

City of Show Low, Arizona



FY2011 Final Budget

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MAYOR

Rick Fernau

Vice-Mayor

Daryl Seymore

Council Members

Gene Kelley
Jack Latham
John Leech Jr.
Gerry Whipple
Mike Allsop

City Staff

Ed Muder, City Manager
Joel Weeks, Deputy City Manager
Doug Sandstrom, Finance Director

CITY OF SHOW LOW FY2011 FINAL BUDGET

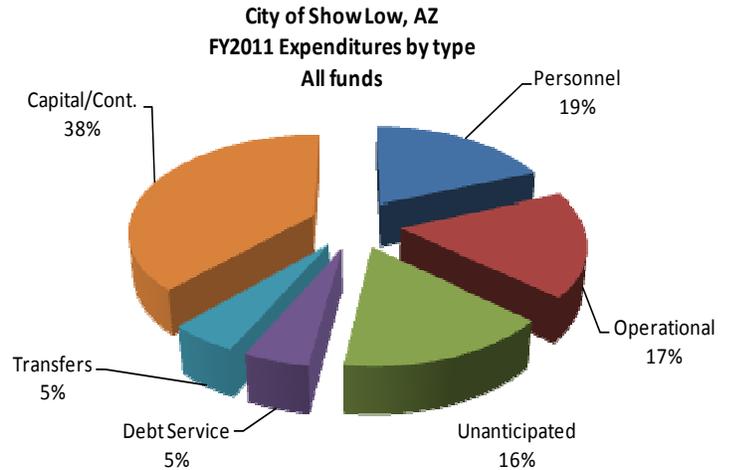
June 15, 2010

Honorable Mayor and City Council:

We are pleased to submit to you the final budget for the City of Show Low for fiscal year 2011 (July 1, 2010 through June 30, 2011). This budget is the culmination of a collaborative effort by all City departments to deliver a budget that meets the Council's goals for this fiscal year within existing financial constraints.

This year's proposed **\$53,935,600** expenditure limitation budget includes:

1. \$10,144,400 for Personnel Costs
2. \$ 9,452,400 for Operational Costs
3. \$ 2,574,100 for inter-fund transfers
4. \$ 2,574,100 for Debt Service
5. \$ 20,551,100 for Capital
6. \$8,500,000 Unanticipated



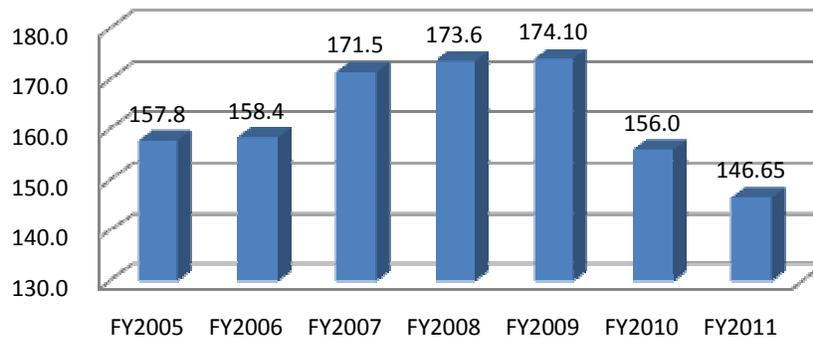
This was once again an extremely challenging budget process. Sales tax and building-related revenues have declined significantly over the past years. Non-Grant revenues in the General Fund are projected to increase by approximately \$100,100 (1%) from the FY2010 ending estimates. If we were to back out photo-enforcement revenue, which will be in its first full year of operations, FY2011 revenues are down by \$1,021,900 (6%). Further analysis shows that FY2011 revenues are projected to be nearly \$1.5 million less than actual collections in ***FY2009***. As presented the budget has a positive balance however some revenue modifications are included which will be discussed with council during the budget study session.

State-shared revenues will also decrease in FY2011. Projections for revenue-sharing and state-shared income tax are provided to cities by the Arizona Department of Revenue (ADOR). Based upon recent projections we have decreased all state shared revenues by 10%, with the exception of state shared income tax which has been decreased by 25% based upon actual collections. These projections are more conservative than those provided by ADOR.

In adoption of the state budget all Local Transportation Assistance Fund monies (LTAF I & II) were permanently repealed and have been removed from our budget (approximately \$70,000 annually). ***Based upon passage of Proposition 100 in May, it is assumed that the state will not make any further changes to how state shared revenues are disbursed or calculated.*** As state shared revenues make up 25% of HURF and General Fund revenues, any changes by the state will have a significant impact on our operations.

Based upon considerable reductions in revenue projections in prior years, reductions for FY2011 are not as significant as last year. However, in a continuing effort to remain conservative many revenues have been reduced for FY2011. Our single most significant source of general fund income is local sales tax. Based on current trends we have projected a 7% decrease (\$578,200) in current sales tax collections. As we have seen slight improvement in our sales tax numbers the last two months, this is a number that we will continue to evaluate and revise as sales tax data continues to come in.

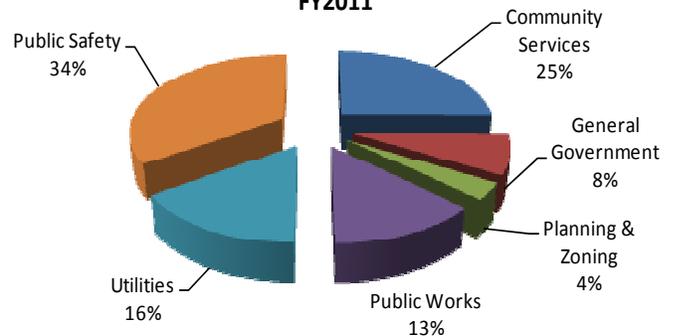
**City of Show Low, AZ
Authorized FTE Positions**



All departments submitted budget requests that concentrated on reducing overall expenditures related to the provision of services to the community. Based on Council priorities, this budget maintains infrastructure funding, continues to right-size the organization and minimally impact service levels.

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. Although programs were reduced in FY2011, high-priority programs will generally be maintained. Examples of reductions include pool hours, library computer lab staffing and code enforcement.

**City of Show Low, AZ
Authorized Positions by Service Area
FY2011**



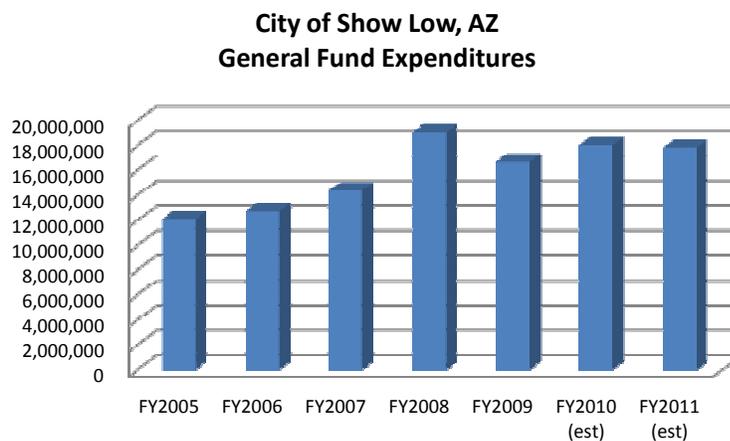
Overall the number of authorized positions citywide is 146.7 FTE's, a decrease of 9.4 FTE's from FY2010 and 27.5 FTE's (16%) from FY2009. Personnel remains the single most costly operating expenditure of the City and authorized personnel levels by service area reflect the city's commitment to provide services directly to our residents.

BUDGET FORMAT STAYS MUCH THE SAME FOR FY2011

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. Our staff and the Council hosted a town hall meeting to receive citizen input on the budget and provided citizen input forms on the internet and at all city facilities.

GENERAL FUND

Substantial changes were made to the General Fund for FY2011. As mentioned earlier, many vacant positions were eliminated and some filled positions were reduced to balance the budget. In addition to operational reductions which are detailed in each department's budget, several changes in how we budget funds have been implemented as well.



Accounting changes in the general fund include:

- Programming of unanticipated expenditures/revenue account in the grants fund
- Creation of separate funds for all development fees. New funds include Parks, Recreation, Open Space, Library and Transportation. Prior to FY2011 revenues and expenditures of these funds were contained in the general fund.
- Programming of inter-fund transfers moved from Finance to General Operations
- Programming of insurance premiums, unemployment and casualty loss moved from Human Resources to General Operations.
- Programming of Judicial Collection Enhancement Funds (JCEF) and RICO funds in the Grant fund.

These changes will not effect operations, however they will allow for easier expenditure and revenue comparisons, ensure compliance with state law and increase overall departmental fiscal accountability.

HIGHWAY USERS REVENUE FUND (HURF)

Based upon council directives, street maintenance and repair is a priority in this budget. The annual repair and maintenance account is set at \$600,000 including FY2010 carryover projects. As opposed to previous years when specific projects were lumped into this account, individual projects have been programmed separately and this account is strictly for slurry seals and other maintenance activities.

CAPITAL PROJECTS

For FY2011 capital projects proposed for all funds total \$10,629,200. In addition to FY2010 carry-overs, projects include equipment purchases, road improvements, overlays, water and sewer line replacements, projects at the regional airport, and transit improvements. Not included in this total is an additional \$9,471,900 in CIP reserves, mainly development impact fees. CIP reserves are funds that are dedicated for a specific purpose, but no specific projects are funded. Specific projects are detailed in individual department budgets and summarized for the city as a whole in the approved Capital Improvement Projects section.

Enterprise Funds

The Water, Wastewater and Refuse Funds all continue to be in satisfactory financial condition. Water and Wastewater employees will continue to replace lines as needed and make other repairs to the system. Other projects deal with new development in Show Low as well as ongoing operation and system maintenance. The aquatics fund and airport fund have been re-classified as special revenue funds and will no longer be treated as enterprise fund activities.

OTHER PROGRAMS

Show Low Regional Airport – The airport will continue improving its facilities in FY2011 through a number of federal and state grants funded in FY2010. Over \$2.0 million of improvements will be finalized this fiscal year.

Public Transit – The Four Seasons Connection transit system in Show Low and Pinetop-Lakeside and the White Mountain Connection to Holbrook continue to show good rider-ship. These routes are mainly funded through federal grant funds and an application has been submitted for FY2011. The City of Show Low's FY2011 contribution is estimated at \$83,000.

Refuse Collection – In May we entered the second of five, one-year contract extensions with Waste Management for trash collection services. We do not anticipate significant changes to the waste collection program in 2010-11. 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. This years adjustment on a residential account totaled \$0.18 and will be added directly onto the current rate.

Aquatic Center – The aquatic center recently modified its hours of operation and reassigned some personnel to save money both this year and in FY2011. We forecast that the aquatic center will require a subsidy of approximately \$271,600 from the General Fund in FY2011. This compares to an estimated subsidy of \$299,500 from the General Fund in FY2010.

Medical Insurance – Although the medical insurance fund continues to be fiscally sound, staff continues to review the plan and will recommend changes as needed. 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. As our workforce has declined, so have our reserves in this fund. This is an area that we will continue to monitor to ensure that we are fiscally protected.

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 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 FY2010. Total outstanding debt in FY2011 is \$16,724,566 of which \$5,964,000 is improvement district debt and \$10,760,566 is regular city debt.

SUMMARY

The budget for FY2011 provides for basic services and capital projects in Show Low. Although the economy continues to be slow in the nation, state and in the Show Low 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.

This message is intended to provide a brief overview of the budget for FY2011. More detailed information about each City function is available in the various sections of the budget document. This document is available for viewing on our website at www.showlowaz.gov. As always, we are available to answer questions that you or any citizen may have.

