,853	$792,775	$838,346	$927,045	$915,730	$1,056,947
Revenues	$114,615	$95,008	$124,051	$95,000	$121,500	$125,000
Positions (FTE)	12.0	14.3	14.3	14.3	14.3	14.3

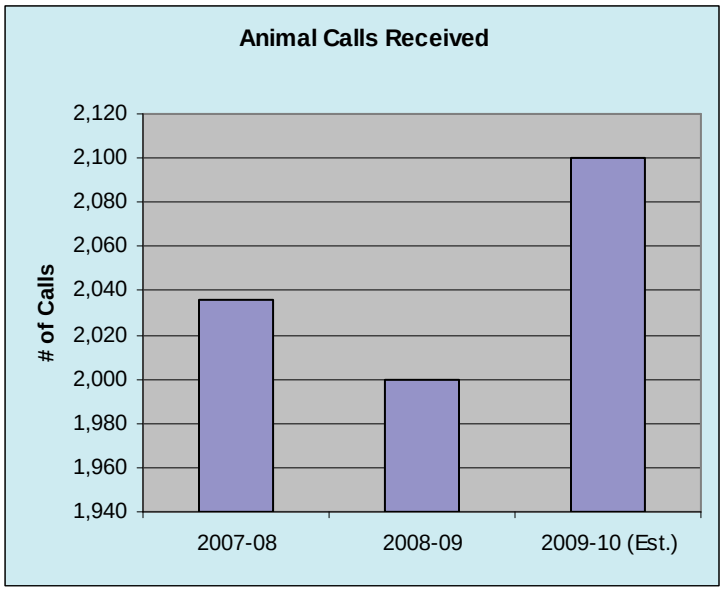
CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services:				
REGULAR SALARIES & WAGES	$ 511,386	$ 506,164	$ 511,184	$ 551,993
TEMPORARY PERSONNEL	-	5,000	5,000	5,000
OVERTIME	48,381	40,000	40,000	40,000
GROUP MEDICAL INSURANCE	137,108	188,953	174,986	212,298
FICA & MEDICARE	41,283	40,787	41,171	45,288
RETIREMENT	63,746	49,626	54,792	70,479
WORKER'S COMP	3,518	3,665	3,665	2,239
Total Personnel Services	805,422	834,195	830,798	927,297
Operating Expenses:				
TRAVEL & TRAINING/STAFF	11,031	10,000	3,842	10,000
DUES & MEMBERSHIPS	317	550	550	550
EXPENDABLE MATERIALS	6,400	6,000	4,800	4,800
SMALL EQUIPMENT	15,000	15,000	14,440	14,000
BOOKS & SUBSCRIPTIONS	176	300	300	300
Total Operating Expenses	32,924	31,850	23,932	29,650
Capital Outlay:				
CARRYOVER (EQUIP. REPLACEMENT)	-	20,000	20,000	-
EQUIPMENT REPLACEMENT FUND	-	41,000	41,000	100,000
Total Capital Outlay	-	61,000	61,000	100,000
COMMUNICATIONS TOTALS	$ 838,346	$ 927,045	$ 915,730	$ 1,056,947

Animal Control

Program Goal

The Animal Control program provides effective dog, cat and wildlife regulation programs for the protection of the animals and the community.



Budget Allowance Explanation

The 2009-10 budget of $159,815 is $1,812 or 1.1 percent less than 2008-09 budgeted expenditures.

A part-time position was eliminated from this budget. This position had been used to maintain the dog kennel that the department used for stray animals.

There are no other significant changes to this budget for 2009-10.

Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Animal Calls	2,036	2,000	2,100
Animal Impounds	417	350	400
Animal Citations	119	100	110

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$173,821	$143,046	$174,996	$161,627	$161,408	$159,815
Revenues	$5,628	$4,892	$8,521	$4,500	$4,500	$4,500
Positions (FTE)	2.2	2.4	2.4	2.4	2.4	2.0

CITY OF SHOW LOW
GENERAL FUND
OPERATING BUDGET
2010 BUDGET

ANIMAL CONTROL

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Personnel Services:				
REGULAR SALARIES & WAGES	$ 68,769	$ 70,287	$ 68,539	$ 73,450
PART-TIME WAGES	7,519	9,000	9,000	-
OVERTIME	9,380	8,000	12,910	8,000
GROUP MEDICAL INSURANCE	27,546	22,547	22,547	30,329
FICA & MEDICARE	6,443	6,677	6,919	6,231
RETIREMENT	7,478	6,198	6,476	6,443
WORKER'S COMP	975	1,643	1,643	1,449
UNIFORM ALLOWANCE	3,021	3,000	3,000	3,000
Total Personnel Services	131,131	127,352	131,034	128,902
Operating Expenses:				
REPRODUCTION & PRINTING	149	1,000	500	500
TRAVEL & TRAINING/STAFF	2,574	4,125	961	1,500
EXPENDABLE MATERIALS	6,126	8,000	7,763	7,763
AUTO PARTS & LABOR	2,340	1,000	1,000	1,000
FUELS & LUBRICANTS	8,258	6,000	6,000	6,000
TELEPHONE	312	400	400	400
SMALL EQUIPMENT	11,154	2,500	2,500	2,500
UTILITIES	12,952	11,250	11,250	11,250
Total Operating Expenses	43,865	34,275	30,374	30,913
Capital Outlay:				
EQUIPMENT	-	-	-	-
Total Capital Outlay	-	-	-	-
Animal Control Totals	$ 174,996	$ 161,627	$ 161,408	$ 159,815

HURF (Streets)

Program Goal

The Streets Division plans for the safe and convenient movement of people and vehicles on city streets, effectively maintains the city's streets, inspects streets to assure they meet specifications and minimizes street damage through the control of irrigation and storm water.

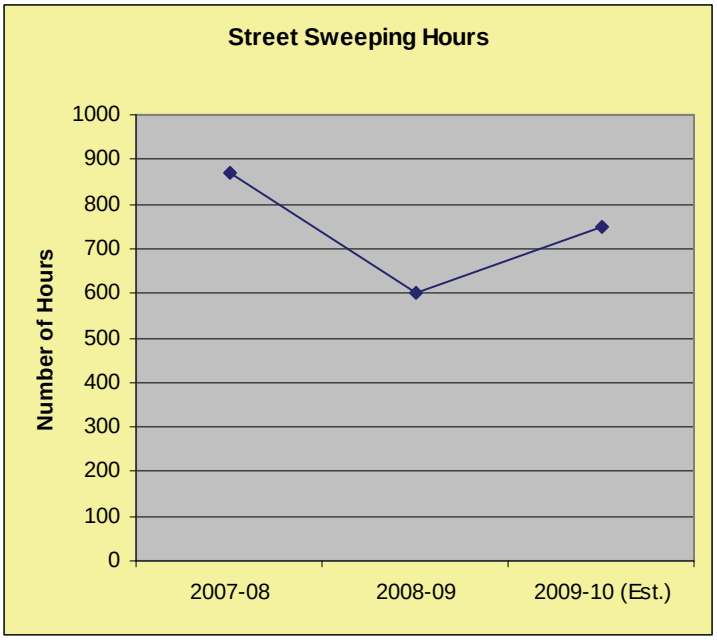
Budget Allowance Explanation

The Street budget allowance of $3,099,457 is $1,195,109 or about 28 percent less than 2008-09 budgeted expenditures.

The decrease is primarily due to the fact that road projects currently taking place in Show Low are winding down as GADA bond money is expended for projects.

Funding for the street maintenance program comes from gas tax and license plate revenues as well as transfers from the city general fund if necessary.

This budget also includes the purchase of certain road equipment that may become available at auction given the depressed construction economy in the area. Public works staff anticipates savings will be available to the City at auctions in the area and some needed vehicles can be obtained.



Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Street Sweeping Hours.	870	600	750
Mowing and Weed Control Hours.	640	800	800
Sign Maintenance Hours.	1,250	1,300	750

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$1,785,493	$3,121,638	$5,037,603	$4,294,566	$6,355,068	$3,099,457
Positions (FTE)	10.3	10.3	9.3	9.3	9.3	10.3

CITY OF SHOW LOW
HIGHWAY USERS REVENUE FUND
REVENUES AND EXPENDITURES
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Beginning Reserves	$ 6,022,280	$ 2,283,969	$ 3,265,149	$ 140,081
REVENUES				
Highway User tax	1,399,551	1,580,487	1,380,000	1,256,209
Transfer from GF (2010 New Projects)	-	538,000	1,400,000	885,795
Outside Financing Sources SRR (County/ADOT)	500,000	-	250,000	-
Road Impact Fees	78,428	-	50,000	50,000
Interest from Investments	234,527	100,000	120,000	50,000
Miscellaneous Income	60,376	-	25,000	25,000
Grants (ADOT)	-	-	-	687,372
Sale of Assets	7,590	1,000	5,000	5,000
TOTAL REVENUES	2,280,472	2,219,487	3,230,000	2,959,376
EXPENDITURES				
Personnel Services:				
REGULAR SALARIES & WAGES	336,712	325,325	325,325	399,700
PART TIME WAGES	-	-	-	5,000
OVERTIME	11,596	21,500	15,500	21,500
GROUP MEDICAL INSURANCE	113,147	128,695	121,313	151,641
FICA & MEDICARE	25,825	26,532	26,532	32,222
RETIREMENT	39,329	37,715	37,715	47,413
WORKER'S COMP	15,551	22,371	22,371	30,159
UNIFORMS	5,082	5,000	5,000	5,500
Total Personnel Services	547,242	567,138	553,756	693,135
Operating Expenses:				
OTHR CONTR SVCS-STREET REPAIR	113,815	139,478	135,189	100,000
OTHER CONTRACTUAL SERVICE	90,905	39,450	33,450	13,000
REPRODUCTION & PRINTING	141	250	250	250
TRAVEL & TRAINING/STAFF	8,282	7,650	6,120	7,000
DUES & MEMBERSHIPS	509	500	500	500
EXPENDABLE MATERIALS	15,163	15,000	12,000	10,000
POSTAGE	56	100	100	100
SMALL CAPITAL	3,838	-	-	2,000
BOOKS & SUBSCRIPTIONS	50	200	200	200
AUTO PARTS & LABOR	78,409	85,000	85,000	85,000
FUELS & LUBRICANTS	55,617	43,000	43,000	43,000
EQUIPMENT RENTAL-OTHER	16,710	10,000	9,320	9,000
REPAIRS & MAINTENANCE	1,059	5,000	5,000	5,000
TELEPHONE	3,780	4,000	4,000	4,000
UTILITIES	17,728	14,000	14,000	14,000
SMALL EQUIPMENT	3,838	2,000	2,000	-
CASUALTY LOSS	104	-	-	-
ISSUANCE COSTS	(325,478)	-	-	-
TRANSFER TO DEBT SERVICE (P & I GADA Bonds)	-	509,800	509,800	505,900
Total Operating Expenses	84,526	875,428	859,929	798,950
Capital Outlay:				
CARRYOVER PROJECTS (from 2008-09)	-	-	-	-
WHIPPLE RECONSTRUCTION	91,795	1,785,000	1,485,000	300,000
OWENS CONSTRUCTION	286,233			
OLD LINDEN ROAD (and other) IMP.*	1,554,458	907,000	2,510,839	500,000
McNiel	-	-	574,000	-
SCOTT RANCH ROAD	124,500	-	152,850	-
SL CREEK BRIDGE @ US60*	1,946,585	-	15,179	-
R & R PROGRAM	159,794	-	-	-
IMPROVEMENTS 2008-09	-	-	39,754	-
IMPROVEMENTS 2009-10	45,928	-	-	687,372
EQUIPMENT PURCHASE	196,542	160,000	163,761	120,000
Total Capital Outlay	4,405,835	2,852,000	4,941,383	1,607,372
HIGHWAY USERS FUND EXPENDITURES	5,037,603	4,294,566	6,355,068	3,099,457
Ending Reserves	$ 3,265,149	$ 208,890	$ 140,081	$ -

Public Transit

Program Goal

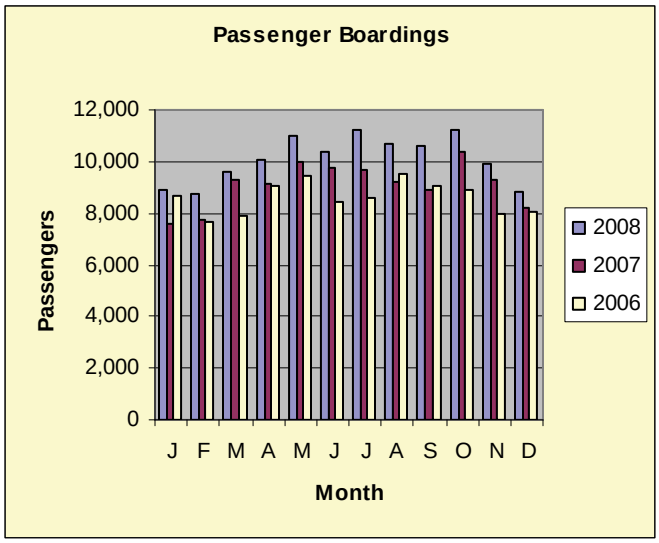
Public Transit strives to provide public transit services and increased ridership in the Show Low area through the operation of a coordinated fixed route system. The City has a contract with MV Transportation to operate the bus system.

Budget Allowance Explanation

The Transit operating budget of $1,295,020 is $288,041 or 38.4 percent more than 2008-09 budgeted expenditures. The increase is due mainly to the fact that federal stimulus funds ($525,000) have been made available for 2009-10 for expanding the bus barn, adding additional paving and purchasing an additional bus.

The city contracts with a private vendor for this service. Revenue comes from grants, ridership fees and matching contributions from area cities. Show Low's contribution is estimated to be $74,000 for 2009-10.

The budget presented takes into account that the bus system is now serving the cities of Taylor, Snowflake and Holbrook in the northern part of Navajo County. The new buses that were recently acquired are now making three trips a day to the Holbrook area in order to serve residents in the corridor between Show Low and Holbrook.



Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Annual Ridership	114,247	122,592	140,980
Cost per Mile	$2.14	$2.38	$2.42
Disabled Ridership	1,781	1,958	2.300

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$713,695	$411,436	$612,569	$935,979	$753,865	$1,295,020
Revenues	$616,944	$395,172	$572,597	$959,172	$665,000	$1,221,020
Positions (FTE)	—-	—-	—-	—-	—-	—--

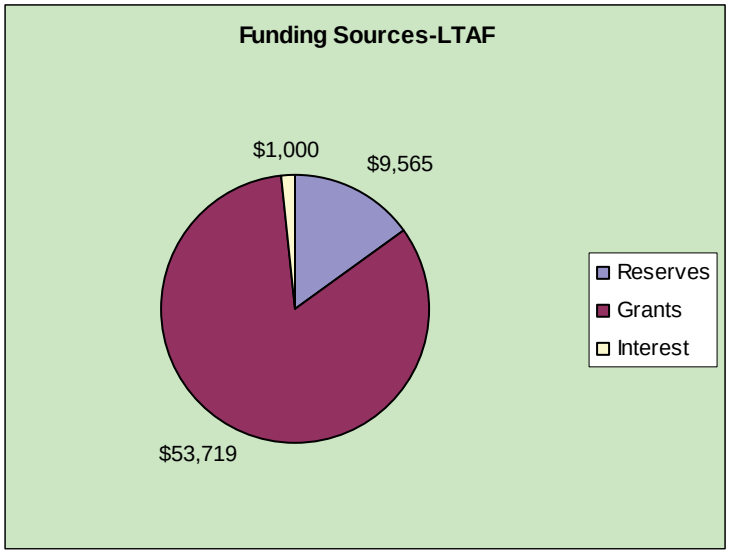
CITY OF SHOW LOW
PUBLIC TRANSPORTATION
REVENUES AND EXPENDITURES
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
Beginning Reserves	$ (23,193)	$ (23,193)	$ 33,749	$ 26,884
REVENUES				
GRANTS	381,375	675,000	495,000	969,347
FARE & OTHER REVENUES	94,000	76,501	89,500	105,750
TRANSFERS IN	96,914	92,000	65,000	74,000
ADVERTISING REVENUE	-	24,000	22,000	12,000
CONTRIB-OTHER MUNICIPALITIES/COUNTY	96,914	91,171	75,000	144,924
INVESTMENT EARNINGS	308	500	500	250
TOTAL REVENUES	669,511	959,172	747,000	1,306,271
Personnel Services:				
REGULAR SALARIES & WAGES-FINANCE ADMIN	69,307	51,814	61,208	111,200
Total Personnel Services	69,307	51,814	61,208	111,200
Operating Expenses:				
CONTRACTUAL SERVICES	318,718	504,255	365,247	477,910
ADVERTISING & PUBLICITY	731	3,000	3,000	3,000
REPRODUCTION & PRINTING	809	2,500	2,500	2,500
TRAVEL & TRAINING/STAFF	4,475	3,000	3,000	3,000
DUES & MEMBERSHIPS	-	200	200	200
EXPENDABLE MATERIALS	233	300	300	300
RTAP SUBSTANCE ABUSE PROGRAM	-	200	200	200
REPAIRS & MAINTENANCE	1,500	500	500	500
UTILITIES	4,650	-	-	-
SMALL EQUIPMENT	20,604	20,000	20,000	10,000
TELEPHONE	228	210	210	210
Total Operating Expenses	351,948	534,165	395,157	497,820
Capital Outlay:				
	-	-	-	-
EQUIPMENT PURCHASE	191,314	350,000	297,500	686,000
TOTAL CAPITAL OUTLAY	191,314	350,000	297,500	686,000
PUBLIC TRANSPORTATION TOTALS	612,569	935,979	753,865	1,295,020
Ending Reserves	$ 33,749	$ -	$ 26,884	$ 38,135

Transportation Assistance Fund

Program Goal

The Transportation Assistance Fund provides for current and future sidewalk development in Show Low.



Budget Allowance Explanation

The sidewalk replacement program for 2009-10 totals $50,000. Revenues for these improvements come State Lottery proceeds. The City Council has dedicated lottery revenues to sidewalk development in Show Low.

Sidewalk programs are identified by city staff and are approved by the City Council on a project-by-project basis.

Funds will be carried over from LTAF money budgeted in previous years but were not totally spent. With that the case, additional money over and above this year's $50,000 will be available for sidewalk projects.

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$8,806	$173,932	$97,651	$50,000	$50,000	$50,000
Positions (FTE)	—-	—-	—-	—-	—-	—-

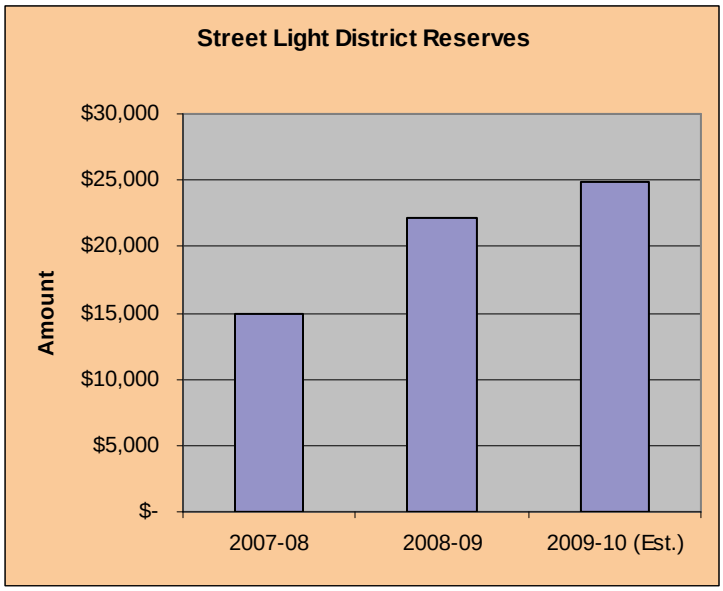
CITY OF SHOW LOW
TRANSPORTATION ASSISTANCE FUND
REVENUES AND EXPENDITURES
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserve	$ 53,349	$ 5,424	$ 10,067	$ 9,565
REVENUES				
TRANSPORTATION ASST. FUND	48,454	51,069	48,498	53,719
MISCELLANEOUS INCOME	-	-	-	-
INTEREST EARNINGS	5,915	2,500	1,000	1,000
TOTAL REVENUES	54,369	53,569	49,498	54,719
EXPENDITURES				
TRANSFERS OUT	-	50,000	50,000	50,000
CAPITAL OUTLAY	97,651	-	-	-
TOTAL EXPENDITURES	97,651	50,000	50,000	50,000
Ending Reserve	$ 10,067	$ 8,993	$ 9,565	$ 14,284

Street Lighting District

Program Goal

The Street Lighting District lights the streets in the City of Show Low for street safety purposes.



Budget Allowance Explanation

The Street Light District budget of $137,500 for 2009-10 is the same amount as the 2008-09 budget.

Staff believes there are enough reserves in this fund that the budget can remain the same for 2009-10.

There are no program changes to this budget from last year. Expenses consist of electric utility payments for the street lights in Show Low.

This district does not fund the installation of new streetlights. New streetlights are installed by developers or from the City capital improvement program.

The County Treasurer bills taxpayers for this money on their tax bills and then remits the funds to the City on a quarterly basis.

Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Street Light District Reserves.	$14,900	$22,100	$24,850

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$104,709	$116,290	$128,937	$137,500	$133,000	$137,500
Positions (FTE)	—-	—-	—-	—-	—-	—--

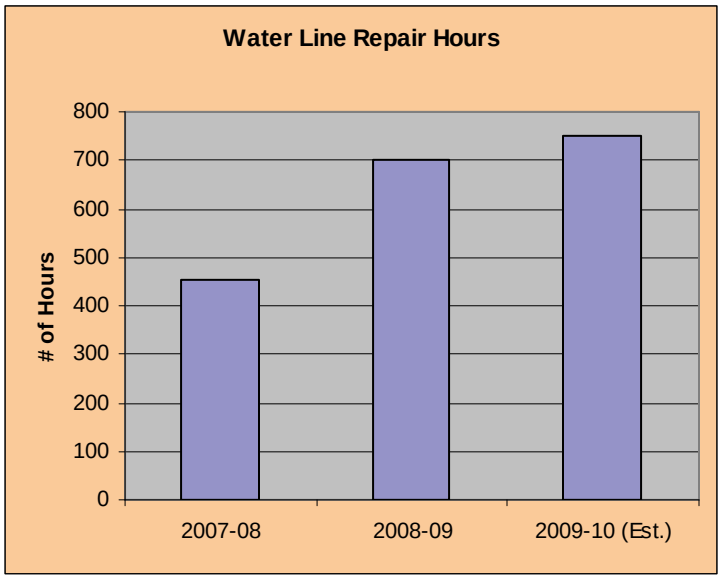
CITY OF SHOW LOW
STREET LIGHTING DISTRICT
REVENUES AND EXPENDITURES
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserve	$ 20,950	$ 18,700	$ 14,900	$ 22,100
REVENUES				
SPECIAL ASSESSMENTS	121,272	140,000	140,000	140,000
INTEREST EARNINGS	1,615	250	200	250
TOTAL REVENUES	122,887	140,250	140,200	140,250
EXPENDITURES				
REPAIRS & MAINTENANCE	980	2,500	1,500	2,500
UTILITIES	127,957	135,000	131,500	135,000
TOTAL EXPENDITURES	128,937	137,500	133,000	137,500
Ending Reserve	$ 14,900	$ 21,450	$ 22,100	$ 24,850

Water Services

Program Goal

Water Services is responsible for providing a safe and adequate domestic water supply to all residents of the Show Low water service area.



Budget Allowance Explanation

The Water budget for 2009-10 of $2,625,962 is $601,201 or 18.6 percent less than 2008-09 budgeted expenditures. The proposed budget provides funding for all water programs in Show Low.

Significant expenditures for 2009-10 include continued water line replacements ($725,000) and equipment purchases if available at auctions ($125,000).

This budget continues the Council directive of transferring $100,000 annually to a reserve for a future water treatment plant. At the end of 2009-10 the reserve will contain $500,000.

Two positions were transferred from other departments into the Water Department for 2009-10.

Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Meter Turn-on/ Turn-off Hours.	455	700	750
Line Repair Hours.	550	1,300	948
Line Flushing Hours.	110	400	400

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$1,777,206	$1,324,589	$2,542,028	$3,227,163	$2,960,667	$2,625,962
Revenues	$2,163,174	$2,239,533	$2,269,309	$2,499,948	$2,433,998	$2,454,998
Positions (FTE)	6.6	8.6	11.1	11.1	11.1	13.1

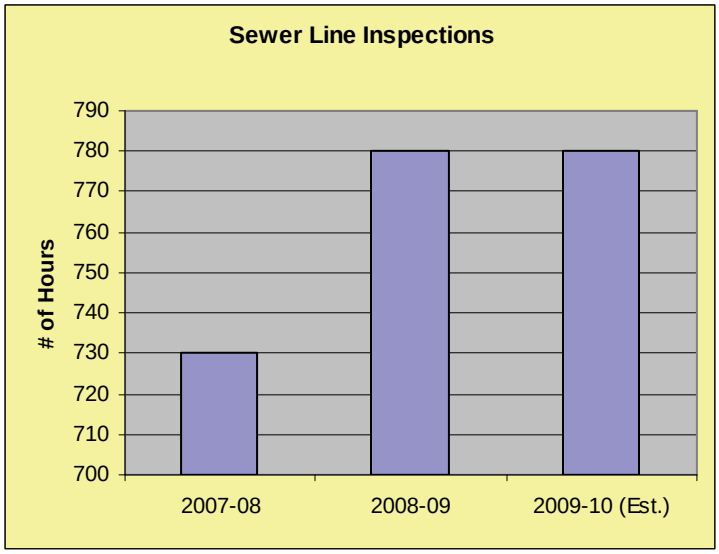
CITY OF SHOW LOW
WATER FUND
REVENUES AND EXPENDITURES
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserves	$ 2,120,106	$ 1,459,590	$ 1,847,387	$ 1,320,718
REVENUES				
WATER SALES	$ 1,994,879	$ 2,311,998	$ 2,311,998	$ 2,332,998
RECONNECT FEES	39,445	46,000	40,000	40,000
METER INSTALLATIONS	43,400	53,950	6,000	6,000
WATER TAP FEES	5,720	13,500	10,000	10,000
MISC. INCOME	2,199	1,000	1,000	1,000
INTEREST FROM OTHER SERVICES	139,922	38,000	35,000	35,000
INVESTMENT EARNINGS	43,744	35,500	30,000	30,000
TOTAL REVENUES	2,269,309	2,499,948	2,433,998	2,454,998
Personnel Services:				
REGULAR SALARIES & WAGES	336,354	360,454	360,454	448,529
OVERTIME	12,675	12,765	12,765	12,766
GROUP MEDICAL INSURANCE	137,077	159,223	159,223	189,551
FICA & MEDICARE	25,789	28,551	28,551	35,290
RETIREMENT	37,685	39,627	39,627	47,864
WORKER'S COMP	11,698	14,568	14,568	20,138
UNIFORMS	4,887	5,250	5,250	5,750
Total Personnel Services	566,165	620,437	620,437	759,888
Operating Expenses:				
OTHER CONTRACTUAL SERVICES	5,735	4,000	500	500
REPRODUCTION & PRINTING	5,411	8,000	8,000	8,000
TRAVEL & TRAINING/STAFF	7,874	10,000	4,000	10,000
DUES & MEMBERSHIPS	378	600	600	600
EXPENDABLE MATERIALS	12,371	13,000	9,000	9,000
POSTAGE	7,326	8,000	8,000	8,000
BOOKS & SUBSCRIPTIONS	109	325	325	325
AUTO PARTS & LABOR	12,600	15,955	14,949	14,949
FUELS & LUBRICANTS	44,770	30,000	30,000	30,000
EQUIPMENT RENTAL-OTHER	1,085	2,500	1,500	1,500
REPAIRS & MAINTENANCE	6,414	3,000	3,000	3,000
TELEPHONE	2,564	2,000	2,000	2,000
UTILITIES	264,284	345,500	345,500	320,500
SMALL EQUIPMENT	3,616	3,000	3,000	3,000
CASUALTY LOSS	6,581	-	-	-
USE PERMITS				200
TESTING FEES	31,716	41,000	41,000	34,000
WATER MAINTENANCE	304,647	440,000	250,000	340,000
BANK CHARGES	-	-	-	-
BAD DEBT EXPENSE	-	1,000	1,000	500
FEES FOR SERVICES RENDERED	-	490,346	494,356	50,000
SHOW LOW LAKE MAINTENANCE	22,225	110,000	45,000	80,000
Total Operating Expenses	739,706	1,528,226	1,261,730	916,074
Capital Outlay:				
WATER PLANT RESERVE		-		
CAPITAL CARRYOVER	-	-	-	-
WATER TAP FEES	-	-	-	-
METER EXHANGE PROGRAM	-	-	-	-
WELL PUMP REPLACEMENT	-	-	-	-
BOOSTER PUMPS	-	-	-	-
WATER TANK REHAB	-	-	-	-
WATER LINE/SHOW LOW CREEK	-	-	250,000	-
MEADOWVIEW WATER LINE REPLACEMENT	-	-	-	-
REPLACE WATER LINE/WHIPPLE 6TH DR TO US60	-	-	-	-
LOWER WATER LINE ON OLD LINDEN ROAD	-	-	-	-
WATER LINE REPLACEMENT IN FAIRWAY PARK	-	-	-	-
CIP IMPROVEMENTS	1,110,157	978,500	728,500	725,000
EQUIPMENT PURCHASE	-	-	-	125,000
VEHICLE PURCHASE	26,000	-	-	-
TRANSFER TO RESERVE	100,000	100,000	100,000	100,000
Total Capital Outlay	1,236,157	1,078,500	1,078,500	950,000
WATER TOTALS	$ 2,542,028	$ 3,227,163	$ 2,960,667	$ 2,625,962
Ending Reserves	$ 1,847,387	$ 732,374	$ 1,320,718	$ 1,149,754
WATER PLANT RESERVE	$300,000	$400,000	$400,000	$500,000

Wastewater Services

Program Goal

The Wastewater Program provides a clean, healthy environment through the effective management of all water-borne wastes within the Show Low drainage area.



Budget Allowance Explanation

The 2009-10 Wastewater budget of $2,624,104 is $290,730 or 10.0 percent less than the budgeted expenditure for 2008-09.

Significant expenditures for 2009-10 include wastewater plant improvements ($100,000) and other capital improvements consisting of sewer line improvements throughout the city ($775,000).

Additionally, public works staff plans to purchase needed replacement equipment at auctions as they take place ($125,000).

There are no other significant changes to this budget for 2009-10.

Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Line Cleaning Hours.	866	980	980
Emergency Repair Hours.	750	400	1,500
Line Flushing Hours.	161	400	420

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$1,371,075	$1,953,812	$3,678,878	$2,914,834	$3,057,407	$2,624,104
Revenues	$1,569,279	$1,943,963	$3,683,890	$2,106,750	$2,453,000	$1,977,350
Positions (FTE)	11.6	11.6	12.1	12.1	12.1	11.5

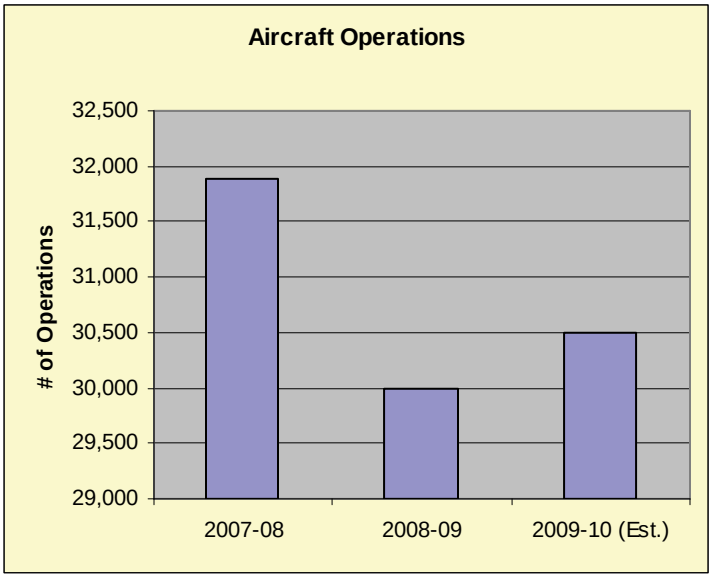
CITY OF SHOW LOW
WASTEWATER FUND
REVENUES AND EXPENDITURES
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserves	$ 1,450,263	$ 1,759,977	$ 1,454,530	$ 850,123
REVENUES				
SERVICE FEES	1,845,391	1,830,750	1,899,500	1,925,250
TRANSFERS IN	1,786,890	-	-	-
WIFA LOAN	-	250,000	500,000	-
MISC. INCOME	30,075	25,500	41,500	40,100
INVESTMENT EARNINGS	20,789	500	12,000	12,000
TOTAL REVENUES	3,683,145	2,106,750	2,453,000	1,977,350
Personnel Services:				
REGULAR SALARIES & WAGES	350,803	376,629	376,629	387,035
OVERTIME	28,841	14,066	14,066	14,066
GROUP MEDICAL INSURANCE	80,936	174,387	174,387	159,223
FICA & MEDICARE	27,785	29,888	29,888	30,685
RETIREMENT	40,317	40,278	40,278	49,499
WORKER'S COMP	10,418	18,903	18,903	16,300
UNIFORMS	4,607	5,750	5,750	5,750
Total Personnel Services	543,707	659,901	659,901	662,558
Operating Expenses:				
OTHER CONTRACTUAL SERVICE	54,722	10,000	8,000	6,000
REPRODUCTION & PRINTING	5,345	4,000	4,000	4,000
TRAVEL & TRAINING/STAFF	3,730	10,000	8,000	4,000
DUES & MEMBERSHIPS	84	400	400	400
EXPENDABLE MATERIALS	8,810	8,000	6,400	3,000
POSTAGE	8,695	7,500	7,500	7,500
BOOKS & SUBSCRIPTIONS	-	325	325	325
AUTO PARTS & LABOR	23,857	25,000	25,000	25,000
FUELS & LUBRICANTS	40,510	40,000	40,000	40,000
EQUIPMENT RENTAL-OTHER	924	2,500	2,500	2,500
REPAIRS & MAINTENANCE	2,175	3,000	3,000	3,000
TELEPHONE	2,412	2,000	2,000	2,000
UTILITIES	189,434	205,000	205,000	205,000
CASUALTY LOSS	140	-	-	-
SMALL EQUIPMENT	2,298	3,000	3,000	3,000
TESTING FEES	39,503	60,000	60,000	50,000
SEWER MAINTENANCE	142,614	120,000	106,573	89,004
USE PERMITS	9,704	10,000	10,000	10,000
BAD DEBT EXPENSE	13,909	1,000	1,000	1,000
BANK CHARGES	1,784	2,500	2,500	2,500
SMALL EQUIPMENT	2,298	-	-	-
FEES FOR SERVICES RENDERED	-	-	250,000	25,000
WIFA LOAN REPAYMENT	-	-	-	18,192
DEBT SERVICE	391,793	433,308	433,308	370,125
Total Operating Expenses	944,741	947,533	1,178,506	871,546
Capital Outlay:				
SHOW LOW LAKE SEWER IMPROVEMENTS	-	315,000	315,000	-
WWTP MODIFICATIONS	-	-	2,000	100,000
CIP IMPROVEMENTS	1,206,817	90,000	352,000	365,000
WATER LINE/SHOW LOW CREEK	-	-	250,000	-
CIP- INFLOW & INFILTRATION	33,947	300,000	300,000	500,000
6TH STREET FROM PLANT TO THORNTON	-	85,750	-	-
OLD CITY HALL AREA	-	516,650	-	-
EQUIPMENT PURCHASE	31,886	-	-	125,000
TREATMENT PLANT AERATORS	910,200	-	-	-
Total Capital Outlay	2,190,430	1,307,400	1,219,000	1,090,000
SEWER FUND TOTALS	3,678,878	2,914,834	3,057,407	2,624,104
Ending Reserves	$ 1,454,530	$ 951,893	$ 850,123	$ 203,369

Airport

Program Goal

The Airport provides the Show Low area with an airport that accommodates commercial and general aviation in a safe, efficient and convenient manner.



Budget Allowance Explanation

The airport budget of $7,725,845 is 63.0 percent more than budgeted expenditures for 2008-09. The primary reason for this decrease is that the airport expects to get more new grants in 2009-10 The City match to obtain the expected grants would be about $153,750.

A lineman position has been eliminated from this budget for the 2009-10 fiscal year.

There are no other significant changes to the airport budget for 2009-10. Airport staff will continue to try and obtain federal grants to improve the airport when possible. Also, the airport relies on profits from fuel sales and other income to help support its operating programs.

Possible projects in 2009-10 include a variety of runway and taxiway improvements.

Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Gallons of Fuel Sold.	270,230	210,000	225,000
Aircraft Operations	31,888	30,000	30,500
No. of Private Aircraft Hangers.	65	65	68

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$2,200,437	$1,878,128	$5,101,697	$4,721,278	$4,656,647	$7,725,845
Revenues	$1,047,498	$1,168,014	$3,511,893	$4,198,922	$4,575,920	$7,752,250
Positions (FTE)	5.2	5.2	5.2	5.2	5.2	4.2

CITY OF SHOW LOW
AIRPORT FUND
REVENUES AND EXPENDITURES
2010 BUDGET

Airport				
	2008	2009	2009	2010
	ACTUAL	BUDGET	REV. EST.	BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserves	$ 1,713,653	$ 656,007	$ 123,849	$ 51,122
REVENUES				
RECEIPTS FROM CUSTOMERS	138,176	190,000	216,301	156,000
GAS AND OIL SALES	983,728	900,000	960,000	950,000
MISCELLANEOUS INCOME	32,787	5,000	30,655	35,000
TRANSFERS IN	559,895	-	221,000	445,133
FOREST SERVICE LEASE	40,000	-	48,000	-
HANGAR INCOME	-	63,000	7,500	30,000
INTEREST INCOME	64,542	5,000	64,542	15,000
GRANT INCOME (FAA/ADOT)	1,692,765	3,035,922	3,035,922	6,046,250
TOTAL REVENUES	3,511,893	4,198,922	4,583,920	7,677,383
Personnel Services:				
REGULAR SALARIES & WAGES	195,223	188,270	195,425	160,220
PART-TIME WAGES	576	4,000	4,000	4,000
OVERTIME	6,100	7,338	7,338	7,338
GROUP MEDICAL INSURANCE	72,802	75,820	75,820	60,657
FICA & MEDICARE EXPENSE	14,882	15,606	15,606	13,125
RETIREMENT	23,427	24,173	24,173	19,787
WORKER'S COMP.	5,361	9,235	9,235	7,912
UNIFORM ALLOWANCE	3,141	2,600	2,600	1,950
Total Personnel Services	321,512	327,042	334,197	274,989
Operating Expenses:				
FUEL & OIL FOR RESALE (Cost of Goods Sold)	885,706	750,000	750,000	750,000
FEDERAL EXCISE TAX	-	-	-	-
PROFESSIONAL & CONSULTING SVCS	30,270	32,250	32,250	2,250
OTHER CONTRACTUAL SERVICE	4,100	6,000	6,000	6,000
MARKETING & PROMOTIONS	963	1,000	1,000	1,000
LEGAL ADVERTISING	1,283	750	750	750
REPRODUCTION & PRINTING	573	900	900	600
TRAVEL & TRAINING/STAFF	4,688	6,000	6,000	2,400
DUES & MEMBERSHIPS	913	400	400	400
EXPENDABLE MATERIALS	3,968	4,300	4,300	3,000
POSTAGE	1,176	1,000	1,000	800
BOOKS & SUBSCRIPTIONS	6,742	2,870	2,870	2,870
AUTO PARTS & LABOR	9,530	8,500	8,500	7,500
FUELS & LUBRICANTS	8,373	8,000	8,000	7,000
SAFETY EQUIPMENT	1,628	1,400	1,400	1,000
REPAIRS & MAINTENANCE	78,097	90,000	68,214	81,167
TELEPHONE	1,832	2,200	2,200	2,000
UTILITIES	65,793	39,596	39,596	44,596
INSURANCE PREMIUMS	14,746	20,500	20,500	15,500
USE PERMITS	356	1,200	1,200	500
SMALL EQUIPMENT	6,742	15,000	15,000	15,000
BANK CHARGES	1,842	-	-	-
CASUALTY LOSS	-	-	-	-
DEBT EXPENSE	228,532	294,573	294,573	296,523
Total Operating Expenses:	1,357,853	1,286,439	1,264,653	1,240,856
Capital Outlay:				
CARRYOVER/GRANT PROJECTS	-	929,866	929,866	6,046,250
NEW PROJECTS FOR POSSIBLE FUNDING/GRANT MATCH	-	2,106,056	2,056,056	-
GRANT MATCH/OUR PORTION	-	66,875	66,875	153,750
OTHER CAPITAL EXPENSE (Includes Grant Expenditures)	3,422,332	-	-	-
EQUIPMENT PURCHASE	-	5,000	5,000	10,000
	-	-	-	-
Total Capital Outlay	3,422,332	3,107,797	3,057,797	6,210,000
AIRPORT FUND EXPENDITURES	5,101,697	4,721,278	4,656,647	7,725,845
Ending Reserves	$ 123,849	$ 133,651	$ 51,122	$ 2,660

Aquatic Center

Program Goal

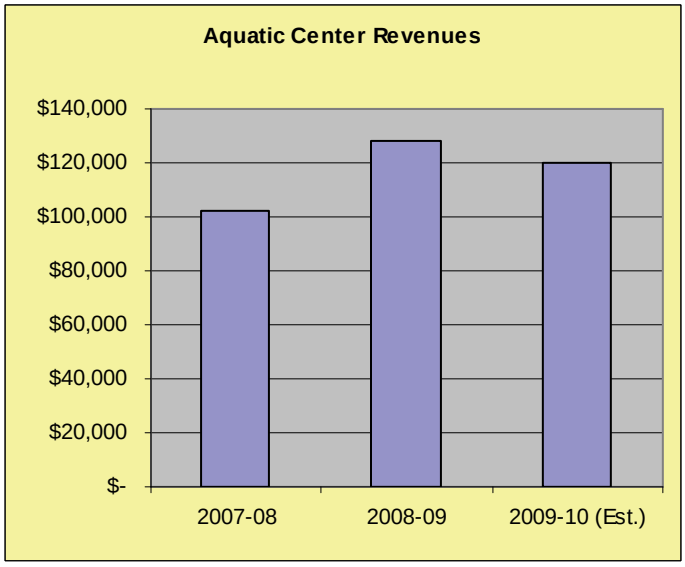
The Aquatic Center provides and maintains a year-round swimming facility available and accessible to all, which contributes to the needs of the community and permits an alternative exercise experience for everyone in a controlled environment.