Respectfully submitted,

Ed Muder,
City Manager

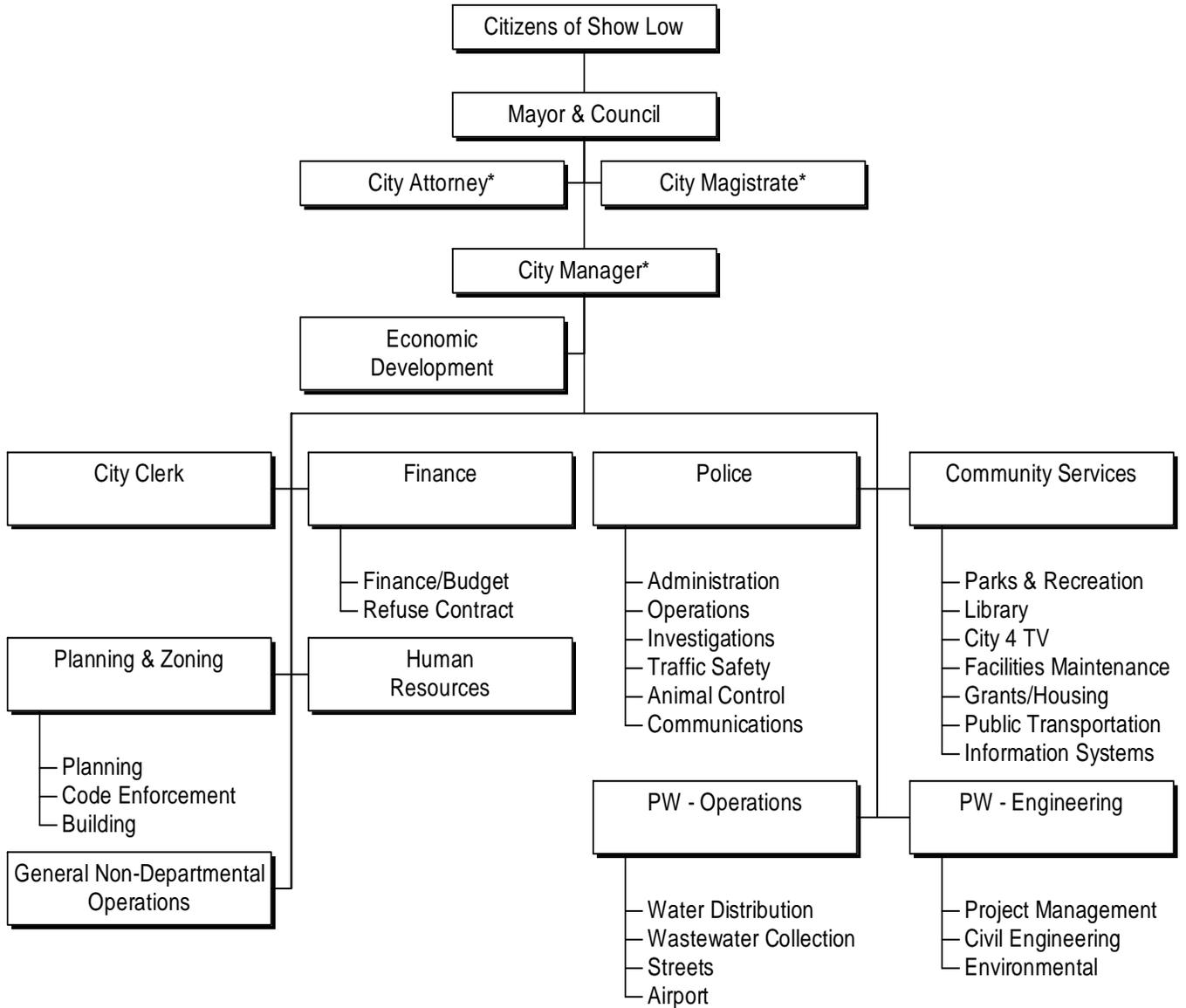


City of Show Low, Arizona
Budget Calendar
FY2011

<u>Start Date</u>	<u>Activity</u>
January 12	City Council Budget Study Session
January 21	Town Hall Budget Meeting
February 12	Department Budget Requests Due – Review and compile requests
Ongoing	Review and Revise Budget Requests with Departments
February 16	City Manager budget review with departments
March 26	Review of Final Recommended Budget
April 2	Recommended Budget delivered to Council
April 6	City Council Budget review - Presentation of Recommended Budget
April 15	Town Hall & City Council Budget Study Session
April 22	City Council Budget Study Session
April 29	City Council Budget Study Session
May 18	City Council Tentative Budget Overview
June 1	Public Hearing & Council Adoption of Tentative Budgets – sets expenditure limitation <ol style="list-style-type: none">1. Publish tentative budgets for two consecutive weeks in local paper
June 15	Public Hearing on Final Budget – Council Adoption of Final Budget
July 20	Adopt Secondary Property Tax Levy



City of Show Low, Arizona
Organizational Chart
FY2011 Budget





City of Show Low, Arizona
Personnel Listing – by Department
FY2011 Budget

Department	FY2007	FY2008	FY2009	FY2010	FY2011	FTE Increase (Decrease)
City Attorney	2.0	2.0	2.0	1.0	0.0	(1.0)
City Manager	1.0	1.0	3.0	2.0	2.0	0.0
City Magistrate	3.7	2.5	2.5	4.5	4.0	(0.5)
City Clerk	3.0	4.0	4.0	2.0	2.0	0.0
Human Resources	4.0	2.0	2.0	2.0	2.0	0.0
Finance	8.0	10.0	9.0	6.5	6.2	(0.3)
Planning & Zoning	13.7	12.7	11.7	6.5	5.0	(1.5)
Library	9.7	9.7	10.2	8.1	7.5	(0.6)
Information Services	3.0	3.0	3.0	2.0	2.0	0.0
Parks Maintenance	0.0	5.7	6.1	5.1	5.1	0.0
Facilities Maintenance	9.8	4.6	4.6	4.1	4.0	(0.1)
Engineering	11.0	11.0	11.0	5.0	5.0	0.0
Police	47.3	48.6	48.6	50.2	46.5	(3.8)
Recreation	15.6	15.1	14.7	14.7	14.2	(0.5)
City 4 TV	3.0	3.0	3.0	2.7	2.0	(0.7)
Community Services Administration	1.0	1.0	1.0	2.0	2.0	0.0
Streets	10.3	9.3	9.3	10.3	10.0	(0.3)
Airport	5.2	5.2	5.2	4.2	4.2	0.0
Wastewater	11.6	12.1	12.1	11.6	11.5	(0.1)
Water	<u>8.6</u>	<u>11.1</u>	<u>11.1</u>	<u>11.5</u>	<u>11.5</u>	<u>0.0</u>
Total	<u>171.5</u>	<u>173.6</u>	<u>174.1</u>	<u>156.0</u>	<u>146.7</u>	<u>(9.4)</u>
 <i>Elected and Commission</i>						
City Council		7.0	7.0	7.0	7.0	0.0
Planning & Zoning Commission		7.0	7.0	7.0	7.0	0.0



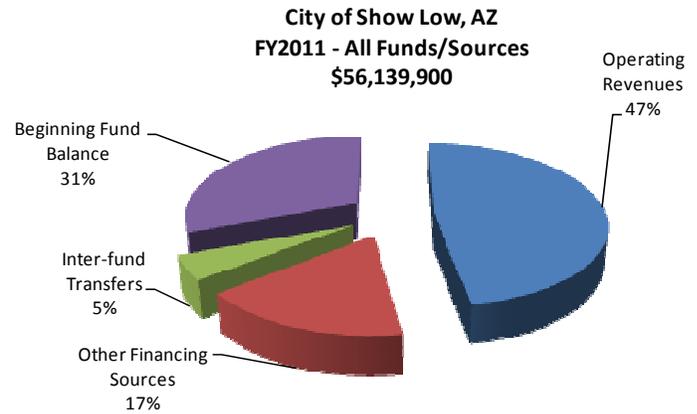
City of Show Low, Arizona
FY2011 Revenues

For FY2011 general fund revenue is expected to decrease 10% from the original FY2010 budget and 5% from the FY2010 estimate. Decreased state shared revenues, sales tax and permit activity account for the majority of the decreases within the general and HURF funds. Additionally, changes in the way certain revenues are accounted for have also impacted the general fund. Development Impact fees and most grant revenues formerly located within the general fund will now be tracked as separate funds.

As presented, the FY2011 budget is balanced and includes \$450,000 programmed as completely unrestricted un-obligated contingencies which may be used to offset unanticipated expenditures or additional council approved projects. Upon adoption of the final budget, all transfers of funds from contingencies will require council approval.

Revenue sources for the City of Show Low are divided into four areas:

1. **Operating Revenue** – Revenue that is collected or earned by the City on an annual basis through the course of doing business. Operating Revenue is the portion of total sources that is actually earned during the year and in most cases will be reoccurring. Examples of operating revenue include: Sales Taxes, Grants, State Shared Revenue, Property Taxes, Program Income, User Fees, Development Fees, etc.



2. **Transfers** – Transfers are nothing more than a shift of revenues from one fund to another. Every transfer that is programmed as Revenue has an equal amount programmed as an expenditure in another fund. Transfers do not increase the overall amount of money that the City has available to expend, however they are reflected in the expenditure limitation budget total.
3. **Other Sources** – Other Sources include bond proceeds and unexpected revenue sources.
4. **Beginning Fund Balance/Retained Earnings** – The beginning fund balance are funds carried forward from the previous fiscal year (savings). Funds that remain unspent at year-end due to expenditure savings or increased revenue collections are brought forward as a beginning fund balance. If a fund overspends, a negative fund balance is brought forward. The beginning fund balance will only be used to fund capital or one time expenditures.

Table 1

**City of Show Low, AZ
FY2011 Recommended Sources
Fund Summary**

	Operating Revenues	Transfers In	Other Financing	Beginning Fund Balance	Total Sources
General Fund	12,639,800	232,200	0	6,573,600	19,445,600
HURF	1,877,500	1,011,800	0	968,800	3,858,100
LTAf	0	0	0	47,100	47,100
SLID	140,300	0	0	10,900	151,200
Public Transportation	1,262,600	66,000	0	57,700	1,386,300
Cemetery	25,500	0	0	180,000	205,500
Grants Fund	374,300	19,100	8,500,000	0	8,893,400
Park Development Fees	5,000	0	0	0	5,000
Library Development Fees	5,000	0	0	0	5,000
Open Space Development Fees	5,000	0	0	170,100	175,100
Recreation Development Fees	5,000	0	0	192,500	197,500
Transportation Development Fees	50,000	0	0	0	50,000
Debt Service	5,000	962,300	0	0	967,300
Improvement District #5	556,500	0	0	347,300	903,800
Improvement District #6	467,000	0	0	546,500	1,013,500
Improvement District #7	101,000	0	0	74,700	175,700
Airport	1,977,700	150,600	0	100	2,128,400
Wastewater	1,914,600	0	0	(146,700)	1,767,900
Water	2,048,700	0	0	674,800	2,723,500
Water Investment	35,000	0	0	1,150,000	1,185,000
Wastewater Investment	160,000	0	0	5,447,900	5,607,900
Deed of Trust	0	0	0	0	0
Refuse	730,800	0	0	194,100	924,900
Aquatic	120,000	271,600	0	0	391,600
Self-Insured Medical	1,926,500	0	0	451,900	2,378,400
Show Low Bluff	255,000	0	1,000,000	297,200	1,552,200
	26,687,800	2,713,600	9,500,000	17,238,500	56,139,900

Transfers

Inter-fund transfers total \$2,713,600. Transfers in are budgeted as follows:

1. HURF - \$1,011,800 from the general fund
2. Public Transportation - \$66,000 from the general fund
3. Grants Fund - \$19,100 from the general fund
4. Aquatic Center - \$271,600 from the general fund
5. Airport - \$150,600 from the general fund
6. Debt Service - \$907,300 from the general fund; \$50,000 from Transportation fund; and \$5,000 from the library development fee fund. If revenue collections within the Transportation or Library fund fall below (or exceed) projections, a corresponding adjustment to the general fund transfer will be made.
7. General Fund - \$232,200
 - a. from Refuse Fund - \$65,000
 - b. from Water Fund - \$65,000
 - c. from Wastewater Fund - \$65,000

- d. from Street Light District - \$1,200
- e. from Improvement District #5 - \$10,000
- f. from Improvement District #6 - \$10,000
- g. from Improvement District #7 - \$3,000
- h. from Community Facilities District - \$13,000

Other Sources

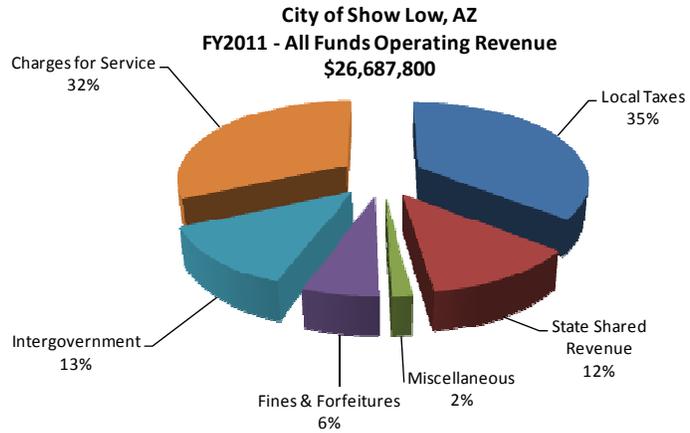
Other Sources of revenues total \$9,500,000. \$8.5 million of this amount is programmed as unexpected revenue with an offsetting expenditure within the newly created grants fund. Unexpected revenue is a plug amount to increase overall budget authority and may only be used if additional revenue becomes available (i.e., grants). An additional \$1.0 million is programmed as proceeds from bonding within the Show Low Bluff CFD. This amount is included to allow for a bond issue if it is desired by the district board. Council/Board approval is required to utilize these accounts.

Beginning Fund Balance

The estimated beginning fund balance of \$17,238,500 includes \$1,604,300 of emergency reserves (\$1.0 Million voter required). Fund balance includes all prior year funding to be used for carry-over amounts.

Operating Revenues

Operating Revenues are estimated at \$26,687,800 for FY2011. The largest portion of operating revenues is local taxes (\$9,491,800) which are comprised of local sales taxes, franchise fees and special district assessments. Following this is City of Show Low charges for service (\$8,457,400). Charges for service include all enterprise fund user fees, impact fees, building inspection fees and engineering inspection fees. After



charges for service, is intergovernmental revenue comprised mainly of airport and street grants (\$3,389,700) and state shared revenues which account for \$3,292,100. The remaining sources combined make up approximately \$2,056,800 of total operating revenue and consist of fines, forfeitures, interest earnings, etc.... The following information will summarize operating revenues by fund and major source as well as provide a brief history.