Budget Allowance Explanation

The Aquatic Center budget of $414,268 is $3,138 or .8 percent less than the 2008-09 budget.

The decrease is mainly due to the reallocation of some positions within the Aquatic Center and the Recreation Division to reflect the reduced hours at the Aquatic Center.

There are no other significant changes to this budget for next year.



Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Adult Attendance	12,517	12,525	12,500
Special Event Attendance.	650	650	650

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$375,633	$367,700	$400,725	$417,406	$366,593	$414,268
Revenues	$98,166	$100,438	$102,547	$128,000	$128,000	$120,000
Positions (FTE)	10.1	10.1	10.1	9.6	9.6	9.6

CITY OF SHOW LOW
AQUATIC CENTER FUND
REVENUES AND EXPENDITURES
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserves	$ 3,831	$ 13,995	$ 24,068	$ 20,475
REVENUES				
RECEIPTS FROM CUSTOMERS	102,557	128,000	128,000	120,000
TRANSFERS IN	318,405	275,412	235,000	273,793
TOTAL REVENUES	420,962	403,412	363,000	393,793
Personnel Services				
REGULAR SALARIES & WAGES	72,949	59,017	62,301	77,546
PART-TIME WAGES	129,288	143,758	95,500	123,908
OVERTIME	1,646	500	500	500
GROUP MEDICAL INSURANCE	23,667	30,328	26,437	30,328
FICA & MEDICARE	15,855	13,360	14,284	15,450
RETIREMENT	8,575	5,666	5,888	7,289
WORKER'S COMP	3,863	5,742	5,742	7,706
UNIFORMS	3,235	2,750	2,750	2,750
Total Personnel Services	259,078	261,120	213,402	265,477
Operating Expenses:				
AQUATIC CENTER RESALE	1,646	2,500	2,500	2,500
OTHER CONTRACTUAL SERVICE	5,235	4,856	4,856	4,856
ADVERTISING & PUBLICITY	928	1,000	1,000	1,000
REPRODUCTION & PRINTING	205	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	1,579	4,500	3,600	4,500
DUES & MEMBERSHIPS	130	1,155	1,155	1,155
EXPENDABLE MATERIALS	17,399	5,000	4,000	5,000
POSTAGE	606	650	650	650
BOOKS & SUBSCRIPTIONS	384	525	525	525
SAFETY EQUIPMENT	1,145	1,000	1,000	1,000
OTHER EQUIPMENT & SUPPLIES	1,507	10,350	10,350	10,350
REPAIRS & MAINTENANCE	17,085	25,000	28,000	25,000
TELEPHONE	1,703	1,980	1,980	1,980
UTILITIES	79,934	81,000	81,000	81,000
SMALL EQUIPMENT	223	7,495	3,300	-
RECREATION EQUIPMENT	142	-	-	-
BIRTHDAY PARTIES	2,339	3,000	3,000	3,000
SPECIAL EVENTS	2,068	5,275	5,275	5,275
Total Operating Expenses	134,258	156,286	153,191	148,791
Capital Outlay:				
IMPROVEMENTS	7,389	-	-	-
EQUIPMENT PURCHASE	-	-	-	-
Total Capital Outlay	7,389	-	-	-
FAMILY AQUATIC CENTER EXPENDITURES	400,725	417,406	366,593	414,268
Ending Reserves	$ 24,068	$ -	$ 20,475	$ -

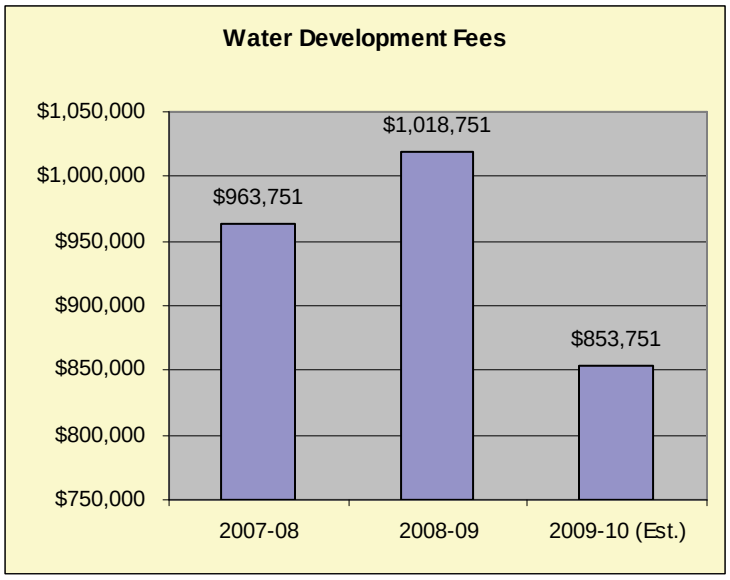
Water Development Fees

Program Goal

The Water Development Fees provide funding for long term water system and related improvements associated with new housing and commercial growth in the City.

Budget Allowance Explanation

The 2009-10 budget anticipates additional improvements to the water system as identified by staff and the City Council. Revenues for these capital improvements come from development fees.



Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Water Development Fee Reserves.	$963,751	$1,018,751	$853,751

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$552,901	$66,305	$9,372	$25,000	$25,000	$200,000
Positions (FTE)	—-	—-	—-	—-	—-	—-

CITY OF SHOW LOW
WATER DEVELOPMENT FEES
REVENUES AND EXPENDITURES
2010 BUDGET

	2008	2009	2009	2010
	ACTUAL	BUDGET	REV. EST.	BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserve	$ 733,311	$ 848,811	$ 963,751	$ 1,018,751
REVENUES				
DEVELOPMENT FEES	180,282	300,000	75,000	30,000
INTEREST EARNED	59,530	10,000	5,000	5,000
	-	-	-	-
TOTAL REVENUES	239,812	310,000	80,000	35,000
EXPENDITURES				
CAPITAL PROJECTS	9,372	25,000	25,000	200,000
	-	-	-	-
TOTAL EXPENDITURES	9,372	25,000	25,000	200,000
Ending Reserve	$ 963,751	$ 1,133,811	$ 1,018,751	$ 853,751

Wastewater Development Fees

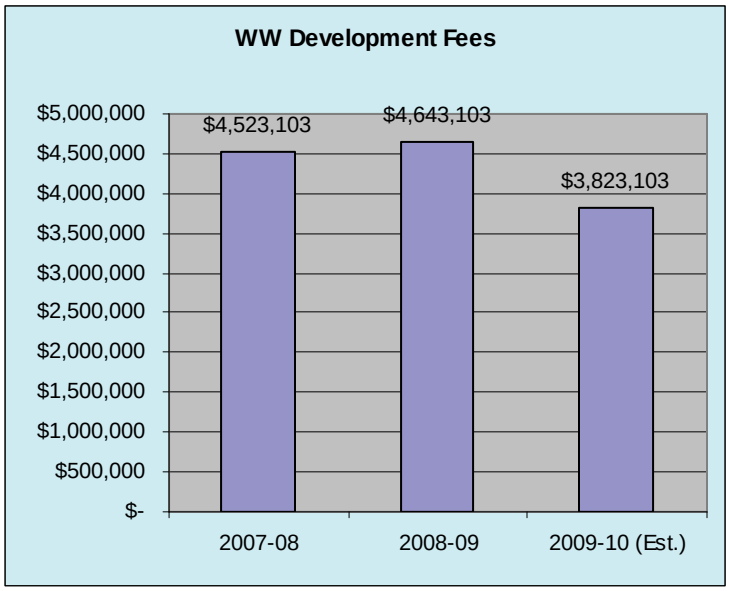
Program Goal

The Wastewater Development Fees provide funding for long term wastewater system improvements associated with housing and commercial growth in the City.

Budget Allowance Explanation

The 2009-10 budget anticipates additional improvements to the wastewater system as identified by staff and the City Council. Revenues for waste water improvements come from development fees.

Staff expects that most of these funds will be accumulated for the eventual construction of a wastewater treatment plant in the future.



Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
.Wastewater Development Fee Reserves.	$4,523,103	$4,643,103	$3,823,103

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$31,318	$511,274	$107,947	$500,000	$115,000	$1,000,000
Positions (FTE)	—-	—-	—-	—-	—-	—-

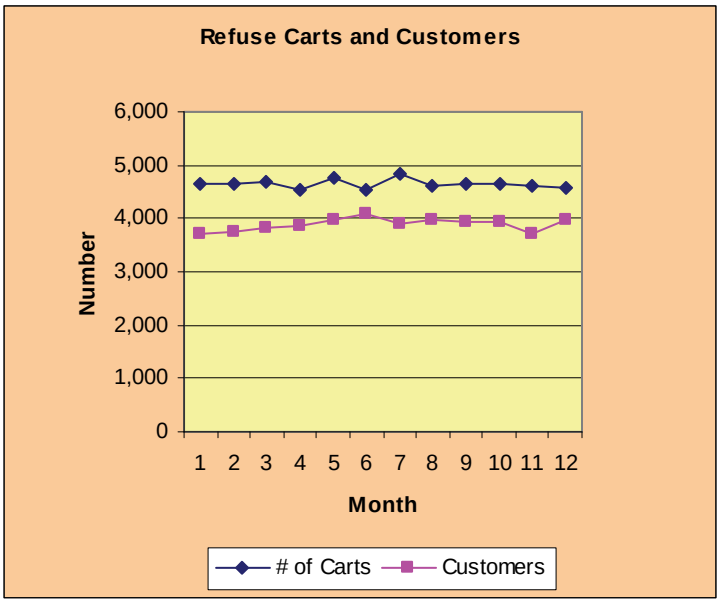
CITY OF SHOW LOW
WASTEWATER DEVELOPMENT FEES
REVENUES AND EXPENDITURES
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserve	$ 3,621,952	$ 3,266,952	$ 4,523,103	$ 4,643,103
REVENUES				
DEVELOPMENT FEES	681,605	700,000	125,000	100,000
INTEREST EARNED	327,493	12,500	110,000	80,000
	-	-	-	-
TOTAL REVENUES	1,009,098	712,500	235,000	180,000
EXPENDITURES				
CAPITAL PROJECTS	107,947	500,000	115,000	1,000,000
TOTAL EXPENDITURES	107,947	500,000	115,000	1,000,000
Ending Reserve	$ 4,523,103	$ 3,479,452	$ 4,643,103	$ 3,823,103

Refuse

Program Goal

The refuse program assists in providing a safe and aesthetically acceptable environment through effective, integrated management of the solid waste stream, including collection and disposal.



Budget Allowance Explanation

The 2009-10 Refuse operating budget of $635,000 is $51,416 or 8.9 percent more than 2008-09 budgeted expenditures. Staff does not expect a significant change in this program for next year.

Waste collection is accomplished with a contract with a private company. As Council knows, the City will be in the fourth year of the contract for the 2009-10 fiscal year.

There is no change in actual garbage collection programs for 2009-10. The amount charged by Waste Management and passed on to Show Low customers may change as the fourth year of the five-year contract comes into effect.

A transfer of $50,000 to the General Fund is budgeted to pay for the cost of administering the collection program.

Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Average No. of Carts Per Month.	4,220	4,647	4,700
Average No. of Customers Per Month.	3,750	3,891	3,900
Number of Tons Disposed.	4,083.3	4,100.6	4,250.0

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$645,161	$506,854	$576,159	$583,584	$607,500	$635,000
Revenues	$654,078	$524,062	$630,590	$564,505	$601,975	$611,500
Positions (FTE)	—-	—-	—-	—-	—-	—-

CITY OF SHOW LOW
REFUSE FUND
REVENUES AND EXPENDITURES
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserves	$ 66,695	$ 64,235	$ 121,126	$ 115,601
REVENUES				
COLLECTION FEES	625,933	563,505	600,975	610,500
INVESTMENT EARNINGS	4,657	1,000	1,000	1,000
TOTAL REVENUES	630,590	564,505	601,975	611,500
EXPENDITURES				
CONTRACTURAL SERVICES	548,460	493,584	517,500	525,000
POSTAGE	6,367	5,000	5,000	5,000
ANNUAL CLEANUP	10,697	50,000	50,000	50,000
ADMINISTRATIVE FEES	-	30,000	30,000	50,000
MISC EXPENSE	10,635	5,000	5,000	5,000
TOTAL EXPENDITURES	576,159	583,584	607,500	635,000
Ending Reserves	$ 121,126	$ 45,156	$ 115,601	$ 92,101

Capital Improvement Program

Program Goal

The Capital Improvement Program is a multiyear plan for capital expenditures needed to replace, expand, and improve infrastructure and major systems.

Budget Allowance Explanation

The Capital Improvement Program for 2009-10 totals $7,737,183.

Transfers from the General Fund total approximately $4,367,134.

The City will make use of CDBG funds provided this year for certain improvements and projects ($260,016).

Road project funding is contained in the Street Fund for 2009-10. These projects are expected to cost $920,000.

This budget also includes funding for city facilities.

Staff expects to spend approximately $4,900,000 in road projects in 2009. This amount is shown in the Street Fund.

A significant project in 2009-10 will be the construction of the new library.