General Fund

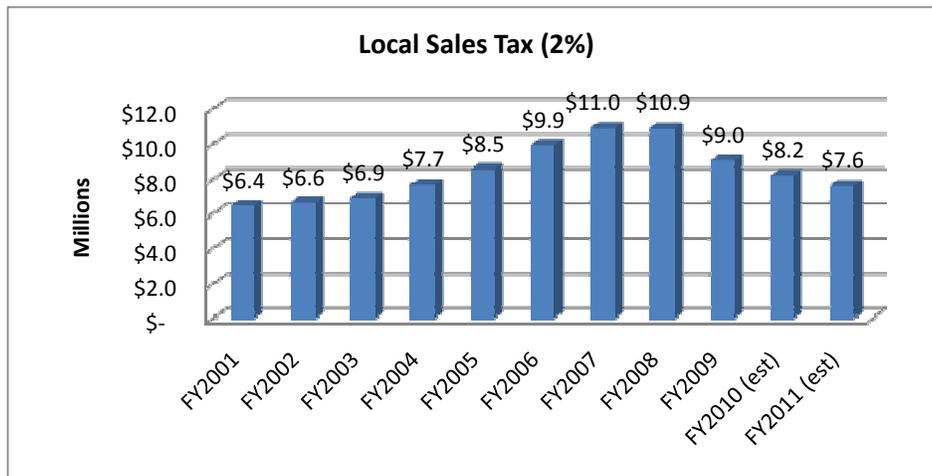
The General fund operating revenue estimate of \$12,639,800 represents a decrease of \$345,500 from the FY2010 amended budget of \$13,132,300 and a decrease of \$1,665,961 (12%) from the

originally adopted budget. Revenue sources within the general fund not itemized below constitute a relatively small portion of total general fund revenue (approximately 6%). General Fund revenue accounts for 47% of all operating revenue earned by the City.

Local Sales Tax

The local sales tax is 2.0% and is anticipated to generate approximately \$7,621,800 in FY2011. At its peak approximately 18% of total sales tax collection was directly related to construction, with the decline in the construction market this amount has decreased to approximately 5%. Retail trade continues to be the single most important aspect of the local sales tax for the City accounting for approximately 72% of the total collection.

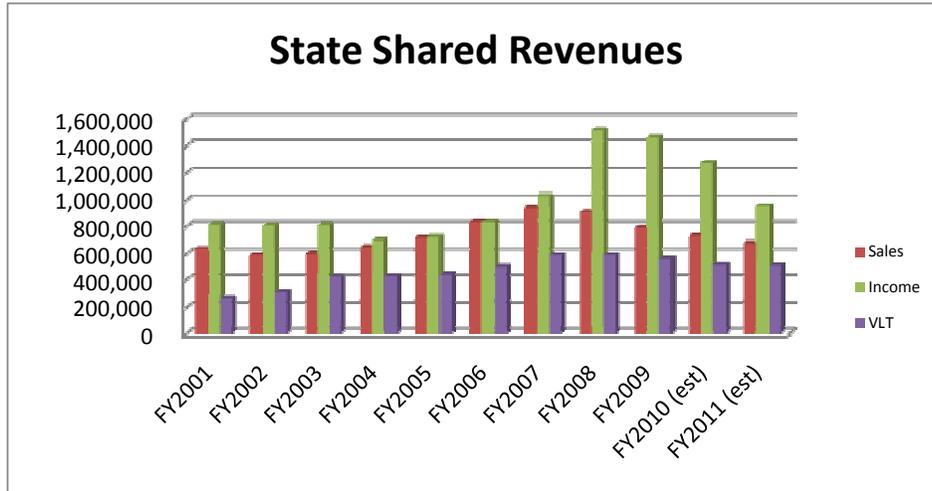
With the current state of the economy, sales tax collections have dropped off to levels comparable to FY2004. The largest portion of this decrease has been in construction, however retail sales tax collections are down approximately 9% from its peak in FY2007. Year-to-Date retail collections are lagging last fiscal year by 1.3%.



State Shared Revenue

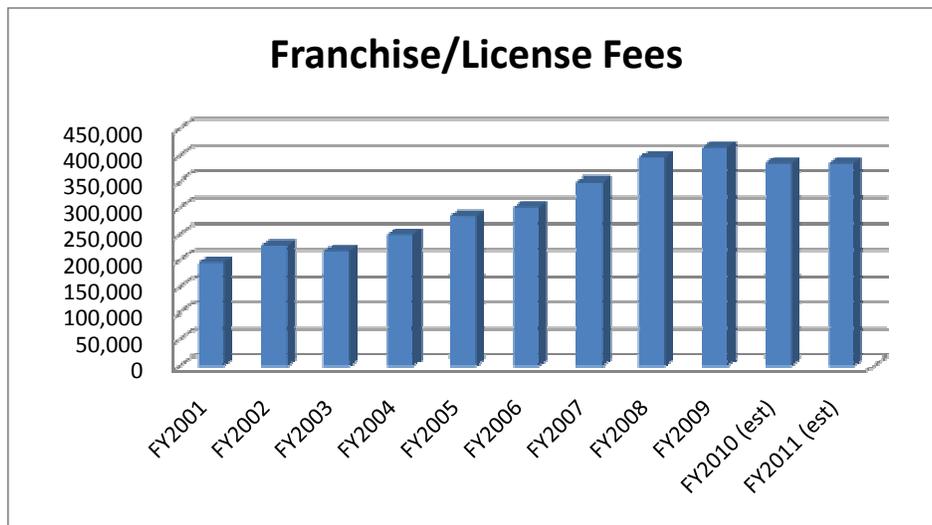
State Shared Revenues represent 17% of general fund operating revenues. The three sources of general fund state shared revenue are State Shared Income Taxes (\$956,300), State Shared Sales Tax (\$676,700) and Vehicle License Tax (\$508,500). Distribution of these funds is based upon actual collections and population.

For FY2011 we are projecting total distributions from the state to be \$2,141,500 a decrease of approximately 15% (\$375,300) from FY2010 estimated distributions of \$2,516,800. State Shared Income tax is based upon actual collections in 2008 and will be decreased by 25% from FY2010 distributions. Both VLT and state shared sales tax are estimated to decrease by 10%. These estimates are slightly more conservative than the estimates provided to the City from the state. It is assumed that with the passage of the states temporary 1% sales tax there will be no further actions by the state to reduce state shared revenues this fiscal year.



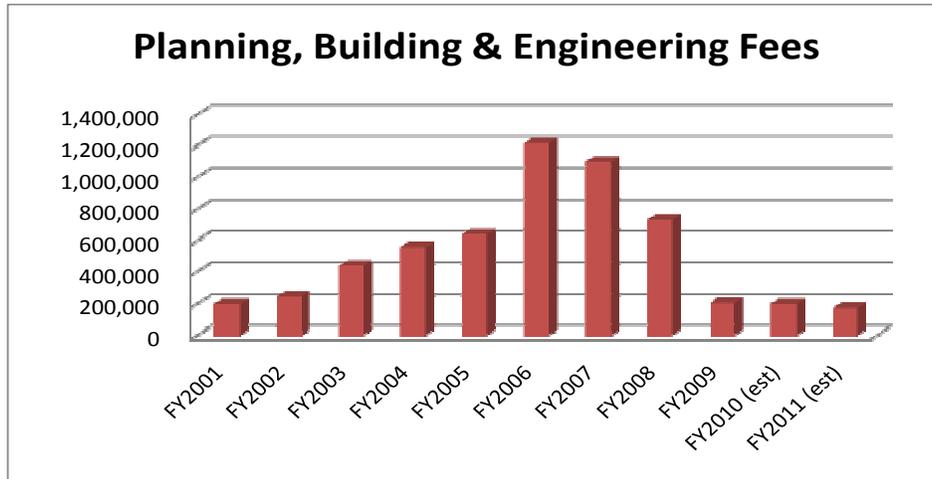
Franchise Fees

The City of Show Low has franchise or license agreements with several public utilities including Arizona Public Service Electric, Navopache Electric, Cable One and Unisource Gas. This revenue source is directly related to the gross sales of the franchised/licensed companies and is estimated to stay flat for FY2011. Franchise/License fees are set at 2% for all utilities except cable which is set at 3%.



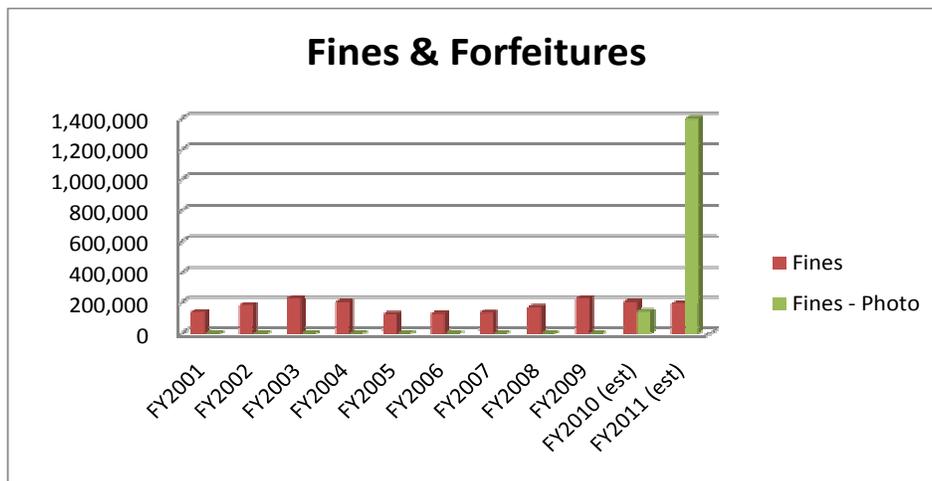
Planning, Building & Engineering Fees

With the nearly stagnant construction market, user fees related to the ongoing development of the city have declined dramatically in the past years. At the height of the construction market in FY2006 a total of \$1,214,857 in development related user fees were taken in by the City. For FY2011 we are projecting a total of \$173,000 in development related user fees, a drop of 14% from FY2010 estimates (and a drop of 86% from our peak in FY2006).



Fines, Forfeitures & Penalties

Representing 11% of general fund operating revenue fines, forfeitures and penalties consist of all court-imposed fines issued by the City’s Magistrate Court. The city estimates that non-photo enforcement fines will remain relatively flat for FY2011. Photo Enforcement was first implemented in November of 2009 and FY2011 will be the first full year of revenue collections. Due to the uncertainty of collections, timing and effectiveness – expenditures associated with this revenue source will go up or down based upon actual revenue collections.

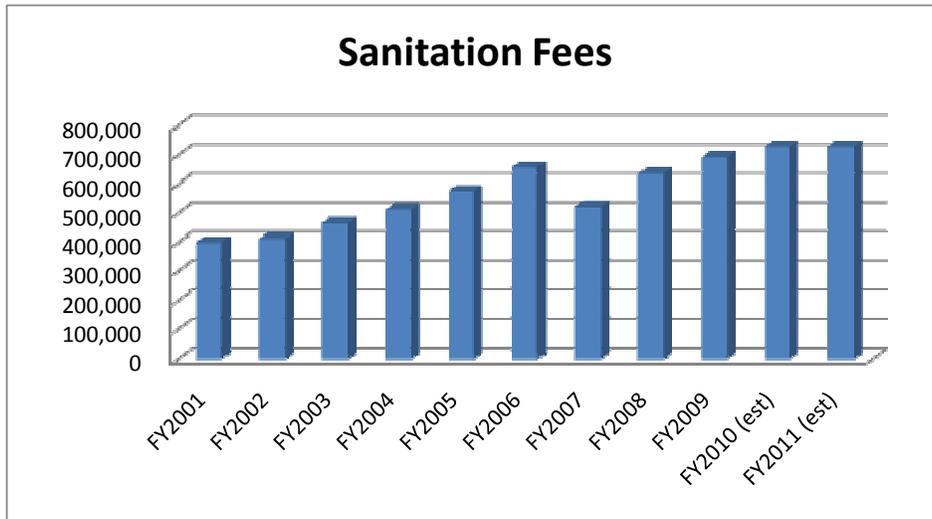


Enterprise Funds

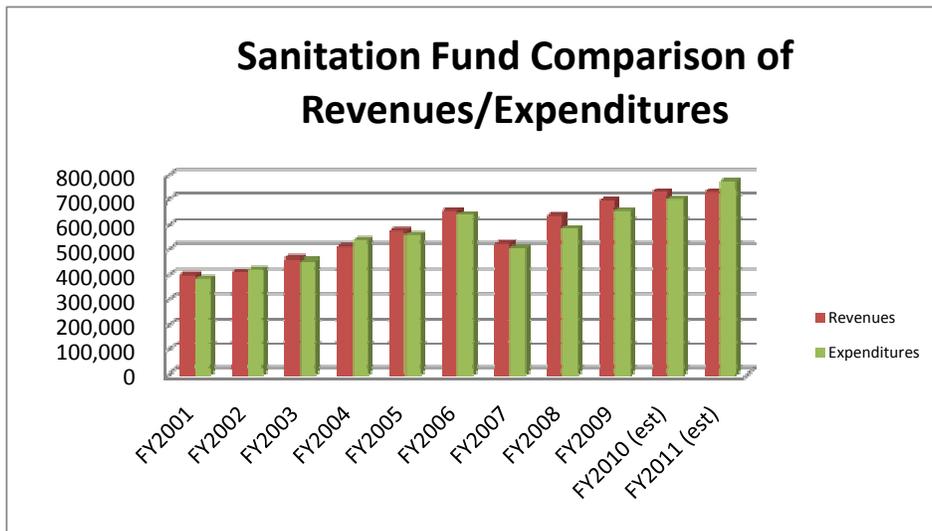
Revenues of Enterprise funds are established to cover all costs associated with providing a specific service. Enterprise Fund revenue accounts for 18% of all operating revenue earned by the City.