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$1,878,679	$689,405	$3,006,459	$15,341,704	$820,000	$7,737,183
Positions (FTE)	—-	—-	—-	—-	—-	—-

CITY OF SHOW LOW
CAPITAL IMPROVEMENTS FUND
REVENUES AND EXPENDITURES
2010 BUDGET

	2009 BUDGET	2009 REV. EST.	2010 BUDGET
ACCOUNT DESCRIPTION			
Beginning Reserve	$ -	$ -	$ -
REVENUES			
TRANSFERS IN (GF)	6,065,655	739,354	$ 4,367,134
TRANSFERS IN (LTAF)	50,000		50,000
SCOTT RANCH ROAD GRANT (CTY/ADOT)	1,550,000		1,500,000
TIMBER-MESA TRAIL EXTENSION GRANT	265,597		265,597
DEVELOPMENT FEES (Park)	499,000		499,000
OTHER CONTRIBUTIONS (Niklous Park)	455,452	62,900	455,452
OTHER CONTRIBUTIONS (SLIF Grant)	625,000	18,700	600,000
OTHER CONTRIBUTIONS (County)	-	-	-
TOTAL REVENUES	15,840,704	820,954	7,737,183
EXPENDITURES			
New Projects 2010:			
Restrooms - Frontier Park			$ 38,000
Open Space Preservation			-
Cemetery Improvements			-
Old Townsite Improvements			200,000
Power Line Projects			-
Sidewalk Programs (LTAF)			50,000
Pavement R & R			350,000
Improvements			-
Rebuild McNeil (Central to 9th)			-
Scott Ranch Road			300,000
Landscape Partnership			5,000
Stormwater Master Plan			-
Traffic Signal (Old Linden @ 260)			144,000
Sub total			1,087,000
CAPITAL PROJECTS:			
Re-Budgeted Projects From 2007-08			
K-Mart Detention Basin	40,127	-	40,127
Timber-Mesa Trail Extension	265,597	-	265,597
Old Townsite Improvements	1,313,239	41,728	1,521,511
Parks/Recreation Master Plan	624,400	125,000	499,400
Open Space Preservation	250,000	-	250,000
Rebuild Central in front of Paloma	-		390,000
Whipple Road	300,000		-
Scott Ranch Road (County/ADOT)	1,043,500	-	1,500,000
Scott Ranch Road (City)	-	-	580,000
Pavement R & R Program	672,316	345,192	327,124
Convention Center	250,000	-	-
Cemetery Improvements	183,078	2,632	180,477
Sidewalks (LTAF)	188,656		188,656
Nikolaus Heritage Park Improvements	674,889	129,291	545,598
Show Low Lake (SLIF Grant)	750,000	18,700	-
Frontier Park Improvements	62,236	-	62,236
St. Lights	79,627		79,627
Stormwater Master Plan	25,000	25,000	-
Relocate Power Lines	120,000	1,629	118,371
	7,543,131	689,172	6,548,724
Development Agreements/Misc. Projects: Rebudgeted for 2008-09			
N. 4th Ave. Improvements	43,405	43,405	-
Central Ave. Fence at Trailer Park	50,000	50,000	-
Banner Replacement	-	-	-
American Fence Annexation Agreement	10,135	-	10,135
Countryside Meadow Dev. Agreement	75,000	-	75,000
Directory Signs (Downtown)	16,324	-	16,324
Development Fee Study	33,377	33,377	-
Landscape Partership/ROW	5,000	5,000	-
Subtotal	233,241	131,782	101,459
TOTAL EXPENDITURES	7,776,372	820,954	7,737,183
Ending Reserve	$ 8,064,332	$ -	$ -

CITY OF SHOW LOW
CAPITAL IMPROVEMENTS-CDBG
REVENUES AND EXPENDITURES
2010 BUDGET

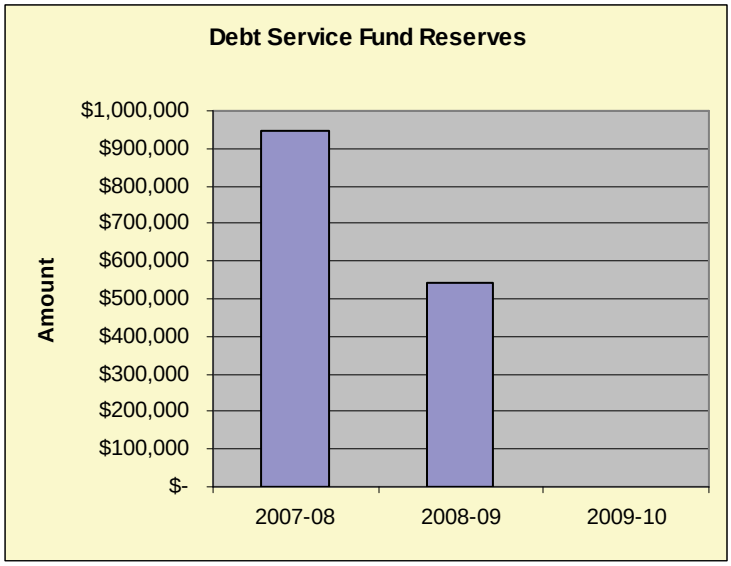
	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserve	$ -	$ -	$ -	$ -
REVENUES				
INTERGOVERNMENTAL GRANT (CDBG)	-	-	-	260,016
TRANSFERS				
INVESTMENT EARNINGS	-	-	-	-
TOTAL REVENUES	-	-	-	260,016
EXPENDITURES				
TRANSFERS	-			
CAPITAL OUTLAY/PROJECTS	-	-	-	260,016
TOTAL EXPENDITURES	-	-	-	260,016
Ending Reserve	$ -	$ -	$ -	$ -

This page left blank

Debt Service Fund

Program Goal

Debt service expenditures include payments of principal and interest for certificates of participation issued by the city. In general, the city has used certificates of participation to finance certain programs of the city.



Budget Allowance Explanation

Expenditures for this budget are budgeted in accordance with the appropriate debt service schedules for the 2009-10 fiscal year. After 2010, a reserve fund will no longer have to be maintained.

The 1997 Certificates of Participation were issued to fund certain water, sewer and transportation improvements. Principal and interest installments are payable through June of 2010

The 2000 Certificates of Participation were issued to pay for land purchases in anticipation of a land exchange for airport property with the federal government and several other projects. Principal and interest installments are also payable through 2010.

The 2009-10 debt service budget includes an interest payment on the GADA bonds that were sold to fund the new library and purchase related real estate.

Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Debt Service Fund Reserves.	$946,946	$542,232	$0

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$604,093	$630,701	$1,070,852	$1,257,214	$1,254,714	$1,561,519
Positions (FTE)	—-	—-	—-	—-	—-	—-

CITY OF SHOW LOW
DEBT SERVICE FUND
REVENUES AND EXPENDITURES
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserve	$ 564,119	$ 501,891	$ 946,946	$ 542,232
REVENUES				
INTEREST EARNED ON INVESTMENTS	29,678	20,000	10,000	10,000
TRANSFERS IN	1,424,001	740,000	840,000	1,009,287
TOTAL REVENUES	1,453,679	760,000	850,000	1,019,287
EXPENDITURES				
DEBT PRINCIPAL COP'S 1997	320,000	335,000	335,000	352,500
DEBT PRINCIPAL COP'S 2000	153,048	161,247	161,247	169,446
DEBT INTEREST COP'S 1997	50,375	34,375	34,375	17,625
DEBT INTEREST COP'S 2000	25,689	17,653	17,653	9,107
GADA POLICE PRINCIPAL	55,000	78,100	78,100	80,000
GADA POLICE INTEREST	7,300	6,300	6,300	1,600
GADA ROADS PRINCIPAL	160,000	367,100	367,100	225,000
GADA ROADS INTEREST	297,400	142,700	142,700	280,900
CITY FACILITIES PRINCIPAL	-	-	-	235,000
CITY FACILITIES INTEREST	-	100,323	100,323	125,925
SENIOR CENTER PRINCIPAL	-	-	-	50,000
SENIOR CENTER INTEREST	-	-	-	-
PITNEY BOWES PRINCIPAL	-	4,416	4,416	4,416
TRUSTEE FEES & SERVICES	2,040	10,000	7,500	10,000
TOTAL EXPENDITURES	1,070,852	1,257,214	1,254,714	1,561,519
Ending Reserve	$ 946,946	$ 4,677	$ 542,232	-

Improvement Districts

Program Goal

The Improvement District program provides an alternative method of financing capital improvements in designated areas of the city. These improvements may be streets, streetlights, sidewalks or other capital improvements of this nature.

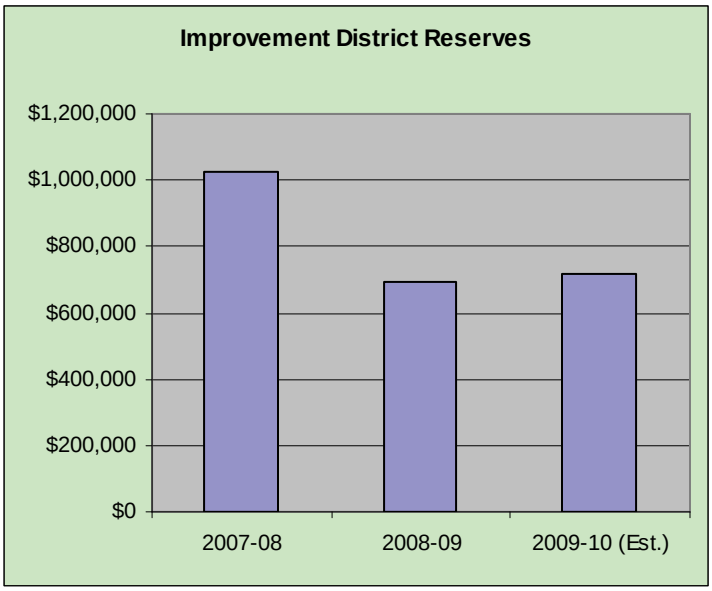
Budget Allowance Explanation

The 2009-10 budget of $1,198,390 is $106,248 or 8.0 percent less than 2008-09 budgeted expenditures. The budget is based on the anticipated debt service payments that will be paid by property owners in the three improvement districts.

The main reason for the reduction is the fact that construction has been completed on Improvement District No. 7.

Since Improvement District No. 7 construction is complete, only debt service payments will be budgeted in future years. Bonds for Improvement District No. 7 are scheduled to be completely paid off in 2018.

Improvement District No. 5 bonds are scheduled to be completely paid in 2015. Bonds for Improvement District No. 6 are scheduled to be completely paid in 2018.



Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Improvement District Reserves.	$1,025,066	$695,629	$715,127

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$108,836	$1,110,060	$1,255,984	$1,306,576	$1,304,638	$1,198,390
Positions (FTE)	—-	—-	—-	—-	—-	—-

CITY OF SHOW LOW
ID # 5 (Torreon)
REVENUES AND EXPENDITURES
2010 BUDGET

	2008	2009	2009	2010
	ACTUAL	BUDGET	REV. EST.	BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserve	$ 123,522	$ 129,478	$ 237,413	$ 237,413
REVENUES				
SPECIAL ASSESSMENTS	630,804	650,000	650,000	625,000
FINES	12,658	5,500	5,500	5,500
INTEREST EARNINGS	10,399	1,000	1,000	1,000
TOTAL REVENUES	653,861	656,500	656,500	631,500
EXPENDITURES				
DEBT SERVICE	537,628	635,088	635,088	615,000
POSTAGE	2,342	300	300	300
FEES FOR SERVICES RENDERED	-	-	-	10,000
BANK CHARGES	-	2,000	2,000	2,000
TOTAL EXPENDITURES	539,970	637,388	637,388	627,300
Ending Reserve	$ 237,413	$ 148,590	$ 256,525	$ 241,613

CITY OF SHOW LOW
ID # 6 (Torreon)
REVENUES AND EXPENDITURES
2010 BUDGET

	2008	2009	2009	2010
	ACTUAL	BUDGET	REV. EST.	BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserve	$ 164,775	$ 169,425	$ 305,748	$ 305,748
REVENUES				
SPECIAL ASSESSMENTS	589,491	585,000	565,000	565,000
FINES	10,469	6,000	1,000	1,000
INTEREST EARNINGS	12,027	500	1,000	1,000
TOTAL REVENUES	611,987	591,500	567,000	567,000
EXPENDITURES				
DEBT SERVICE	470,384	586,900	475,000	475,000
POSTAGE	630	300	1,000	1,000
FEES FOR SERVICES RENDERED	-	-	-	10,000
BANK CHARGES	-	2,000	2,000	2,000
TOTAL EXPENDITURES	471,014	589,200	478,000	488,000
Ending Reserve	$ 305,748	$ 171,725	$ 394,748	$ 384,748

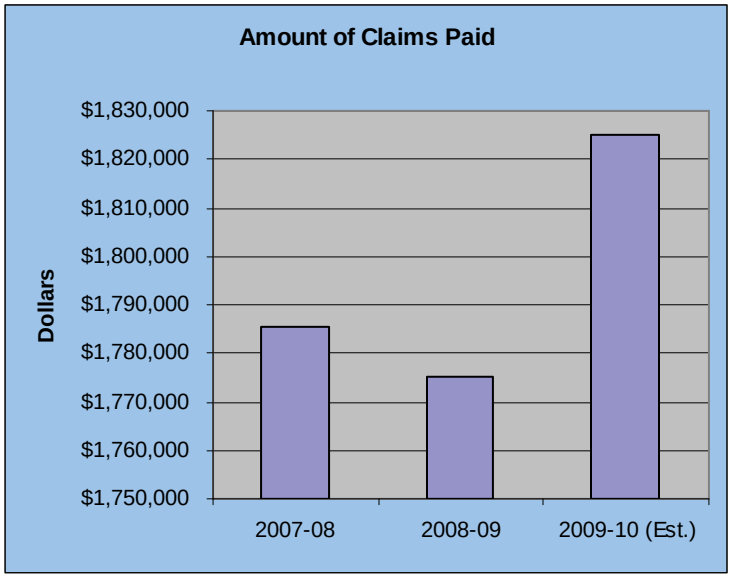
CITY OF SHOW LOW
ID # 7
Hidden Ridge Trail
REVENUES AND EXPENDITURES
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 ACTUAL
ACCOUNT DESCRIPTION				
Beginning Reserve	$ -	$ 255,538	$ 481,905	$ 44,356
REVENUES				
BOND PROCEEDS	600,000	-	-	-
SPECIAL ASSESSMENTS	30,952	150,000	150,000	125,000
INTEREST EARNINGS	20,385	2,500	2,500	2,500
TOTAL REVENUES	651,337	152,500	152,500	127,500
EXPENDITURES				
CAPITAL PROJECTS	141,214	250,000	509,326	-
DEBT SERVICE	28,218	77,988	78,723	79,090
POSTAGE	-	1,000	1,000	1,000
FEES FOR SERVICES RENDERED	-	-	-	2,000
BANK CHARGES	-	1,000	1,000	1,000
TOTAL EXPENDITURES	169,432	329,988	590,049	83,090
Ending Reserve	$ 481,905	$ 78,050	$ 44,356	$ 88,766

Medical Insurance Fund

Program Goal

The Medical Insurance pool provides medical, dental and vision insurance in a cost effective manner for all eligible city employees.