Sanitation

The sanitation department anticipates servicing 4,700 residences per month by the end of FY2011. The vast majority of customers will pay \$12.74 per month for this service. The refuse collection fee is anticipated to generate revenue of \$729,800 in FY2011.

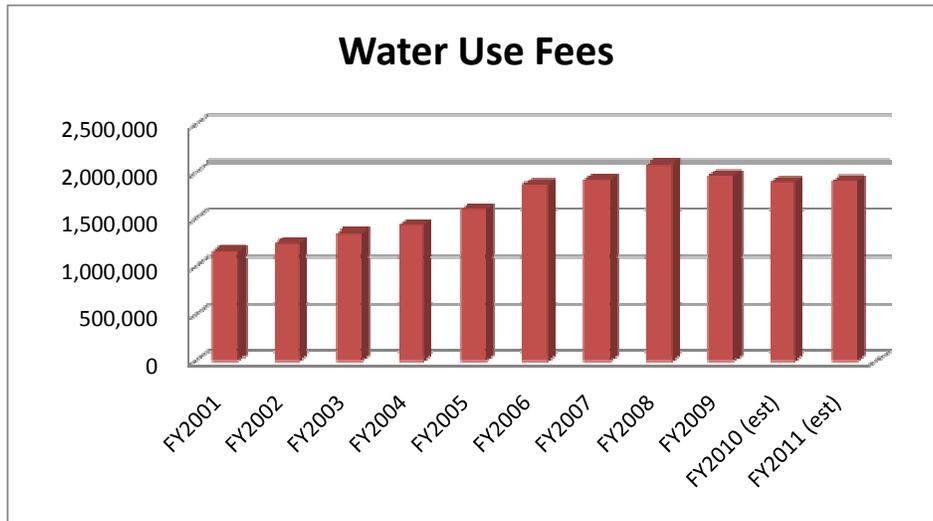


The Refuse fee is adjusted annually based upon a CPI index and fuel inflator. Revenue projections included in this budget assume no increase in fees as fund revenues continue to cover expenditures and allow for reserves to be built as well.

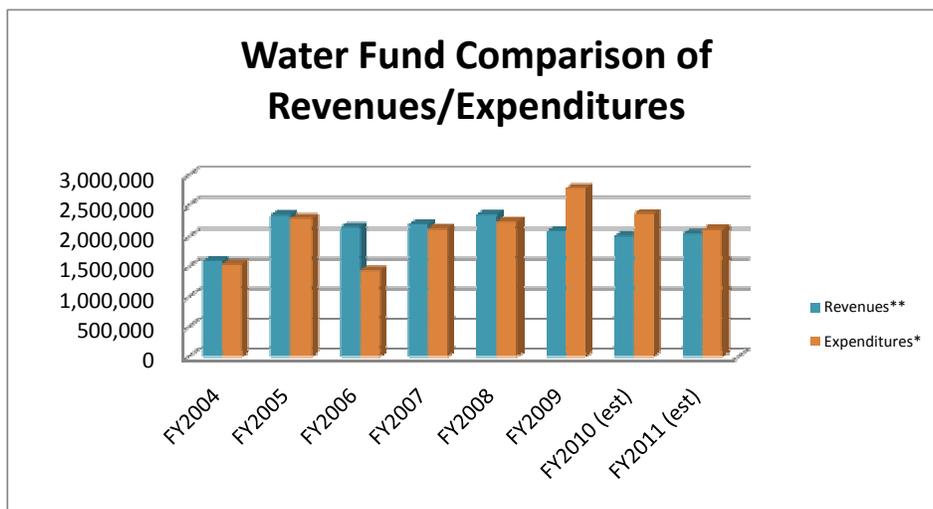


Water Fund

Revenue projections for the water fund assume that approximately 4,600 customers will be serviced on a monthly basis. The number of customers, amount of consumption and revenue generation are all projected to remain flat.

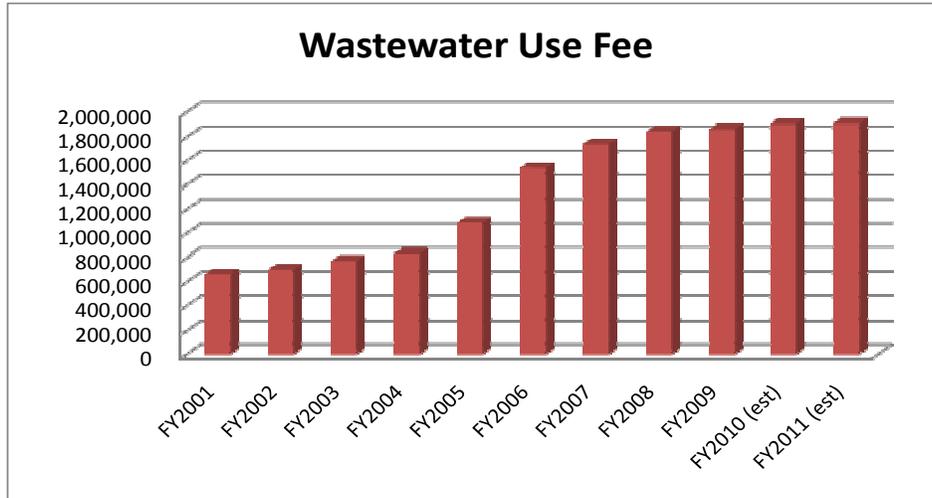


As proposed the water services base and usage rates will remain constant. Base rates range from \$26.17 per month to \$501.34 per month based on meter size. The water usage fee for all services remains at \$2.13 per 1,000 gallons of water used over and above the base consumption allowance. A new Water Rights Preservation fee of \$0.75 per month is included in the revenue projections. This fee will be dedicated to covering the on-going costs related to water rights preservation and is estimated to bring in approximately \$41,100 annually. The water use fee has remained flat since 2006 and no additional increases are anticipated as fund revenues continue to cover ongoing expenditures and allow for reserves to be built as well.

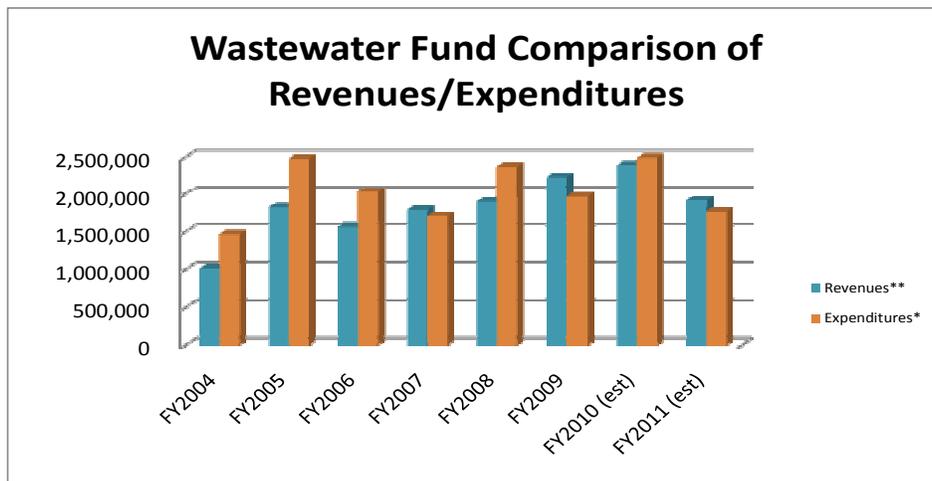


Wastewater Fund

It is anticipated that the Wastewater Utility will continue to service approximately 5,300 connections per month. Both the number of customers and overall revenue collections are projected to remain flat. Revenue from wastewater use fees is projected at \$1,908,500 for FY2011.



As proposed the wastewater base and usage rates will remain constant. Base rates range from \$19.65 per month to \$30.12 per month based on type of connection (i.e. residential, hospital, restaurant, etc...). The wastewater usage fees for commercial range from \$1.50 to \$2.25 per 1,000 gallons of water used. The wastewater use fee has remained flat since 2006 and no additional increases are anticipated as fund revenues continue to cover fund expenditures. However, unlike water and sanitation, there is no allowance for reserves to be built within this fund.



Other Funds

Revenue sources for all other funds are detailed throughout the individual department or fund budgets.



City of Show Low, Arizona
City Council
FY2011 Budget

Program Goal:

The City Council is the legislative and policy making body of the City of Show Low. The council has responsibility for enacting city ordinances, appropriating funds to conduct city business and providing policy direction to the administrative staff through the city manager. The council is comprised of seven elected officials, six Council Members (one of whom is appointed Vice Mayor), and one Mayor.

Departmental Budget:

The Mayor/Council budget of \$533,900 is a 63% increase over the FY2010 amended budget of \$328,100. The increase is attributable to programming actual salaries for all members of council and an increase in council contingency reserves. This increase is partially offset by reductions in several line items including consulting, travel, books and expendable materials.

City of Show Low, AZ					
City Council					
Fiscal Year 2011					
	FY2008	FY2009	FY2010	FY2010	FY2011
	ACTUAL	ACTUAL	Amended	Estimate	BUDGET
COUNCIL					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	24,256	40,369	36,600	36,600	46,800
FICA	1,423	3,128	2,800	2,800	3,600
WORKER'S COMP	703	963	1,000	1,000	200
STD	0	0	0	0	100
TOTAL PERSONNEL	26,382	44,459	40,400	40,400	50,700
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	0	107,582	0	0	0
OTHER CONTRACTUAL SERVICE	882	0	0	0	0
TRAVEL & TRAINING/STAFF	0	2,910	12,000	12,000	12,000
TRVL & TRNG/NON-STAFF BUDGET	233	1,396	0	0	0
GENE KELLEY-TRAVEL/TRAINING	226	0	0	0	0
GERRY WHIPPLE-TRAVEL/TRAINING	9,265	7,649	0	0	0
RICK FERNAU-TRAVEL/TRAINING	4,626	3,005	0	0	0
DARYL SEYMORE - TRAVEL & TRAIN	793	0	0	0	0
R. CRITTENEN - TRAVEL & TRAINI	2,671	758	0	0	0
DUES & MEMBERSHIPS	9,191	2,098	12,700	12,700	12,000
EXPENDABLE MATERIALS	13,804	10,289	9,200	9,200	7,000
POSTAGE	555	255	1,900	1,900	200
BOOKS & SUBSCRIPTIONS	0	0	500	500	500
TELEPHONE	2,660	2,512	1,400	1,400	1,500
CONTINGENCY RESERVE	47,247	(169,670)	250,000	50,000	450,000
TOTAL OPERATING	92,154	(31,216)	287,700	87,700	483,200
TOTAL COUNCIL	118,536	13,243	328,100	128,100	533,900

A significant portion of the Mayor/Council budget is for contingencies and these funds can only be utilized following action by council. The contingency budget has been increased to \$450,000 for FY2011.

Position Summary					
City Council					
	<u>Actual</u> <u>FY2008</u>	<u>Actual</u> <u>FY2009</u>	<u>Actual</u> <u>FY2010</u>	<u>Budget</u> <u>FY2011</u>	<u>change</u>
Mayor	1.0	1.0	1.0	1.0	0.0
Vice-Mayor	1.0	1.0	1.0	1.0	0.0
Council Member	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>0.0</u>
	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>0.0</u>

Capital:

No capital items have been programmed for this department.

City Council - Capital		
Fiscal Year 2011		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
City Manager
FY2011 Budget

Mission Statement:

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

Department Budget:

The City Manager’s Office Budget of \$325,500 represents a \$16,000 (5%) increase from the FY2010 amended budget of \$309,500 and a 6% decrease from the original FY2010 budget. Of this amount \$292,600 (89%) is for salaries and fringe benefits. Also included in this amount is \$20,000 to allow for economic development promotion of Show Low.

City of Show Low, AZ					
City Manager					
Fiscal Year 2011					
	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
CITY MANAGER					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	147,617	244,465	195,600	195,600	202,000
EXCELLENCE PAY	812	17,779	16,000	16,000	20,000
MARKET/RANGE ADJUSTMENT POOL	0	0	0	0	0
MEDICAL INSURANCE	8,826	33,049	21,200	21,200	27,400
FICA	13,269	17,952	14,100	14,100	15,500
RETIREMENT	24,747	35,457	27,200	27,200	19,900
WORKER'S COMP	2,275	4,019	2,800	2,800	500
STD	0	0	0	0	300
DEFERRED COMP ALLOWANCE	6,880	7,079	7,200	7,200	7,000
TOTAL PERSONNEL	204,426	359,800	284,100	284,100	292,600
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	0	199	0	0	0
REPRODUCTION & PRINTING	0	33	100	100	100
TRAVEL & TRAINING/STAFF	11,007	6,367	4,000	4,000	5,000
DUES & MEMBERSHIPS	2,555	1,466	3,000	3,000	3,000
EXPENDABLE MATERIALS	1,180	918	200	200	1,000
POSTAGE	147	170	100	100	200
BOOKS & SUBSCRIPTIONS	129	356	400	400	400
ECONOMIC DEVELOPMENT	12,802	8,521	15,000	15,000	20,000
AUTO PARTS & LABOR	422	144	400	400	600
FUELS & LUBRICANTS	1,092	732	700	700	1,000
TELEPHONE	1,172	1,421	1,500	1,500	1,600
TOTAL OPERATING	30,507	20,327	25,400	25,400	32,900
CAPITAL					
EQUIPMENT PURCHASE	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
TOTAL CITY MANAGER	234,933	380,127	309,500	309,500	325,500

**Position Summary
City Manager's Office**

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Actual FY2010</u>	<u>Budget FY2011</u>	<u>change</u>
City Manager	1.0	1.0	1.0	1.0	0.0
Business Development Coord	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

Capital:

No capital items have been programmed for this department.

City Manager - Capital

Fiscal Year 2011

<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
City Attorney
FY2011 Budget

Mission Statement:

The City Attorney’s Office 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 and represents the City in litigation.

Departmental Budget:

The City Attorney’s Office budget of \$234,500 represents a decrease of \$1,000 from the amended FY2010 budget of \$235,500 and a 22% decrease from the original FY2010 budget. In FY2010 all legal costs associated with water adjudication have been removed from the general fund and are now appropriately programmed within the water fund.

City of Show Low, AZ					
City Attorney					
Fiscal Year 2011					
	FY2008	FY2009	FY2010	FY2010	FY2011
	ACTUAL	ACTUAL	Amended	Estimate	BUDGET
CITY ATTORNEY					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	226,050	36,139	0	0	0
MEDICAL INSURANCE	27,124	9,719	0	0	0
FICA	15,264	2,684	0	0	0
RETIREMENT	13,480	3,323	0	0	0
WORKER'S COMP	1,556	70	0	0	0
STD	0	0	0	0	0
TOTAL PERSONNEL	283,474	51,935	0	0	0
OPERATING EXPENDITURES					
COUNTY PROSECUTION	0	13,750	15,000	15,000	15,000
Show Low Lake	683	4,340	0	0	0
GENERAL COUNSEL	30,276	148,865	155,000	155,000	144,000
GENERAL COUNSEL - LEGAL ASSIST	0	0	45,000	45,000	40,000
CITY PROSECUTION	1,610	20,417	15,000	15,000	12,000
WATER ADJUDICATION	31,070	31,624	0	0	0
LITIGATION	4,215	2,883	2,500	2,500	22,500
LEGAL ADS & NOTICES	0	119	0	0	0
TRAVEL & TRAINING/STAFF	5,795	960	1,500	1,500	0
DUES & MEMBERSHIPS	1,130	301	0	0	0
EXPENDABLE MATERIALS	1,411	54	100	100	100
POSTAGE	449	225	200	200	200
BOOKS & SUBSCRIPTIONS	1,774	1,413	1,000	1,000	500
TELEPHONE	720	134	200	200	200
TOTAL OPERATING	79,133	225,084	235,500	235,500	234,500
TOTAL CITY ATTORNEY	362,606	277,020	235,500	235,500	234,500

In FY2008 the City of Show Low went back to utilizing a contracted law firm as opposed to in-house counsel. Costs associated with the City Attorney, Legal Assistant, Prosecution and other outside legal fees are all broken out separately within this budget.

Position Summary					
City Attorney					
	<u>Actual</u> <u>FY2008</u>	<u>Actual</u> <u>FY2009</u>	<u>Actual</u> <u>FY2010</u>	<u>Budget</u> <u>FY2011</u>	<u>change</u>
City Attorney	1.0	0.0	0.0	0.0	0.0
Legal Assistant	1.0	1.0	0.0	0.0	0.0
	<u>2.0</u>	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>

Capital:

As a contracted service there are no capital expenditures associated with this service.



City of Show Low, Arizona
City Clerk
FY2011 Budget

Program Goal:

The City Clerk’s office prepares and distributes council meeting notes, agendas and supporting documentation; attends council meetings and keeps a record of its proceedings; maintains custody of and manages the city code, ordinances, resolutions and vital city records; administers municipal elections; provides administrative support to the mayor, council and city manager; processes requests for public records, annexations and liquor licenses; and prepares and disseminates information on city government services and programs to citizens and the media.

Departmental Budget:

The clerk’s budget of \$193,900 is a \$22,300 (10%) decrease from the FY2010 amended budget of \$216,200 and a 14% decrease from the original FY2010 budget. This decrease is mainly attributable to the fact that there will be no city election in FY2011 as regular city elections are held every other year.

City of Show Low, AZ					
City Clerk					
Fiscal Year 2011					
	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
City Clerk					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	138,599	152,363	116,500	116,500	122,800
MEDICAL INSURANCE	44,214	35,990	27,600	27,600	27,400
FICA	10,515	11,404	9,100	9,100	9,400
RETIREMENT	16,036	17,673	13,500	13,500	12,100
WORKER'S COMP	551	292	400	400	300
STD	0	0	0	0	200
TOTAL PERSONNEL	209,915	217,722	167,100	167,100	172,200
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	1,475	1,475	800	800	800
OTHER CONTRACTUAL SERVICE	294	1,231	500	500	800
ADVERTISING & PUBLICITY	1,966	2,274	1,200	1,200	1,000
LEGAL ADS & NOTICES	5,743	5,898	4,000	4,000	4,500
REPRODUCTION & PRINTING	15,374	14,497	0	0	0
TRAVEL & TRAINING/STAFF	3,793	3,908	2,400	2,400	2,400
DUES & MEMBERSHIPS	478	392	400	400	400
EXPENDABLE MATERIALS	1,676	782	700	700	900
POSTAGE	364	1,107	300	300	300
BOOKS & SUBSCRIPTIONS	38	38	100	100	100
AUTO PARTS & LABOR	3,975	4,782	1,500	1,500	2,200
FUELS & LUBRICANTS	3,607	2,818	2,500	2,500	3,000
RENTAL & MAINTENANCE CONTRACTS	6,568	6,168	5,500	5,500	5,000
TELEPHONE	259	165	200	200	300
UTILITIES	1,964	1,694	0	0	0
CASUALTY LOSS	0	0	1,800	1,800	0
ELECTION EXPENSES	20,922	0	27,200	27,200	0
TOTAL OPERATING	68,497	47,230	49,100	49,100	21,700
TOTAL CITY CLERK	278,412	264,952	216,200	216,200	193,900

Position Summary					
City Clerk					
	<u>Actual</u> <u>FY2008</u>	<u>Actual</u> <u>FY2009</u>	<u>Actual</u> <u>FY2010</u>	<u>Budget</u> <u>FY2011</u>	<u>change</u>
City Clerk	1.0	1.0	1.0	1.0	0.0
Deputy City Clerk	2.0	2.0	1.0	1.0	0.0
Receptionist	1.0	1.0	0.0	0.0	0.0
	<u>4.0</u>	<u>4.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

Capital:

No capital items have been programmed for this department.

City Clerk - Capital		
Fiscal Year 2011		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
General Operations
FY2011 Budget

Program Goal:

The General Operations Department is structured to support the general operating activities of the City. General Operating activities are those that cannot be accurately charged to a specific department, or those that serve a citywide purpose.

Departmental Budget:

The General Operations Department serves as the general clearinghouse for all general fund departments and activities of the City of Show Low. Included in this departments' budget are the costs for general city services such as the unemployment, insurance, community promotions, unanticipated expenditures (budget control account) and general capital projects. All economic development subsidies and activities are programmed through this department, as are all City subsidies of local organizations.

The General Operations Department budget of \$6,959,500 represents a decrease of \$18,509,486 (73%) from the FY2010 budget of \$25,568,386 and a decrease of 70% from the original FY2010 budget. This decrease is directly attributable to FY2010 modifications to the budget which increased unanticipated expenditures account in FY2010 as well as the completion of several large capital projects. Additionally, the unanticipated expenditures account of \$8.5 million has been moved to the Grants Fund for FY2011.

City of Show Low, AZ					
General Operations					
Fiscal Year 2011					
	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
General Operations					
PERSONNEL EXPENDITURES					
UNEMPLOYMENT	0	0	0	0	20,000
	0	0	0	0	20,000
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICES	0	0	0	0	0
ORGANIZATIONAL SUPPORT	152,084	189,000	60,000	60,000	60,000
COMMUNITY PROMOTION PROGRAMS	141,616	133,383	88,100	88,100	81,300
CONTRIBUTIONS	3,000	1,700	0	0	0
DEVELOPMENT OPPORTUNITIES	795,166	72,252	0	0	200,000
UNANTICIPATED EXPENDITURES	0	0	14,313,186	0	0
INSURANCE PREMIUMS	0	0	0	0	350,000
CASUALTY LOSS	0	73,693	0	0	44,000
TOTAL OPERATING	1,091,866	470,029	14,461,286	148,100	735,300
CAPITAL					
COUNTRY LANE RV WALL	267	118,245	0	0	0
OLD TOWNSITE IMPROVEMENTS	82,415	42,426	1,500,000	500,000	1,000,000
UNDERGROUND POWER LINES	371,815	47,701	122,000	122,000	0
DEVELOPMENT AGREEMENT OBLIGATIONS	0	0	0	0	85,100
LAND ACQ. - LIBRARY PROJECT	1,339,903	549,776	42,900	42,900	0
LIBRARY CONSTRUCTION COSTS	0	285,764	4,313,200	3,313,200	1,000,000
CITY HALL RENOVATION COSTS	0	0	1,693,000	0	1,693,000
TRANSFERS OUT	4,285,430	4,145,533	3,336,900	2,819,200	2,426,400
TOTAL CAPITAL	6,079,830	5,189,445	11,008,000	6,797,300	6,204,500
TOTAL ECON / PROMO PROGRAMS	7,171,696	5,659,474	25,469,286	6,945,400	6,959,800

Organizational Support is programmed at the same levels as FY2010 and includes \$40,000 for the Show Low Chamber of Commerce and \$20,000 for White Mountains Partnership. Community Promotions programmed at \$81,300 includes support to the following organizations:

Description	FY2010	FY2011
White Mountain Meals-on Wheels/Senior Center	25,000	25,000
Show Low Historical Society	21,500	21,500
Fireworks (Show Low Fire Department)	12,500	12,500
Christmas Lights	10,000	10,000
Miscellaneous	6,000	1,200
Humane Society	2,500	2,500
Rodeo	2,500	2,500
White Mountain Safe House	2,500	1,500
Scouts	1,000	1,000
White Mountain Symphony	1,000	1,000
Show Low High School Grad Night	0	1,000
Focus on Community Initiatives for Seniors	600	600
Big Brothers/Big Sisters	500	500
White Mountains Round Up	500	500
City Floats - 4th of July/Electric Lights Parade	1,500	0
TRACKS	500	0
	<u>88,100</u>	<u>81,300</u>

Capital:

Two obligations under development agreements have been programmed in the FY2011 budget for an American Fence annexation and Countryside Meadows. These obligations are fully funded however triggers within the development agreements must be met prior to any expenditure of funds. Other projects programmed in this department are detailed in the responsible departments capital section.

General Operations - Capital		
Fiscal Year 2011		
Description	Account	Amount
Development Agreement Obligations	11-402-495-7310-1005	85,100

Transfers:

All general fund transfers are programmed in the General Operations fund. Transfers to other funds are made to cover the deficit balances that would otherwise occur in these funds. Actual transfers from the general fund will be based strictly upon actual need.

General Operations - Transfers to other funds
Fiscal Year 2011

<u>Transfers</u>	<u>Amount</u>
Highway Users Revenue Fund - HURF	1,011,800
Public Transportation	66,000
Airport	150,600
Aquatics	271,600
Grants Fund	19,100
Debt Service	<u>907,300</u>
Total Transfers from General Fund	<u>2,426,400</u>



City of Show Low, Arizona
Human Resources
FY2011 Budget

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.

Departmental Budget:

The Human Resources Department budget of \$215,000 represents a decrease of \$366,300 (63%) from the amended FY2010 budget of \$581,300. The decrease from the amended budget is due entirely to the budgeting of Insurance Premiums and Unemployment in the general operations department. When adjusted for this modification the Human Resources department budget is reduced approximately 3% from the amended FY2010 budget.

City of Show Low, AZ					
Human Resources					
Fiscal Year 2011					
	FY2008	FY2009	FY2010	FY2010	FY2011
	ACTUAL	ACTUAL	Amended	Estimate	BUDGET
HUMAN RESOURCES					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	119,740	151,042	130,700	130,700	142,000
PT WAGES	0	1,020	0	0	0
MEDICAL INSURANCE	22,400	21,040	19,500	19,500	27,400
FICA	9,942	12,076	9,800	9,800	10,900
RETIREMENT	22,413	26,745	22,600	22,600	14,000
UNEMPLOYMENT	12,201	13,400	35,000	35,000	0
WORKER'S COMP	528	282	400	400	400
STD	0	0	0	0	200
EMPLOYEE BENEFITS	44,632	15,875	20,000	20,000	0
SAFETY INCENTIVES	1,523	4,414	2,000	2,000	0
TOTAL PERSONNEL	233,380	245,893	240,000	240,000	194,900
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	3,090	389	1,800	1,800	1,000
ADVERTISING & PUBLICITY	15,596	4,718	5,000	5,000	4,000
LEGAL ADS & NOTICES	0	0	0	0	0
REPRODUCTION & PRINTING	2,766	60	200	200	500
TRAVEL & TRAINING/STAFF	3,756	1,732	2,000	2,000	2,500
TRAVEL & TRAINING/NON-STAFF	3,368	0	2,000	2,000	0
DUES & MEMBERSHIPS	1,475	1,352	1,000	1,000	1,000
EMPLOYEE BENEFITS/SAFETY	0	0	0	0	7,500
EXPENDABLE MATERIALS	3,786	1,354	3,000	3,000	1,500
POSTAGE	671	718	300	300	700
BOOKS & SUBSCRIPTIONS	402	1,364	1,000	1,000	1,000
TELEPHONE	145	113	200	200	400
INSURANCE PREMIUMS	299,640	304,201	323,800	323,800	0
CASUALTY LOSS	0	203	1,000	1,000	0
EQUIPMENT PURCHASE	0	6,750	0	0	0
TOTAL OPERATING	334,695	322,953	341,300	341,300	20,100
TOTAL HUMAN RESOURCES	568,075	568,846	581,300	581,300	215,000

Position Summary					
Human Resources Department					
	<u>Actual</u> <u>FY2008</u>	<u>Actual</u> <u>FY2009</u>	<u>Actual</u> <u>FY2010</u>	<u>Budget</u> <u>FY2011</u>	<u>change</u>
Human Resources Director	1.0	1.0	1.0	1.0	0.0
Human Resources Analyst	<u>2.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	0.0
	<u>3.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

Capital:

No capital items have been programmed for this department.