Budget Allowance Explanation

The 2009-10 budget of $1,825,000 is $265,000 more than the 2008-09 budget.

Staff has chosen to increase the estimate for claims paid to be more in line with actual expenditures in 2007-08.

This program is self-funded from medical insurance premiums paid by participating employees. The plan hires an administrator to operate the program and pay the associated claims.

The City added a high deductible health insurance option in January of 2009. This option allows an additional insurance choice for all city employees. Twenty-eight employees have now elected to sign up for this insurance option.

Performance Measures and Other Trends

	2007-08	2008-09	2009-10 (Est.)
Claims Paid	$1,785,636	$1,775,000	$1,825,000
Ending Reserves	$884,980	$1,076,523	$1,348,831

Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$1,350,960	$1,938,233	$1,785,636	$1,560,000	$1,775,000	$1,825,000
Positions (FTE)	—-	—-	—-	—-	—-	—-

CITY OF SHOW LOW
MEDICAL INSURANCE FUND
REVENUES AND EXPENDITURES
2010 BUDGET

	2008	2009	2009	2010
	ACTUAL	BUDGET	REV. EST.	BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserve	$ 718,926	$ 751,507	$ 884,980	$ 1,076,523
REVENUES				
PREMIUMS	1,924,464	1,595,000	1,948,543	2,079,308
INVESTMENT EARNINGS	27,226	18,000	18,000	18,000
TOTAL REVENUES	1,951,690	1,613,000	1,966,543	2,097,308
EXPENDITURES				
MEDICAL PLAN EXPENSES	1,785,636	1,400,000	1,775,000	1,825,000
DRUG PLAN	-	50,000	-	-
PREMIUMS	-	110,000	-	-
TOTAL EXPENDITURES	1,785,636	1,560,000	1,775,000	1,825,000
Ending Reserve	$ 884,980	$ 804,507	$ 1,076,523	$ 1,348,831

Employee Benefit Fund

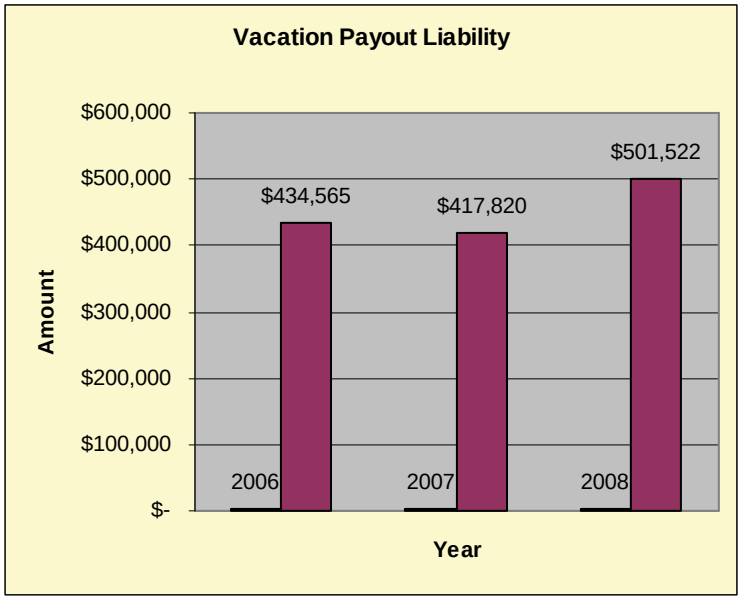
Program Goal

The Employee Benefit Fund accumulates money as needed to offset vacation payouts to employees who leave the employ of the City due to retirement or for any other reason. This fund is also used to supplement funding for changes in personnel rules.

Budget Allowance Explanation

The 2009-10 budget of $50,000 is to provide initial funding in anticipation of upcoming retirements of employees. Additionally, funding is included to pay for personnel policy adjustments that were approved during the 2008-09 fiscal year ($37,000).

Funding for the future will depend on planned retirements of employees who have accumulated large amounts of vacation owed to them by the City.



Expenditure and Position Summary

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Rev. Est.	2010 Budget
Expenditures	$—-	$—-	$—-	$—-	$—-	$87,000
Positions (FTE)	—-	—-	—-	—-	—-	—-

City of Show Low
Employee Benefit Fund
Revenues and Expenditures

	2008 ACTUAL	2009 BUDGET	2009 REV. EST.	2010 BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserve	$ -	$ -	$ -	$ -
REVENUES				
TRANSFERS IN	-	-	-	87,000
	-	-	-	-
TOTAL REVENUES	-	-	-	87,000
EXPENDITURES				
TRANSFERS OUT				87,000
	-	-	-	-
TOTAL EXPENDITURES	-	-	-	87,000
Ending Reserve	$ -	$ -	$ -	$ -

This page left blank

INVESTMENT POLICY

CITY OF SHOW LOW
INVESTMENT POLICY

I. SCOPE:

This investment policy applies to activities of the City of Show Low (the City) with regard to investing the financial assets of the General Fund and all other Funds established by the City.

OBJECTIVES:

The City's investment portfolio shall be managed in a manner to attain a market rate of return throughout budgetary and economic cycles while preserving and protecting capital in the overall portfolio. Investments shall be based on statutory constraints. The primary investment criteria in priority sequence are safety, liquidity, and avoidance of speculation.

DELEGATION OF AUTHORITY:

The City Manager of the City, or a designee, shall be the "Investment Officer" responsible for investment decisions and activities. The Investment Officer shall operate the investment management program consistent with this policy. In order to optimize total return through vigilant portfolio management, resources shall be allocated to the investment management program.

IV. PRUDENCE:

A. The standard of prudence to be applied by the Investment Officer shall be the "prudent investor" rule, which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." The prudent investor rule shall be applied in the context of managing the overall portfolio.

B. While the potential returns of an investment are of central importance in assessing its quality, appropriateness, or suitability, returns must be weighed against risk. Risk is the uncertainty that a particular investment will not achieve the expected return and each investment opportunity (types of securities) has different risk qualities. Because no investment is risk-free, the Investment Officer shall make a reasonable investigation of the financial products that may be suitable and prudently consider the desired performance relative to the risk undertaken to achieve that performance.

C. The Investment Officer, acting in accordance with this policy and exercising due diligence, shall not be personally responsible for a specific security's risk or market price changes.

V. MONITORING AND ADJUSTING THE PORTFOLIO:

The Investment Officer will routinely monitor the contents of the portfolio, the available markets, and the relative safety of competing instruments. The portfolio shall be priced at least monthly.

INTERNAL CONTROLS:

The Investment Officer shall organize, control, and make decisions relating to cash flow needs and investment opportunities. When it is determined that funds are available for investments and other portions of this policy have been followed, the Investment Officer shall wire transfer the same amount to the appropriate financial institution. The Custodian shall receive copies of the confirmations and all securities to be held in safekeeping except those held by the Federal Reserve. Wire transfers made for investments may be made only to qualified institutions. Other controls may be adopted to prevent loss of public funds due to fraud, error, misrepresentation, unanticipated market changes, or imprudent actions.

SHORT-TERM VERSUS LONG-TERM PORTFOLIO:

Limitations on investments, diversification, and maturity scheduling shall depend upon whether the funds being invested are considered short-term (five years or less) or long-term funds (over five years). All funds shall be normally considered short-term except those reserved for building construction projects (e.g., bond sale proceeds) and any unreserved funds used to provide investment flexibility for a future fiscal year.

VIII. SHORT-TERM PORTFOLIO DIVERSIFICATION:

A. The City may diversify its short-term investments by using the following instruments as authorized:

1. U.S. Treasury Obligations (bills, notes, and bonds)
2. U.S. Government Agency Securities
3. SEC Registered Money Market Mutual Funds
4. Commercial Paper (A1/P1)
5. Repurchase Agreements
6. Certificates of Deposit in FDIC-Insured Arizona Commercial
7. Banks and Savings and Loan Associations with 102% collateral
8. Local Government Investment Pools

B. The City shall diversify its short-term investments by using multiple financial institutions so that, whenever possible, no more than 65 percent of the total port-

folio is with any one financial institution when the total portfolio exceeds $2,000,000. When the total portfolio is less than $2,000,000, diversification may not be necessary or possible.

C. Short-term investment maturities for all funds shall be scheduled to coincide with projected cash flow needs, taking into account large routine expenditures as well as considering sizeable blocks of anticipated revenue.

LONG-TERM PORTFOLIO DIVERSIFICATION:

Instruments and diversification for the long-term portfolio shall be the same as for the short-term portfolio. Maturity scheduling shall be timed according to anticipated need. For example, investment of building construction funds shall be timed to meet contractor payments. No long-term investment shall exceed five years unless the City Council specifically authorizes such investment by ordinance.

X. QUALIFIED DEPOSITORIES AND FINANCIAL INSTITUTIONS:

A. The City shall maintain a list of banking institutions approved as depositories for its public funds that are federally insured and collateralize deposits over $100,000. The City shall maintain cash balances with these approved depositories that are adequate to cover anticipated checks as well as any required compensating balances under bank service agreements, and such other deposits as the Investment Officer deems prudent.

B. Separate from the banking institutions approved as depositories, the City shall maintain a listing of financial institutions, which are approved by the Investment Officer for investment purposes. The Investment Officer shall conduct a due diligence review of the condition and the regulatory history of each financial institution, including state pools, prior to its approval. This review shall be accomplished by requiring financial institutions to submit a Statement of Qualification covering all officers and control persons, which includes full disclosure of all information that would be required on an NASD Form U4 for Broker Dealers or an SEC Form ADV Parts 1 and 2 for Investment Advisors.

Prior to the approval of any financial institution, other than institutions approved as depositories, the Investment Officer shall require that its authorized representative assigned to the City certify to having read and understood these investment policies and that the financial institution, through its representative, agrees to comply with them.

XI. SAFEKEEPING AND COLLATERALIZATION:

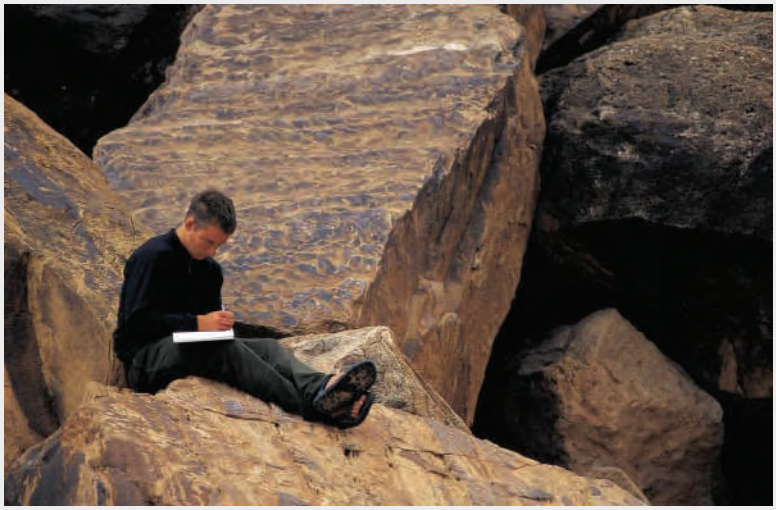
A. All fixed-term investment securities purchased under this policy shall be held in third-party safekeeping by a custodial institution. The custodian shall issue a safekeeping receipt listing the specific instrument, rate, maturity, and other pertinent information.

B. Other investments requiring collateral including repurchase agreements will be secured by the actual security held in safekeeping by a third-party custodian. At a minimum all collateral shall meet the Level 2 category as defined by the Governmental Accounting Standards Board (GASB).

XII. OVERSIGHT:

A. As a minimum, the City's investment portfolio composition and performance will be included in the City's annual budget development and approval process. More frequent reviews of the portfolio may be conducted at the request of the City Council.

This page left blank



GLOSSARY

Accrual Basis – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Adoption – Formal action by the City Council that sets the spending limits for the fiscal year.

Appropriation – An authorization granted by the City Council to make expenditures and to incur obligations for purposes specified.

Arizona Highway User Revenue (AHUR) – Various gas tax and vehicle licensing fees imposed and collected by the state and shared with cities and towns. This revenue must be used for street or highway purposes.

Base Budget Allowance – Funding for ongoing expenditures for personnel, commodities, contractual services and replacement equipment. The base budget allowance provides funding to continue preciously authorized programs.

Bonds – Debt instruments that require repayment of a specified principal amount on a certain date, along with interest at a stated rate.

Bond Rating – An evaluation of a bond issuer's credit quality and perceived ability to pay principal and interest on time and in full.

Budget – A plan of financial operation for a specific time period (Show Low's adopted budget is for a fiscal year July 1 – June 30).

Capital Funds – Resources derived from issuance of bonds for specific purposes, related federal grants and participation from other agencies.

Capital Outlay – Items that cost more than $5,000 and have a useful life of more than two years.

Capital Project – New facility, technology system, land acquisition or equipment acquisition. These become fixed assets after completion.

Carryover – Expenditure originally planned for in the fiscal year, but because of delays, is postponed to the following fiscal year.

Cash Basis – A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Commodities – Consumable goods such as office supplies, repair parts, small tools and fuel, which are not of a capital nature.

Community Development Block Grant (CDBG) – Grant funds allocated to the City to use for the prevention and removal of slum and blight, and to benefit low and moderate-income persons.

Contingency – An appropriation of funds to cover unforeseen events that occur during the fiscal year.

Contractual Services – Expenditures for services performed by firms, individuals or other city departments.

Council-Manager Form of Government – An organizational structure in which the mayor and City Council appoint an independent city manager to be the chief operating officer of a local government.

CFD – Community Facility District. A special assessment district established by Council to levy taxes to pay for new infrastructure improvements associated with growth.

Cycle Time – The amount of time, from the customer's perspective, it takes to complete a defined task, process or service.

Debt Service – Payment of principal and interest on an obligation resulting from the issuance of bonds.

Encumbrance – A reservation of funds to cover purchase orders, contracts or other funding commitments that are yet to be fulfilled. The budget basis of accounting considers an encumbrance to be the equivalent of expenditure.

Enterprise Funds – Funds that are accounted for in a manner similar to a private business. Enterprise funds usually recover their costs (including depreciation) through user fees).

Estimate – The most recent prediction of current year revenue and expenditures. Estimates are based upon several months of actual expenditure and revenue information and are prepared to consider the impact of unanticipated costs or other economic changes.

Expenditures – Refers to current cash operating expenses and encumbrances.