Human Resources - Capital		
Fiscal Year 2011		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona

Finance

FY2011 Budget

Program Goal:

The Finance Department is a service organization dedicated to providing efficient, timely, accurate and responsible, accounting and stewardship of all City resources in a trustworthy, courteous, professional, reliable and usable manner. The Finance Department provides for debt management, financial and budgetary advisory services for all departments.

Departmental Budget:

The Finance Department budget of \$522,700 represents an increase of \$34,400 (18%) over the amended FY2010 budget of \$443,300. The increase is attributable to accurately reflecting personnel costs and bank charges within the department.

City of Show Low, AZ					
Finance					
Fiscal Year 2011					
	FY2008	FY2009	FY2010	FY2010	FY2011
	ACTUAL	ACTUAL	Amended	Estimate	BUDGET
FINANCE					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	329,975	275,548	223,000	223,000	263,100
PART-TIME WAGES	0	189	600	600	4,000
OVERTIME	258	286	0	0	0
MEDICAL INSURANCE	102,876	80,148	50,000	50,000	82,200
FICA	30,951	26,242	17,000	17,000	20,400
RETIREMENT	41,121	35,214	22,000	22,000	26,100
WORKER'S COMP	2,543	1,806	600	600	700
STD	0	154	0	0	400
TOTAL PERSONNEL	507,722	419,587	313,200	313,200	396,900
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	30,459	37,744	35,000	35,000	31,000
OTHER CONTRACTUAL SERVICE	5,736	2,151	600	600	500
LEGAL ADS & NOTICES	385	309	1,000	1,000	1,000
REPRODUCTION & PRINTING	2,335	2,404	1,000	1,000	500
TRAVEL & TRAINING/STAFF	6,335	4,513	4,500	4,500	3,000
DUES & MEMBERSHIPS	2,685	835	1,000	1,000	1,500
OFFICE SUPPLIES	15,230	9,930	9,300	7,500	8,000
EXPENDABLE MATERIALS	7,794	6,283	2,200	4,000	5,000
POSTAGE	6,406	6,867	3,600	3,600	2,000
SMALL EQUIPMENT/CAPITAL	252	0	0	0	500
BOOKS & SUBSCRIPTIONS	268	306	100	100	100
AUTO PARTS & LABOR	0	0	0	53	0
FUELS & LUBRICANTS	0	(4)	0	0	0
RENTAL & MAINTENANCE CONTRACTS	15,111	5,486	15,500	15,500	12,000
REPAIRS & MAINTENANCE	0	90	200	200	0
TELEPHONE	1,964	1,399	1,100	1,100	700
CASUALTY LOSS	0	949	0	0	0
OVER/SHORT EXPENSE	(746)	191	0	0	0
BANK CHARGES	52,424	57,872	55,000	55,000	60,000
TOTAL OPERATING	146,638	137,323	130,100	130,153	125,800
TOTAL FINANCE	654,360	556,910	443,300	443,353	522,700

The department produces payroll, maintains the accounting system, coordinates the budget process and the audit, receipts all city funds, maintains investments, manages the financial aspects of all improvement districts and performs all utility billing functions in coordination with the public works department. The Finance Department is comprised of 6.2 FTE employees. One of the account clerks is responsible for monthly utility billing and is now charged within the finance department with the cost allocated to the utilities through their overhead charge. As with many departments the Finance department has been downsized in recent years from a high of 10.0 authorized FTE positions in FY2008.

Position Summary					
Finance Department					
	<u>Actual</u> <u>FY2008</u>	<u>Actual</u> <u>FY2009</u>	<u>Actual</u> <u>FY2010</u>	<u>Budget</u> <u>FY2011</u>	<u>change</u>
Finance Director	1.0	1.0	1.0	1.0	0.0
Accounting Manager	1.0	1.0	1.0	1.0	0.0
Accountant	1.0	1.0	0.0	0.0	0.0
Account Clerk	3.0	2.0	2.0	2.0	0.0
Payroll Clerk	1.0	1.0	1.0	1.0	0.0
Customer Service Representative	2.0	2.0	1.5	1.2	(0.3)
Budget Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	<u>10.0</u>	<u>9.0</u>	<u>6.5</u>	<u>6.2</u>	<u>(0.3)</u>

Capital

No capital items have been programmed for this department.

Finance - Capital		
Fiscal Year 2011		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Planning & Zoning
 FY2011 Budget

Program Goal:

The Planning & 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.

Departmental Budget:

The Planning & Zoning Department budget of \$403,600 represents a decrease of \$90,900 (18%) from the amended FY2010 budget of \$494,500 and a 24% reduction from the original FY2010 budget. Due to the continued environment of nearly no development the planning & zoning department is continuing to right-size its workforce. For FY2011 a Senior Planner position has been eliminated and a Building Clerk will be utilized 50% time at the magistrate court.

City of Show Low, AZ					
Planning & Zoning					
Fiscal Year 2011					
	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
PLANNING & ZONING					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	475,486	397,920	325,000	325,000	254,400
PART-TIME WAGES	31,064	1,416	0	0	0
TEMPORARY PERSONNEL	0	0	1,000	1,000	0
OVERTIME	261	143	500	500	2,000
MEDICAL INSURANCE	127,407	90,267	77,000	77,000	68,400
FICA	38,342	29,564	25,100	25,100	19,700
RETIREMENT	45,370	35,786	34,000	34,000	24,600
WORKER'S COMP	6,160	6,133	4,500	4,500	1,900
STD	0	0	0	0	300
TOTAL PERSONNEL	724,090	561,230	467,100	467,100	371,300
OPERATING EXPENDITURES					
Professional & Consulting Services	33,498	704	0	0	0
OTHER CONTRACTUAL SERVICE	1,454	0	0	0	500
LEGAL ADS & NOTICES	1,682	952	2,000	2,000	2,000
REPRODUCTION & PRINTING	4,096	407	500	500	1,500
TRAVEL & TRAINING/STAFF	8,966	4,646	1,500	1,500	4,000
TRAVEL & TRAINING/NON-STAFF	7,242	1,465	500	500	1,500
DUES & MEMBERSHIPS	2,413	960	1,500	1,500	1,500
EXPENDABLE MATERIALS	3,587	648	1,000	1,000	1,000
POSTAGE	2,282	1,867	2,800	2,800	2,800
Small Equipment/Capital	257	409	0	0	0
BOOKS & SUBSCRIPTIONS	739	163	100	100	500
AUTO PARTS & LABOR	1,812	816	1,500	1,500	1,500
FUELS & LUBRICANTS	7,288	3,093	3,500	3,500	4,000
RENTAL & MAINTENANCE CONTRACTS	7,475	8,223	8,000	8,000	9,000
TELEPHONE	3,203	2,766	2,600	2,600	2,500
CASUALTY LOSS	0	0	1,900	1,900	0
Vehicle Purchase	20,592	0	0	0	0
TOTAL OPERATING	106,587	27,119	27,400	27,400	32,300
TOTAL PLANNING & ZONING	830,677	588,349	494,500	494,500	403,600

Since FY2008 the number of permits issued by the City of Show Low has dropped significantly. Correspondingly the number of authorized positions within planning and zoning has also decreased, dropping from 12.7 FTE employees to the proposed 5.0 FTE employees in FY2011. Job sharing positions with other departments is a critical piece of ensuring that the city is positioned to handle the workload once the economy and development market recover.

Position Summary Planning & Zoning					
	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Actual FY2010</u>	<u>Budget FY2011</u>	<u>change</u>
P & Z Director	1.0	1.0	1.0	1.0	0.0
Asst Bldg Official	1.0	1.0	1.0	1.0	0.0
Plans Exam/Bldg Insp	4.7	3.7	1.0	1.0	0.0
Building Clerk	2.0	2.0	0.5	0.5	0.0
Senior Planner	1.0	1.0	1.0	0.0	(1.0)
Community Dev Spec	2.0	2.0	1.0	1.0	0.0
Admin Asst II	1.0	1.0	1.0	0.5	(0.5)
Commissioner	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>0.0</u>
	<u>19.7</u>	<u>18.7</u>	<u>13.5</u>	<u>12.0</u>	<u>(1.5)</u>

Capital:

No capital items have been programmed for this department.

Planning & Zoning - Capital		
Fiscal Year 2011		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Community Services Administration
 FY2011 Budget

Program Goal:

Community Services Administration coordinates the operations of the Library, Recreation, Parks Maintenance, Facilities Maintenance, Information Services, Aquatics and City 4 TV divisions with the goal of providing high-level services in all of these areas to the public and city staff.

Departmental Budget:

The Community Services Administration budget of \$453,000 is a \$1,148,900 (72%) decrease from the FY2010 amended budget of \$1,601,900. When adjusted for one-time grants and projects the budget reflects an increase of \$3,000 (2%) due to the appropriate budgeting of all personnel costs. The majority of grants in this department have been carried forward into the grants fund.

City of Show Low, AZ					
Community Services Administration					
Fiscal Year 2011					
	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
COMMUNITY SERVICES ADMIN					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	87,553	95,669	137,000	137,000	144,800
MEDICAL INSURANCE	15,150	14,218	28,800	28,800	27,400
FICA	7,054	7,356	10,800	10,800	11,100
RETIREMENT	12,948	13,702	16,000	16,000	14,300
WORKER'S COMP	1,817	2,028	1,400	1,400	400
STD	0	0	0	0	200
TOTAL PERSONNEL	124,521	132,973	194,000	194,000	198,200
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	475	0	1,000	1,000	500
TRAVEL & TRAINING/STAFF	4,227	1,717	3,000	3,000	2,000
DUES & MEMBERSHIPS	0	0	0	0	500
EXPENDABLE MATERIALS	1,068	705	500	500	1,000
POSTAGE	21	30	100	100	100
BOOKS & SUBSCRIPTIONS	0	67	100	100	100
AUTO PARTS & LABOR	0	0	0	0	0
TELEPHONE	587	663	800	800	600
CASUALTY LOSS	0	0	500	500	0
TOTAL OPERATING	6,379	3,181	6,000	6,000	4,800
CAPITAL					
FRONTIER PARK IMPROVEMENTS	377,891	2,462	114,200	114,200	0
NIKOLAUS PARK/HERITAGE GRANT	58,500	377,160	690,200	690,200	0
SCWPP ADMINISTRATION	79,087	82,759	85,000	85,000	0
FORST HEALTH GRANT	23,670	38,334	150,000	150,000	0
WFHF 09-022 GRANT	0	0	32,500	32,500	0
FOREST GRANT OVERAGE	310	0	50,000	50,000	0
COMMUNITY FORESTERS	30,000	30,000	30,000	30,000	0
PARKS & RECREATION MASTER PLAN	0	0	0	0	0
OPEN SPACE PRESERVATION	0	0	250,000	0	250,000
TOTAL CAPITAL	569,458	530,716	1,401,900	1,151,900	250,000
TOTAL COMMUNITY SERVICES ADMIN	700,358	666,871	1,601,900	1,351,900	453,000

Position Summary					
Community Services Administration					
	<u>Actual</u> <u>FY2008</u>	<u>Actual</u> <u>FY2009</u>	<u>Actual</u> <u>FY2010</u>	<u>Budget</u> <u>FY2011</u>	<u>change</u>
Community Services Director (DCM)	1.0	1.0	1.0	1.0	0.0
Grant Coordinator	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
Total	<u>1.0</u>	<u>1.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

Capital:

\$250,000 of general fund money has been carried forward for the potential acquisition of property to protect open space within the city.

Community Services Administration - Capital		
Fiscal Year 2011		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Open Space Preservation	11-495-495-7416-0000	250,000



City of Show Low, Arizona
Information Services
FY2011 Budget

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.

Departmental Budget:

The Information Services budget of \$300,000 is a \$46,200 (18%) increase over the FY2010 amended budget of \$253,800. This increase in cost is directly attributable to increases in the cost of providing service in a technically advanced organization. Increases in telephone, maintenance contracts, repairs and equipment are all tied to the basic needs of the organization.

City of Show Low, AZ					
Information Systems					
Fiscal Year 2011					
	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
INFORMATION SYSTEMS					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	152,856	135,091	90,000	90,000	94,400
MEDICAL INSURANCE	44,357	34,530	28,000	28,000	27,400
FICA	11,477	10,026	6,800	6,800	7,200
RETIREMENT	16,593	13,837	9,100	9,100	9,300
WORKER'S COMP	1,182	787	1,300	1,300	1,300
STD	0	0	0	0	200
TOTAL PERSONNEL	226,465	194,271	135,200	135,200	139,800
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	8,002	10,600	6,000	6,000	6,000
OTHER CONTRACTUAL SERVICE	3,868	2,792	1,000	1,000	3,000
REPRODUCTION & PRINTING	0	0	100	100	0
TRAVEL & TRAINING/STAFF	13,116	0	2,000	0	2,000
DUES & MEMBERSHIPS	0	0	0	0	0
EXPENDABLE MATERIALS	732	30	0	0	0
POSTAGE	27	78	100	100	100
SMALL EQUIPMENT/CAPITAL	44,461	17,655	7,900	7,900	10,000
PRINTER SUPPLIES	6,110	6,453	4,000	4,000	5,000
BOOKS & SUBSCRIPTIONS	495	0	0	0	0
AUTO PARTS & LABOR	1,071	161	500	500	1,000
FUELS & LUBRICANTS	557	557	500	500	600
RENTAL & MAINTENANCE CONTRACTS	12,288	18,627	12,000	12,000	21,500
REPAIRS & MAINTENANCE	11,586	10,020	5,000	5,000	10,000
TELEPHONE	1,425	81,112	55,000	55,000	71,000
INTERNET CONNECTIVITY	11,640	11,640	4,500	4,500	10,000
TOTAL OPERATING	115,379	159,725	98,600	96,600	140,200
CAPITAL					
EQUIPMENT PURCHASE	38,481	31,858	20,000	20,000	20,000
TOTAL CAPITAL	38,481	31,858	20,000	20,000	20,000
TOTAL INFORMATION SYSTEMS	380,325	385,854	253,800	251,800	300,000

Position Summary					
Information Services					
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>change</u>
Information Systems Manager	1.0	1.0	1.0	1.0	0.0
LAN Administrator II	<u>2.0</u>	<u>2.0</u>	<u>1.0</u>	<u>1.0</u>	0.0
	<u>3.0</u>	<u>3.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

Capital:

Each year funds are programmed within Information Systems in the event that a server needs to be replaced or added. For FY2011 \$20,000 is programmed which would allow for the replacement of up to two (2) servers.

Information Systems - Capital		
Fiscal Year 2011		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Server Replacement	11-440-495-7410-0000	20,000



City of Show Low, Arizona
City 4 TV
FY2011 Budget

Program Goal:

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

Departmental Budget:

The City 4 TV budget of \$138,300 is a \$19,200 (12%) decrease from the FY2010 budget of \$157,500. This decrease is attributable to a reduction in temporary staffing and all associated costs. This reduction may impact the amount of self-created programming offered by the City.

City of Show Low, AZ					
City 4 TV					
Fiscal Year 2011					
	FY2008	FY2009	FY2010	FY2010	FY2011
	ACTUAL	ACTUAL	Amended	Estimate	BUDGET
CITY 4 CABLE TV					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	111,843	88,445	59,000	59,000	60,200
PART-TIME WAGES	160	18,057	39,500	39,500	27,400
MEDICAL INSURANCE	36,023	23,039	14,400	14,400	13,700
FICA	8,483	7,915	7,800	7,800	6,700
RETIREMENT	14,014	11,313	10,000	10,000	7,300
WORKER'S COMP	780	676	800	800	700
STD	0	0	0	0	100
TOTAL PERSONNEL	171,302	149,445	131,500	131,500	116,100
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	8,250	9,000	9,000	9,000	9,000
ADVERTISING & PUBLICITY	1,591	1,645	600	600	0
TRAVEL & TRAINING/STAFF	4,392	2,845	2,000	2,000	900
DUES & MEMBERSHIPS	350	375	400	400	0
EXPENDABLE MATERIALS	4,556	3,353	3,500	3,500	3,600
POSTAGE	189	308	200	200	300
SMALL EQUIPMENT/CAPITAL	22,422	9,087	2,100	2,100	2,000
AUTO PARTS & LABOR	1,500	1,105	3,000	3,000	1,000
FUELS & LUBRICANTS	538	595	600	600	600
REPAIRS & MAINTENANCE	2,514	3,432	3,000	3,000	3,000
TELEPHONE	1,692	1,860	1,600	1,600	1,800
EQUIPMENT PURCHASE	6,183	4,200	0	0	0
TOTAL OPERATING	54,177	37,805	26,000	26,000	22,200
TOTAL CITY 4 CABLE TV	225,479	187,250	157,500	157,500	138,300

Position Summary					
City 4 TV					
	<u>Actual</u> <u>FY2008</u>	<u>Actual</u> <u>FY2009</u>	<u>Actual</u> <u>FY2010</u>	<u>Budget</u> <u>FY2011</u>	<u>change</u>
Cable TV Director	1.0	1.0	1.0	1.0	0.0
Video Technician - part time	<u>2.0</u>	<u>2.0</u>	<u>1.7</u>	<u>1.0</u>	<u>(0.7)</u>
Total	<u>3.0</u>	<u>3.0</u>	<u>2.7</u>	<u>2.0</u>	<u>(0.7)</u>

Capital:

No capital items have been programmed for this department.

City 4 TV - Capital		
Fiscal Year 2011		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Library
 FY2011 Budget

Program Goal:

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

Departmental Budget:

The Library budget of \$451,800 is a 7% decrease from the FY2010 amended budget of \$483,700 and a 13% decrease from the original FY2010 budget. The decrease is attributable to a decrease in the number of FTE positions, however any savings have been offset by appropriately allocating other personnel expenses within the library budget. Additionally, an express check out grant expenditure will not be re-occurring in FY2011.

City of Show Low, AZ					
Library					
Fiscal Year 2011					
	FY2008	FY2009	FY2010	FY2010	FY2011
	ACTUAL	ACTUAL	Amended	Estimate	BUDGET
LIBRARY					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	206,970	226,000	186,000	186,000	164,100
PART-TIME WAGES	56,408	62,084	49,500	49,500	86,200
MEDICAL INSURANCE	80,263	75,268	55,500	55,500	59,400
FICA	19,687	20,700	18,000	18,000	19,100
RETIREMENT	21,987	24,020	23,000	23,000	17,300
WORKER'S COMP	1,833	622	700	700	700
STD	0	0	0	0	400
TOTAL PERSONNEL	387,148	408,695	332,700	332,700	347,200
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SERVICES	150	2,132	0	0	0
OTHER CONTRACTUAL SERVICE	7,043	3,405	3,200	3,200	1,300
ADVERTISING & PUBLICITY	627	756	300	300	100
REPRODUCTION & PRINTING	238	191	0	0	600
TRAVEL & TRAINING/STAFF	2,958	633	500	500	300
DUES & MEMBERSHIPS	303	858	800	800	1,000
EXPENDABLE MATERIALS	11,565	11,400	7,000	7,000	5,500
POSTAGE	3,166	3,115	2,500	2,500	2,700
SMALL CAPITAL	1,515	2,578	0	0	1,000
RENTAL & MAINTENANCE CONTRACTS	2,459	5,361	6,500	6,500	2,300
REPAIRS & MAINTENANCE	31,534	7,996	4,500	4,500	4,000
TELEPHONE	217	2,160	3,500	3,500	3,500
UTILITIES	60,417	57,396	55,000	55,000	51,200
LIBRARY BOOKS	34,789	23,111	25,000	25,000	17,000
PERIODICALS	0	3,865	3,200	3,200	3,200
REFERENCE MATERIAL	1,554	1,351	1,000	1,000	900
JUVENILE MATERIALS	12,921	9,610	8,000	8,000	5,000
OTHER MATERIALS	6,535	7,382	5,000	5,000	5,000
TOTAL OPERATING	177,991	143,299	126,000	126,000	104,600
CAPITAL					
EXPRESS CHECK OUT	0	0	25,000	25,000	0
TOTAL CAPITAL	0	0	25,000	25,000	0
TOTAL LIBRARY	565,138	551,994	483,700	483,700	451,800

In FY2011 a FTE Library Lab Supervisor position will be eliminated and an additional 0.5 FTE Library Clerk will be added. The Full-time position was responsible for overseeing the computer lab and offering computer classes to the public. These classes will still be offered, however there will be a cap on the number of enrollees and a reduction in the number of classes offered.

Position Summary					
Library					
	Actual FY2008	Actual FY2009	Actual FY2010	Budget FY2011	change
Library Director	1.0	1.0	1.0	1.0	0.0
Library Lab Supervisor	1.0	1.0	1.0	0.0	(1.0)
Library Clerk	<u>7.7</u>	<u>8.2</u>	<u>6.1</u>	<u>6.5</u>	<u>0.4</u>
	<u>9.7</u>	<u>10.2</u>	<u>8.1</u>	<u>7.5</u>	<u>(0.6)</u>

Capital:

No capital items have been programmed for this department.

Library - Capital		
Fiscal Year 2011		
Description	Account	Amount
No Capital Items Programmed		



City of Show Low, Arizona

Recreation

FY2011 Budget

Program Goal:

The Recreation Division provides a diverse recreation and aquatics 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 sensibility.

Departmental Budget:

The recreation department consists of the Recreation and Aquatics Divisions. The Aquatics Division has been established as an enterprise fund and will be re-classified as a special revenue fund for FY2011. As with other departments reductions in personnel have been necessary. For FY2011 a full-time recreation coordinator will be shared between the recreation department and the police department. In addition to the positions shown below 50% of the costs associated with facilities maintenance technician is charged to the aquatics division.

Position Summary					
Recreation Department					
	<u>Actual</u> <u>FY2008</u>	<u>Actual</u> <u>FY2009</u>	<u>Actual</u> <u>FY2010</u>	<u>Budget</u> <u>FY2011</u>	<u>change</u>
Recreation Director	1.0	1.0	1.0	1.0	0.0
Recreation Supervisor	1.0	1.0	1.0	1.0	0.0
Recreation Coordinator	3.0	3.0	3.0	2.5	(0.5)
PT/Seasonal Recreation Aides	<u>10.1</u>	<u>9.7</u>	<u>9.7</u>	<u>9.7</u>	<u>0.0</u>
Total	<u>15.1</u>	<u>14.7</u>	<u>14.7</u>	<u>14.2</u>	<u>(0.5)</u>

Recreation:

The recreation budget of \$313,100 is a \$6,800 (2%) decrease from the FY2010 amended budget of \$319,900 and a 6% increase from the original FY2010 budget. Reductions in personnel costs associated with re-allocating staff hours to other aquatics and the police department are offset by increases adult sports and other contractual services.

Although not intended to support itself, many programs offered through the recreation department are self-supporting through user fees. The recreation department recovers approximately 22% of its total cost to operate through these fees. For FY2011 program income is expected to generate \$70,000 a 6% increase over FY2010.

City of Show Low, AZ
Recreation
Fiscal Year 2011

	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
PARKS & RECREATION					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	118,741	132,466	146,000	146,000	116,600
PART-TIME WAGES	52,053	58,036	38,000	38,000	44,600
MEDICAL INSURANCE	28,185	36,287	41,000	41,000	41,100
FICA	13,270	13,951	14,100	14,100	12,300
RETIREMENT	11,885	13,482	16,000	16,000	11,500
WORKER'S COMP	3,242	4,547	2,500	2,500	1,900
STD	0	0	0	0	300
WELLNESS PROGRAM	2,478	1,618	500	500	0
UNIFORM ALLOWANCE	1,254	884	500	500	0
TOTAL PERSONNEL	231,108	261,272	258,600	258,600	228,300
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	0	0	10,000	10,000	15,000
ADVERTISING & PUBLICITY	1,580	998	1,000	1,000	2,000
REPRODUCTION & PRINTING	455	1,172	1,500	1,500	1,500
TRAVEL & TRAINING/STAFF	4,294	1,719	1,500	1,500	2,800
DUES & MEMBERSHIPS	880	445	500	500	500
EXPENDABLE MATERIALS	2,560	2,003	1,500	1,500	2,500
POSTAGE	1,141	1,234	1,000	1,000	1,500
UNIFORMS	0	0	0	0	500
BOOKS & SUBSCRIPTIONS	173	116	300	300	300
AUTO PARTS & LABOR	159	301	200	200	600
FUELS & LUBRICANTS	545	460	800	800	800
REPAIRS & MAINTENANCE	1,873	542	200	200	400
TELEPHONE	1,746	2,493	2,300	2,300	1,400
Casualty Loss	184	0	0	0	0
RECREATION EQUIPMENT	938	1,286	1,500	1,500	2,500
CONCERTS IN THE PARK	14,045	11,507	5,100	5,100	5,000
SPECIAL EVENTS	3,375	3,317	2,500	2,500	5,000
AFTER SCHOOL PROGRAMS	2,957	5,764	2,800	2,800	2,500
TEEN ACTIVITIES	0	2,930	1,000	1,000	0
ADULT SPORTS	25,101	24,154	18,500	18,500	29,500
YOUTH SPORTS	5,647	6,166	7,500	7,500	7,500
PARADE EXPENSES	0	143	1,600	1,600	3,000
OTHER CAPITAL EXPENSE	0	138,373	0	0	0
TOTAL OPERATING	67,654	205,122	61,300	61,300	84,800
TOTAL PARKS & RECREATION	298,762	466,394	319,900	319,900	313,100

Aquatics:

The Aquatics budget of \$391,600 is a \$13,000 (3%) increase over the FY2010 amended budget of \$378,600. Increases in personnel costs associated with re-allocating staff hours to accurately reflect the true cost of the aquatics facility are partially offset by decreases in some operating line-items. Utility costs are increased to accurately reflect actual costs and repair and maintenance costs are decreased by \$15,000 to adjust for the one-time repair of the spa in FY2010.