Full-Time Equivalent Position (FTE) – A position converted to the decimal equivalent of a full time position based on 2,080 hours per year.

Fund – An independent governmental accounting entity with a self-balancing group of accounts including assets, liabilities and fund balance.

Fund Balance – As used in the budget, the excess of resources over expenditures. The beginning fund balance is the residual funds brought forward from the previous fiscal year.

General Obligation Bonds (G.O. Bonds) – Bonds that require voter approval and finance a variety of public capital projects such as streets, buildings, parks and improvements.

General Funds – Resources derived from taxes and fees that have unrestricted use, meaning they are not earmarked for specific purposes.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards of financial accounting and reporting that govern the form and content of basic financial statements.

GFOA – Government Finance Officers Association.

Goal – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given time period.

Grant – A contribution by one government unit or funding source to another. The contribution is usually made to aid in the support of a specified function.

HUD – U.S. Department of Housing and Urban Development.

Infrastructure – Facilities that support the daily life and growth of the city, for example, roads, water lines, sewers, public buildings and parks.

Impact Development Fees – Fees requiring new development to pay its proportional share of the costs associated with providing necessary public infrastructure.

Improvement Districts – Special assessment districts formed by property owners who desire and are willing to pay for mutually enjoyed improvements such as streets, sidewalks, sewers and lighting.

Mandate – Legislation passed by the state or federal government requiring action or provision of programs. An example would be the Americans with Disabilities Act.

MBE/WBE – Minority and Women-Owned Business Enterprise.

Net Direct Debt Ratio – The ratio between property tax-supported debt service and secondary assessed valuation. The Net Direct Debt Ratio is one way to gauge the ability of a local property tax base to support general obligation debt service.

Objective – A desired output-oriented accomplishment that can be measured and achieved within a given time frame, and advances the activity and organization toward a corresponding goal.

Operating Funds – Resources derived from continuing revenue sources used to finance ongoing operating expenditures and "pay-as-you-go" capital projects.

Ordinance – A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the city.

Outstanding Bonds – Bonds not yet retired through principal and interest payments.

Pay-As-You-Go Capital Projects – Capital projects whose funding comes from day-to-day operating revenue sources.

Personal Services – All costs related to compensating city employees including employee benefits costs such as contributions for retirement, social security and health insurance. It also includes fees paid to elected officials and jurors.

Preliminary Budget – A balanced budget presented to the City Council by the City Manager based upon City Council and community feedback.

Program – A group of related activities performed by one or more organizational units.

Property Tax – A levy upon each $100 of assessed valuation in a City or County. Property taxes usually support a city's general fund.

Re-appropriated Funds – Funds for contracts entered in a previous fiscal year but which are still in progress.

Recoveries – Cancelled prior year encumbrances.

Resources – Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.

Revenue Bond – Bonds that are backed by revenues from a specific system (i.e., Water and Sewer Revenue Bonds are payable from water and sewer revenues).

Special Revenue Fund – A fund used to account for receipts from revenue sources that have been reserved for specific activities and related expenditures. An example would be the Arizona Highway User Revenue Funds, which must be used for street and highway purposes.

State Expenditure Limit – A limitation on annual expenditures imposed by the Arizona Constitution as approved by the voters in 1980. Certain expenditures may be exempt by the state constitution or by voter

action.

State-Shared Revenues – Revenues levied and collected by the state but shared with local governments as determined by state government each year. In Arizona, a portion of the state's sales, income, and vehicle license tax revenues are distributed on the basis of a city's relative population percentage.

Street Light Improvement District – Special taxing district established to pay the costs of electricity associated with street lights.

Supplemental – Resources to provide new or enhanced programs or services over the base budget allocation.

Tax Levy – The total amount to be raised by general property taxes.

Technical Review – A detailed line-item review of each city department's budget by the Administrative Services Department.

User Fees or User Charges – A fee paid for a public service or use of a public facility by the individual or organization benefiting from the service.

Trust Fund – Used to account for resources held by the City as a trustee for a private party, such as volunteer firemen's pension boards.

Zero Base Budgeting – A process for allocating financial resources that provides for the comparison and prioritization of existing and proposed programs and services. The process includes organizing individual expenditures in decision packages and priority ranking all decision packages.

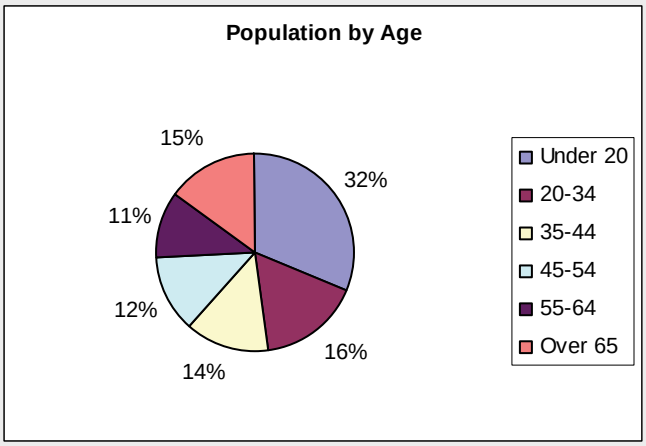
DEMOGRAPHICS

Selected Demographics, City of Show Low, Arizona

YEAR-ROUND MARKETING BASE (Estimated)

Show Low	12,400
Pinetop-Lakeside	4,515
Snowflake	5,150
Taylor	4,250
Holbrook	5,430
Eager	4,535
Springerville	2,130
St. Johns	3,925
Unincorporated Area	86,640
White Mtn. Apache Tribe	12,500
TOTAL	141,475

SHOW LOW POPULATION BY AGE



Selected Demographics, City of Show Low, Arizona (con't)

ECONOMIC STATISTICS

Major Industries	Retailing, Tourism, Recreation, Manufacturing, Commerce
Summer Trade Area	167,555
Average Household Income	$41,850
Median Home Price	$193,500
Median Home Age	16.7 Years
Number of Households	5,537
Unemployment Rate	4.1 %
Taxable Sales	$547,117,050
Taxable Sales in Navajo County	$818,594,217
Sales Tax Rate in Navajo County	8.1% (2.0% City, 0.5% County, 5.6% State)

GROWTH INDICATORS
CONSTRUCTION STARTS

YEAR	2005	2006	2007	2008
Single Family Residential	478	347	256	107
Multi Family Residential	202	96	92	0
New Commercial	27	33	41	28
Commercial Additions	46	38	27	27
TOTAL	753	514	416	162

This page left blank

CITY OF SHOW LOW

DEBT SERVICE SUMMARY

CITY OF SHOW LOW, ARIZONA 2009-10 BUDGET

Summary Schedule of Principal and Interest Payments

Year/Bonds	Principal	Interest	Total P & I
2010			
Certificates of Participation ('97)	$ 705,000	$ 35,250	$ 740,250
Certificates of Participation ('00)	310,000	16,663	326,663
GADA Bonds (Roads)	225,000	280,900	505,900
GADA Bonds (Library)	235,000	125,925	360,925
GADA Bonds (Airport Hanger)	55,000	72,900	127,900
GADA Bonds (Fuel Truck)	15,000	5,514	20,514
GADA Bonds (Police Cars)	80,000	1,600	81,600
Senior Center Note	50,000	-	50,000
Improvement District No. 5	395,000	178,500	573,500
Improvement District No. 6	290,000	200,700	490,700
Improvement District No. 7	49,000	29,724	78,724
2010 Total	$ 2,409,000	$ 947,676	$ 3,356,676
2011			
GADA Bonds (Roads)	$ 240,000	$ 271,600	$ 511,600
GADA Bonds (Library)	280,000	118,200	398,200
GADA Bonds (Airport Hanger)	60,000	69,500	129,500
GADA Bonds (Fuel Truck)	15,000	4,914	19,914
Senior Center Note	50,000	10,000	60,000
Improvement District No. 5	420,000	153,320	573,320
Improvement District No. 6	305,000	183,300	488,300
Improvement District No. 7	52,000	27,090	79,090
2011 Total	$ 1,422,000	$ 837,924	$ 2,259,924
2012			
GADA Bonds (Roads)	$ 255,000	$ 261,382	$ 516,382
GADA Bonds (Library)	290,000	108,200	398,200
GADA Bonds (Airport Hanger)	60,000	67,025	127,025
GADA Bonds (Fuel Truck)	15,000	4,983	19,983
Senior Center Note	50,000	7,500	57,500
Improvement District No. 5	450,000	126,544	576,544
Improvement District No. 6	325,000	165,000	490,000
Improvement District No. 7	55,000	24,294	79,294
2012 Total	$ 1,500,000	$ 764,928	$ 2,264,928

CITY OF SHOW LOW, ARIZONA 2009-10 BUDGET

Summary Schedule of Principal and Interest Payments (Cont'd)

Year/Bonds	Principal	Interest	Total P & I
2013			
GADA Bonds (Roads)	$ 265,000	$ 250,332	$ 515,332
GADA Bonds (Library)	300,000	96,400	396,400
GADA Bonds (Airport Hanger)	65,000	64,369	129,369
GADA Bonds (Fuel Truck)	15,000	3,657	18,657
Senior Center Note	50,000	2,500	52,500
Improvement District No. 5	480,000	97,858	577,858
Improvement District No. 6	345,000	145,000	490,000
Improvement District No. 7	58,000	21,340	79,340
2013 Total	$ 1,578,000	$ 681,456	$ 2,259,456
2014			
GADA Bonds (Roads)	$ 275,000	$ 238,857	$ 513,857
GADA Bonds (Library)	310,000	84,200	394,200
GADA Bonds (Airport Hanger)	70,000	61,500	131,500
GADA Bonds (Fuel Truck)	15,000	3,019	18,019
Improvement District No. 5	510,000	67,258	577,258
Improvement District No. 6	370,000	124,800	494,800
Improvement District No. 7	61,000	18,222	79,222
2014 Total	$ 1,611,000	$ 597,856	$ 2,208,856
2015			
GADA Bonds (Roads)	$ 280,000	$ 227,064	$ 507,064
GADA Bonds (Library)	325,000	71,500	396,500
GADA Bonds (Airport Hanger)	70,000	58,526	128,526
GADA Bonds (Fuel Truck)	20,000	2,275	22,275
Improvement District No. 5	545,000	34,744	579,744
Improvement District No. 6	390,000	102,600	492,600
Improvement District No. 7	64,000	14,944	78,944
2015 Total	$ 1,694,000	$ 511,653	$ 2,205,653
2016			
GADA Bonds (Roads)	$ 295,000	$ 213,739	$ 508,739
GADA Bonds (Library)	335,000	56,625	391,625
GADA Bonds (Airport Hanger)	75,000	55,163	130,163
GADA Bonds (Fuel Truck)	20,000	1,350	21,350
Improvement District No. 6	415,000	79,200	494,200
Improvement District No. 7	68,000	11,504	79,504
2016 Total	$ 1,208,000	$ 417,581	$ 1,625,581

CITY OF SHOW LOW, ARIZONA 2009-10 BUDGET

Summary Schedule of Principal and Interest Payments (Cont'd)

Year/Bonds	Principal	Interest	Total P & I
2017			
GADA Bonds (Roads)	$ 305,000	$ 199,882	$ 504,882
GADA Bonds (Library)	355,000	41,150	396,150
GADA Bonds (Airport Hanger)	75,000	51,694	126,694
GADA Bonds (Fuel Truck)	20,000	425	20,425
Improvement District No. 6	440,000	54,300	494,300
Improvement District No. 7	71,000	7,848	78,848
2017 Total	$ 1,266,000	$ 355,299	$ 1,621,299
2018			
GADA Bonds (Roads)	$ 320,000	$ 186,200	$ 506,200
GADA Bonds (Library)	370,000	26,650	396,650
GADA Bonds (Airport)	80,000	48,300	128,300
Improvement District No. 6	465,000	27,900	492,900
Improvement District No. 7	75,000	4,032	79,032
2018 Total	$ 1,310,000	$ 293,082	$ 1,603,082
2019			
GADA Bonds (Roads)	$ 335,000	$ 170,625	$ 505,625
GADA Bonds (Library)	385,000	9,625	394,625
GADA Bonds (Airport)	75,000	44,625	119,625
2019 Total	$795,000	$224,875	$ 1,019,875
2020			
GADA Bonds (Roads)	$ 345,000	$ 153,625	$ 498,625
GADA Bonds (Airport)	80,000	40,750	120,750
2020 Total	$ 425,000	$ 194,375	$ 619,375
2021			
GADA Bonds (Roads)	$ 365,000	$ 135,875	$ 500,875
GADA Bonds (Airport)	85,000	36,625	121,625
2021 Total	$ 450,000	$ 172,500	$ 622,500
2022			
GADA Bonds (Roads)	$ 375,000	$ 117,375	$ 492,375
GADA Bonds (Airport)	90,000	32,250	122,250
2022 Total	$ 465,000	$ 149,625	$ 614,625
2023			
GADA Bonds (Roads)	$ 390,000	$ 98,250	$ 488,250
GADA Bonds (Airport)	90,000	27,750	117,750
2023 Total	$ 480,000	$ 126,000	$ 606,000
2024			
GADA Bonds (Roads)	$ 410,000	$ 78,250	$ 488,250
GADA Bonds (Airport)	95,000	31,500	126,500
2024 Total	$ 505,000	$ 109,750	$ 614,750

CITY OF SHOW LOW, ARIZONA 2009-10 BUDGET

Summary Schedule of Principal and Interest Payments (Cont'd)

Year/Bonds	Principal	Interest	Total P & I
2025			
GADA Bonds (Roads)	$ 435,000	$ 57,125	$ 492,125
GADA Bonds (Airport)	95,000	18,375	113,375
2025 Total	$ 530,000	$ 75,500	$ 605,500
2026			
GADA Bonds (Roads)	450,000	35,000	$ 485,000
GADA Bonds (Airport)	100,000	13,500	113,500
2026 Total	550,000	48,500	$ 598,500
2027			
GADA Bonds (Roads)	$ 475,000	$ 11,875	$ 486,875
GADA Bonds (Airport)	105,000	8,375	113,375
2027 Total	$ 580,000	$ 20,250	$ 600,250
2028			
GADA Bonds (Airport)	$ 115,000	$ 2,875	$ 117,875
2028 Total	$ 115,000	$ 2,875	$ 117,875

This page left blank

CITY OF SHOW LOW

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

2010 TO 2014

CAPITAL IMPROVEMENT PROGRAM FOR FY 2010 - FY 2014						
Roads		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	R & R Program	$350,000	$350,000	$350,000	$350,000	$350,000
	Improvements	$500,000	$500,000	$500,000	$500,000	$700,000
	Rebuild Adams from Deuce of Clubs to 16th		$223,500			
	Rebuild McNeil from Central to 9th	$375,000				
	16th Ave from McNeil to Old Linden Road					
	Sierra Park Trail from Woolford to Sierra Pines Dr.		$252,000			
	Sierra Pines Trl from US 60 to Ridge Crest			$609,750	$660,000	
	Sierra Pine Dr from Sierra Pines Trail to Sierra Park					$300,000
	Scott Ranch Road	$300,000	$300,000	$300,000	$300,000	$300,000
	Traffic Signal Old Linden Road & 260	$144,000				
	TOTAL	$1,525,000	$1,625,500	$1,759,750	$1,510,000	$1,650,000
Drainage	Stormwater Master Plan	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**
Community Services & Culture						
	Parks & Rec Master Plan Imlementation					$50,000
	Niklous Park Grant Match					
	Niklous Park Lights			$150,000	$150,000	$150,000
	Bathroom Frontier Park	$100,000				
	Parking Lot Frontier Park			$100,000		
	Play Ground & Ramada Frontier Park					
	Work @ City Campus			$150,000		$150,000
	Open Space Preservation	$25,000				
	Cemetery Expansion & Improvements	$50,000	$50,000	$50,000	$50,000	$50,000
	Trails		$100,000		$100,000	
	TOTAL	**$175,000**	**$150,000**	**$450,000**	**$300,000**	**$400,000**
Facilities	City Facilities & Library Bond Payment	**$360,925**	**$398,200**	**$398,200**	**$396,400**	**$394,200**
Downtown	Old Town Site Improvements	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**
Street Lights	Lower power lines Deuce of Clubs and install Lights	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**
LTAF Funds	Sidewalk Program	**$50,000**	**$50,000**	**$50,000**	**$50,000**	**$50,000**
	OPEN SPACE DEVELOPMENT FEES	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**

	PARKS AND REC DEVELOPMENT FEES					
	SLIF Grant Show Low Lake Park			$625,000		
	SLIF Grant Show Low Lake Park Grant Match			$125,000		
	City Campus improvements		$50,000			
	Lights Niklous Park			$50,000	$50,000	$50,000
	TOTAL	**$0**	**$50,000**	**$800,000**	**$50,000**	**$50,000**
Sewer	**SEWER ENTERPRISE FUND**					
	I & I Program	$200,000	$300,000	$300,000	$300,000	$300,000
	IMPROVEMENTS	$300,000	$300,000	$300,000	$300,000	$300,000
	Old City Hall Area	$175,000	$325,000			
	Sierra Vista Sub Division			$244,750		
	City Park Area		$175,000	$200,000		
	Bagnal Wash				$164,650	
	West Wood Sub Division					$147,000
	McNeil From 4th to 8th				$125,650	
	10th Pl and 9th Pl			$64,250		
	Park Valley to Bison				$113,150	
	5th and 6th Pl					$350,000
	Days Inn				$74,100	
	Equipment	$100,000				
	TOTAL	**$775,000**	**$1,100,000**	**$1,109,000**	**$1,077,550**	**$1,097,000**
Water	**WATER ENTERPRISE FUND**					
	Improvements	$200,000	$300,000	$300,000	$400,000	$400,000
	Mogollon from Willis to 47th Dr					
	Cooley from 10th Dr. to Central	$171,000				
	10th Dr Cooley to Old Linden	$70,000				
	15th Dr from McNeil to Owens	$80,000				
	Water main thru park from Owens to LDS Church	$102,500				
	Show Low Heights		$700,000	$300,000		
	4th Ave From Cooley to Old Linden Road			$67,000		
	National Guard US 60 to Corporate Way			$42,500		
	Mogollon Stae Route 260 to 43rd				$442,000	
	Burke to 11th Pl			$17,500		
	10th from Cooley to Old Linden Road			$39,000		
	8th Ave			$27,000		
	3rd Dr Deuce of Clubs to Oliver			$40,500		
	Mills from Owens to 6th Pl			$50,000		
	1st Pl from Old Linden Road Central			$27,500		
	5th Dr from Old Linden and McNeil				$135,000	
	New water lines in City Park			$75,000		
	11th Ave From Owens and McNeil			$68,000		
	Savage from Central to Sylvester					$207,000
	Fairway dr to Willis					$125,000
	Deuce of Clubs NPC to Central					$72,500
	McNeil and 1st Dr				$58,650	$200,000
	Cooley from 11th St to 8th St					$60,000
	Equipment	$100,000				
	TOTAL	**$723,500**	**$1,000,000**	**$1,054,000**	**$1,035,650**	**$1,064,500**

	WATER & SEWER DEVELOPMENT FEES					
	Wastewater Treatment Plant	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000
	New Water Tank		$900,000			
	New Well				$700,000	
	Water Treatment Plant	$200,000	$200,000	$200,000	$200,000	$200,000
	AIRPORT GRANTS	**FY 2010**	**FY 2011**	**FY 2012**	**FY 2013**	**FY 2014**
FAA Share	**Construct Apron E of Terminal**	$1,520,000				
ADOT Share		$40,000				
City Share		$40,000				
FAA Share	**Runway 6/24 Safety Area Phase I Const.**	$4,000,000				
ADOT Share		$100,000				
City Share		$100,000				
FAA Share	**Land Acquisition Runway 6 RPZ**	$0				
ADOT Share		$45,000				
City Share		$5,000				
FAA Share	**Ry 18-36 Categorical Exclusion Study**	$332,500				
ADOT Share		$8,750				
City Share		$8,750				
	FY 2010 Total	**$153,750**				
FAA Share	**Design and Construct Taxiway "D" Phase 1**		$570,000			
ADOT Share			$15,000			
City Share			$15,000			
FAA Share	**Construct De-Icing Containment Facility**		$237,500			
ADOT Share			$6,250			
City Share			$6,250			
FAA Share	**Construction Auto Parking 200 spaces**		$0			
ADOT Share			$900,000			
City Share			$100,000			
FAA Share	**Install Utilities Airside, Phase 2**		$0			
ADOT Share			$315,000			
City Share			$35,000			
FAA Share	**Design Power Line Obstruction Removal**		$0			
ADOT Share			$117,000			
City Share			$13,000			
	FY 2011 Total		$169,250			
FAA Share	**Design Runway 6 EMAS**			$0		
ADOT Share				$238,500		
City Share				$26,500		
FAA Share	**Design Runway 24 EMAS**			$0		
ADOT Share				$270,000		
City Share				$30,000		
FAA Share	**Utility Study**			$0		
ADOT Share				$27,000		
City Share				$3,000		
FAA Share	**Construction Power Line Removal**			$2,755,000		
ADOT Share				$72,500		
City Share				$72,500		
FAA Share	**Pavement Maintenance Runway 3-21**			$0		
ADOT Share				$90,000		
City Share				$10,000		
FAA Share	**Aquire SRE Equipment**			$261,250		
ADOT Share				$6,875		
City Share				$6,875		
FAA Share	**Construct Wash Facility**			$166,250		
ADOT Share				$4,375		

City Share				$4,375		
FAA Share	**Master Plan Update**			$190,000		
ADOT Share				$5,000		
City Share				$5,000		
FAA Share	**Construction Runway 6 EMAS**			$4,845,000		
ADOT Share				$127,500		
City Share				$127,500		
	FY 2012 Total			$285,750		
FAA Share	**Design Runway 6/24 Strengthening**				$0	
ADOT Share					$60,300	
City Share					$6,700	
FAA Share	**Design Taxiway "A" Strengthening**				$0	
ADOT Share					$35,100	
City Share					$3,900	
FAA Share	**Design Terminal Apron Strengthening**				$0	
ADOT Share					$35,100	
City Share					$3,900	
FAA Share	**Construction Runway 24 EMAS**				$4,845,000	
ADOT Share					$127,500	
City Share					$127,500	
FAA Share	**Install Instrument Approach Runway 24**				$1,900,000	
ADOT Share					$50,000	
City Share					$50,000	
	FY 2013 Total				$192,000	
FAA Share	**Construct Runway 6/24 Strengthening**					$2,014,000
ADOT Share						$53,000
City Share						$53,000
FAA Share	**Construct Taxiway "A" Strengthening**					$1,154,250
ADOT Share						$30,375
City Share						$30,375
FAA Share	**Construct Apron Strengthening**					$494,000
ADOT Share						$13,000
City Share						$13,000
						$96,375
Airport	**TOTAL GRANT REVENUE**	**$6,046,250**	**$2,160,750**	**$9,059,250**	**$7,053,000**	**$3,758,625**
Airport	**TOTAL TO BUDGET FOR**	**$6,200,000**	**$2,330,000**	**$9,345,000**	**$7,245,000**	**$3,855,000**
Airport	**CITY'S PORTION**	**$153,750**	**$169,250**	**$285,750**	**$192,000**	**$96,375**
	TOTAL CITY CIP	**$2,635,925**	**$2,798,700**	**$3,982,950**	**$2,831,400**	**$3,069,200**
	TOTAL WATER IMPROVEMENT USER FEES	**$723,500**	**$1,000,000**	**$1,054,000**	**$1,035,650**	**$1,064,500**
	TOTAL SEWER IMPROVEMENT USER FEES	**$775,000**	**$1,100,000**	**$1,109,000**	**$1,077,550**	**$1,097,000**
	TOTAL WATER DEVELOPMENT FEES	**$200,000**	**$1,100,000**	**$200,000**	**$900,000**	**$200,000**
	TOTAL SEWER DEVELOPMENT FEES	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**
	TOTAL AIRPORT IMPROVEMENTS	**$6,200,000**	**$2,330,000**	**$9,345,000**	**$7,245,000**	**$3,855,000**
	TOTAL ROAD GADA BONDS	**$505,900**	**$511,600**	**$516,382**	**$515,332**	**$513,857**
	TOTAL LIBRARY GADA BONDS	**$360,925**	**$398,200**	**$398,200**	**$396,400**	**$394,200**
	TOTAL SEWER COP'S	**$370,125**				
	TOTAL AIRPORT GADA BONDS	**$148,414**	**$149,414**	**$147,008**	**$148,026**	**$149,519**
	TOTAL AIRPORT COP'S	**$148,109**				
	TOTAL CIP COP'S	**$548,679**				

This page left blank

CITY OF SHOW LOW

DEVELOPMENT FEE SUMMARIES

CITY OF SHOW LOW
PARKS DEVELOPMENT FEE
REVENUES AND EXPENDITURES
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST	2010 BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserve	$ 607,386	$ 708,284	$ 680,804	$ 200,692
REVENUES				
DEVELOPMENT FEES	75,520	108,000	25,000	20,000
TOTAL REVENUES	75,520	108,000	25,000	20,000
EXPENDITURES				
DEVELOPMENT FEE STUDY	2,102	5,213	5,213	-
PROJECTS/Nikolaus Heritage Park	-	499,889	499,899	200,000
TOTAL EXPENDITURES	2,102	505,102	505,112	200,000
Ending Reserve	$ 680,804	$ 311,182	$ 200,692	$ 20,692

CITY OF SHOW LOW
LIBRARY DEVELOPMENT FEE
REVENUES AND EXPENDITURES
2010 BUDGET

	2008	2009	2009	2010
	ACTUAL	BUDGET	REV. EST	BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserve	$ 51,920	$ 93,827	$ 88,547	$ 21,910
REVENUES				
DEVELOPMENT FEES	39,220	51,000	20,000	20,000
TOTAL REVENUES	39,220	51,000	20,000	20,000
EXPENDITURES				
PROJECTS/Development Fee Study	2,593	6,432	6,432	-
PROJECTS/New Library	-	80,205	80,205	-
TOTAL EXPENDITURES	2,593	86,637	86,637	41,910
Ending Reserve	$ 88,547	$ 58,190	$ 21,910	$ -

CITY OF SHOW LOW
OPEN SPACE DEVELOPMENT FEE
REVENUES AND EXPENDITURES
2010 BUDGET

	2008	2009	2009	2010
	ACTUAL	BUDGET	REV. EST	BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserve	$ 142,324	$ 164,917	$ 161,514	$ 183,514
REVENUES				
DEVELOPMENT FEES	19,982	27,000	22,000	20,000
TOTAL REVENUES	19,982	27,000	22,000	20,000
EXPENDITURES				
PROJECTS/Development Fee Study	792	1,963	-	200,000
TOTAL EXPENDITURES	792	1,963	-	200,000
Ending Reserve	$ 161,514	$ 189,954	$ 183,514	$ 3,514

CITY OF SHOW LOW
RECREATION DEVELOPMENT FEE
REVENUES AND EXPENDITURES
2010 BUDGET

	2008 ACTUAL	2009 BUDGET	2009 REV. EST	2010 BUDGET
ACCOUNT DESCRIPTION				
Beginning Reserve	$ 159,116	$ 185,067	$ 181,500	$ 186,896
REVENUES				
DEVELOPMENT FEES	24,240	29,000	10,000	10,000
TOTAL REVENUES	24,240	29,000	10,000	10,000
EXPENDITURES				
PROJECTS/Development Fee Study	1,856	4,604	4,604	150,000
TOTAL EXPENDITURES	1,856	4,604	4,604	150,000
Ending Reserve	$ 181,500	$ 209,463	$ 186,896	$ 46,896

CITY OF SHOW LOW
TRANSPORTATION DEVELOPMENT FEE
REVENUES AND EXPENDITURES
2010 BUDGET

	2008	2009	2009	2010
	ACTUAL	BUDGET	REV. EST	ACTUAL
ACCOUNT DESCRIPTION				
Beginning Reserve	$ -	$ 19,645	$ 72,313	$ 72,148
REVENUES				
DEVELOPMENT FEES	78,428	38,000	15,000	15,000
TOTAL REVENUES	78,428	38,000	15,000	15,000
EXPENDITURES				
PROJECTS/Development Fee Study	6,115	15,165	15,165	-
DEBT SERVICE	-	-	-	85,000
TOTAL EXPENDITURES	6,115	15,165	15,165	85,000
Ending Reserve	$ 72,313	$ 42,480	$ 72,148	$ 2,148