Although originally set up as an enterprise fund, the aquatics division was never intended to recover all of its costs. For FY2011 it is estimated that approximately 30% of costs will be recovered through program revenue of \$120,000. A general fund subsidy of \$271,600 is estimated for this year. As stated earlier the aquatics fund will be re-defined as a special revenue fund.

City of Show Low, AZ
Aquatics
Fiscal Year 2011

	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
FAMILY AQUATIC CENTER					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	71,949	79,740	60,000	60,000	80,900
PART-TIME WAGES	129,288	129,038	123,900	123,900	119,400
OVERTIME	1,646	658	500	500	500
MEDICAL INSURANCE	23,667	22,538	23,000	23,000	27,400
FICA	15,855	15,540	16,000	16,000	15,400
RETIREMENT	8,575	7,350	8,800	8,800	8,000
WORKER'S COMP	3,863	4,950	7,500	7,500	10,600
STD	0	0	0	0	400
UNIFORMS	3,235	3,574	200	200	300
TOTAL PERSONNEL	258,078	263,388	239,900	239,900	262,900
OPERATING EXPENDITURES					
AQUATIC CENTER RESALE	1,646	2,529	3,000	3,000	0
MERCHANDISE FOR RESALE	0	1,249	0	0	0
OTHER CONTRACTUAL SERVICE	5,235	5,122	4,900	4,900	4,900
ADVERTISING & PUBLICITY	928	842	500	500	1,000
REPRODUCTION & PRINTING	205	944	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	1,579	1,490	3,200	3,200	1,500
DUES & MEMBERSHIPS	130	703	900	900	800
EXPENDABLE MATERIALS	17,400	10,190	5,000	5,000	5,000
POSTAGE	606	126	200	200	600
SMALL EQUIPMENT CAPITAL	223	3,202	0	0	0
UNIFORMS	0	0	0	0	0
BOOKS & SUBSCRIPTIONS	384	587	500	500	500
SAFETY EQUIPMENT	1,145	461	500	500	1,000
OTHER EQUIPMENT & SUPPLIES	1,506	7,253	10,000	10,000	4,000
REPAIRS & MAINTENANCE	17,085	31,419	40,000	40,000	25,000
TELEPHONE	1,703	1,225	1,000	1,000	2,000
UTILITIES	79,935	82,408	65,000	65,000	81,000
BIRTHDAY PARTIES	2,339	2,453	1,500	1,500	0
SPECIAL EVENTS	2,209	4,693	1,500	1,500	400
TOTAL OPERATING CAPITAL	134,260	156,897	138,700	138,700	128,700
IMPROVEMENTS	7,390	0	0	0	0
OPERATING TRANSFER IN	(318,405)	(304,661)	0	0	0
DEPRECIATION	81,761	81,761	0	0	0
TOTAL CAPITAL	(229,254)	(222,900)	0	0	0
TOTAL FAMILY AQUATIC CENTER	163,084	197,385	378,600	378,600	391,600

Capital:

No capital items have been programmed for this department.

Recreation & Aquatics - Capital		
Fiscal Year 2011		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Facilities Maintenance
FY2011 Budget

Program Goal:

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

Departmental Budget:

The Facilities Maintenance budget of \$404,400 is a \$9,600 (2%) increase over the FY2010 amended budget of \$394,800 and a 6% decrease from the original FY2010 budget. Decreases in personnel costs were offset by increases in repair and maintenance, utilities, and contractual accounts associated with additional facilities and aging buildings.

City of Show Low, AZ					
Facilities Maintenance					
Fiscal Year 2011					
	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
FACILITIES MAINTENANCE					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	131,873	145,394	105,000	105,000	105,200
PART-TIME WAGES	0	17,236	25,500	25,500	0
OVERTIME	9,906	7,767	7,000	7,000	10,000
MEDICAL INSURANCE	54,499	50,028	31,200	31,200	47,900
FICA	10,788	12,605	11,000	11,000	8,800
RETIREMENT	14,066	13,814	11,000	11,000	11,400
WORKER'S COMP	2,665	4,000	12,000	12,000	5,700
STD	0	0	0	0	100
UNIFORM ALLOWANCE	1,110	2,220	2,500	2,500	1,300
TOTAL PERSONNEL	224,907	253,063	205,200	205,200	190,400
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	9,482	11,820	12,500	12,500	17,000
TRAVEL & TRAINING/STAFF	1,524	233	600	600	1,000
DUES & MEMBERSHIPS	395	295	300	300	500
EXPENDABLE MATERIALS	4,452	4,630	5,600	5,600	5,600
SMALL EQUIPMENT	1,347	595	0	0	0
JANITORIAL SUPPLIES	18,814	19,472	14,000	14,000	16,000
UNIFORMS	0	0	0	0	0
AUTO PARTS & LABOR	4,470	4,077	5,600	5,600	5,600
FUELS & LUBRICANTS	7,448	6,155	5,600	5,600	6,800
EQUIPMENT RENTAL-OTHER	0	0	200	200	0
REPAIRS & MAINTENANCE	35,591	43,881	30,000	30,000	46,300
TELEPHONE	102,192	208	200	200	200
UTILITIES	91,295	111,975	115,000	115,000	115,000
EQUIPMENT PURCHASE	16,167	15,701	0	0	0
VEHICLE PURCHASE	39,834	0	0	0	0
TOTAL OPERATING	333,011	219,042	189,600	189,600	214,000
TOTAL FACILITIES MAINTENANCE	557,919	472,105	394,800	394,800	404,400

Included in the position summary below is a facilities maintenance technician I whose salary and benefits are charged 50% to the aquatics center. Although this position is entirely managed by the facilities division, this allocation of costs is being done to accurately reflect the true cost of

aquatics operations. All part-time seasonal hours have been eliminated and this division is staffed by four full-time employees.

Position Summary					
Facilities Maintenance					
	<u>Actual</u> <u>FY2008</u>	<u>Actual</u> <u>FY2009</u>	<u>Actual</u> <u>FY2010</u>	<u>Budget</u> <u>FY2011</u>	<u>change</u>
Facilities Maintenance Supervisor	1.0	1.0	1.0	1.0	0.0
Facilities Maintenance Tech II	1.0	1.0	1.0	1.0	0.0
Facilities Maintenance Tech I	0.6	0.6	1.1	1.0	(0.1)
Custodian	<u>2.0</u>	<u>2.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
Total	<u>4.6</u>	<u>4.6</u>	<u>4.1</u>	<u>4.0</u>	<u>(0.1)</u>

Capital:

No capital items have been programmed for this department.

Facilities Maintenance - Capital		
Fiscal Year 2011		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Parks Maintenance
FY2011 Budget

Program Goal:

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

Departmental Budget:

The Park Maintenance budget of \$279,300 is a \$17,500 (6%) decrease from the FY2010 amended budget of \$296,800 and a 42% decrease from the original FY2010 budget. This decrease is attributable to no capital items in the FY2011 budget as well as slight reductions in personnel costs.

City of Show Low, AZ					
Parks Maintenance					
Fiscal Year 2011					
	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
PARKS MAINTENANCE					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	109,449	103,635	90,000	90,000	94,800
PART-TIME WAGES	29,449	15,803	47,000	47,000	50,000
OVERTIME	9,764	5,451	5,500	5,500	0
MEDICAL INSURANCE	34,891	39,560	48,000	48,000	41,100
FICA	11,679	9,492	10,500	10,500	11,100
RETIREMENT	12,861	11,924	11,500	11,500	9,300
WORKER'S COMP	2,858	2,900	4,000	4,000	5,200
STD	0	0	0	0	300
UNIFORM ALLOWANCE	2,153	1,554	2,400	2,400	1,200
TOTAL PERSONNEL	213,103	190,319	218,900	218,900	213,000
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	4,026	4,814	5,000	5,000	4,000
TRAVEL & TRAINING/STAFF	2,855	1,851	1,000	1,000	1,600
DUES & MEMBERSHIPS	0	225	0	0	200
EXPENDABLE MATERIALS	14,387	13,551	11,500	11,500	12,000
SMALL EQUIPMENT/CAPITAL	2,123	3,823	1,500	1,500	0
UNIFORMS	0	0	0	0	0
Books & Subscriptions	69	134	0	0	0
AUTO PARTS & LABOR	11,791	10,887	6,000	6,000	6,000
FUELS & LUBRICANTS	18,836	15,202	12,000	12,000	12,000
EQUIPMENT RENTAL-OTHER	1,685	2,224	3,000	3,000	2,500
REPAIRS & MAINTENANCE	42,133	34,038	30,000	30,000	28,000
SMALL CAPITAL	0	485	400	400	0
CASUALTY LOSS	3,365	0	0	0	0
TOTAL OPERATING	101,269	87,233	70,400	70,400	66,300
CAPITAL					
CEMETERY IMPROVEMENTS	46,283	2,632	0	0	0
IMPROVEMENTS	0	20,148	7,500	7,500	0
EQUIPMENT PURCHASE	88,998	0	0	0	0
TOTAL CAPITAL	135,282	22,779	7,500	7,500	0
TOTAL PARKS MAINTENANCE	449,654	300,332	296,800	296,800	279,300

Position Summary					
Parks Maintenance					
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>change</u>
	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	
Parks Maintenance Supervisor	1.0	1.0	1.0	1.0	0.0
Parks Maintenance Tech I	2.0	2.0	2.0	2.0	0.0
Parks Maintenance Tech I (Seasonal)	<u>2.7</u>	<u>3.1</u>	<u>2.1</u>	<u>2.1</u>	<u>0.0</u>
Total	<u>5.7</u>	<u>6.1</u>	<u>5.1</u>	<u>5.1</u>	<u>0.0</u>

Capital:

For FY2011 Parks Maintenance will continue improvements at the City Cemetery. Funds for this project are programmed in the Cemetery special revenue fund.

Parks Maintenance - Capital		
Fiscal Year 2011		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Cemetery Improvements	16-550-495-7300-5631	190,500



City of Show Low, Arizona
Engineering
FY2011 Budget

Program Goal:

The Engineering department 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.

Departmental Budget:

The Engineering budget of \$502,800 is a \$84,100 (20%) increase over the FY2010 amended budget of \$418,700. Significant increases in personnel costs associated with actual costs and appropriate allocations of employees make up the majority of this increase. Also included is the storm water master plan carry forward which had been included in the streets budget in FY2010.

City of Show Low, AZ					
Engineering					
Fiscal Year 2011					
	FY2008	FY2009	FY2010	FY2010	FY2011
	ACTUAL	ACTUAL	Amended	Estimate	BUDGET
ENGINEERING					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	389,540	355,089	275,000	275,000	306,100
OVERTIME	800	1,235	1,300	1,300	0
MEDICAL INSURANCE	77,365	62,440	36,000	36,000	61,700
FICA	30,198	26,614	21,100	21,100	23,400
RETIREMENT	41,510	36,882	25,200	25,200	27,300
WORKER'S COMP	6,594	7,170	4,000	4,000	1,500
STD	0	0	0	0	600
TOTAL PERSONNEL	546,006	489,430	362,600	362,600	420,600
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	2,000	750	14,000	14,000	15,000
LEGAL ADS & NOTICES	0	0	500	500	500
REPRODUCTION & PRINTING	0	0	0	0	100
TRAVEL & TRAINING/STAFF	9,968	4,166	4,000	4,000	3,000
DUES & MEMBERSHIPS	780	1,429	500	500	2,000
EXPENDABLE MATERIALS	10,493	3,641	5,000	5,000	5,000
POSTAGE	239	159	500	500	500
SMALL EQUIPMENT/CAPITAL	8,844	45	6,000	6,000	5,000
BOOKS & SUBSCRIPTIONS	25	0	0	43	300
AUTO PARTS & LABOR	2,998	1,972	1,200	1,200	3,000
FUELS & LUBRICANTS	5,126	4,893	3,500	3,500	3,500
RENTAL & MAINTENANCE CONTRACTS	19,888	7,458	17,500	17,500	17,500
TELEPHONE	2,963	2,546	1,700	1,700	1,800
CASUALTY LOSS	2,390	5,000	1,700	1,700	0
TOTAL OPERATING	65,715	32,059	56,100	56,143	57,200
Capital					
STORMWATER MASTER PLAN	0	0	0	0	25,000
Vehicle Purchase	24,988	0	0	0	0
TOTAL CAPITAL	24,988	0	0	0	25,000
TOTAL ENGINEERING	636,710	521,489	418,700	418,743	502,800

Position Summary					
Engineering Department					
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>change</u>
Public Works Engineering Director	1.0	1.0	1.0	1.0	0.0
Civil Engineer	1.0	1.0	1.0	1.0	0.0
GIS Manager	1.0	1.0	1.0	1.0	0.0
Construction Inspector	7.0	7.0	1.0	1.0	0.0
Administrative Assistant II	0.0	0.0	0.5	0.5	0.0
Real Estate Administrator	<u>1.0</u>	<u>1.0</u>	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>
Total	<u>11.0</u>	<u>11.0</u>	<u>5.0</u>	<u>5.0</u>	<u>0.0</u>

Capital:

The Engineering Department will oversee the finalization of three non-infrastructure capital projects in FY2011 totaling \$2,718,000. It is anticipated that the library project will be complete in July and the City Hall project in January.

Engineering - Capital		
Fiscal Year 2011		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Library Construction	11-402-495-7400-0001	1,000,000
City Hall Renovations	11-402-495-7400-0002	1,693,000
Stormwater Master Plan	11-450-495-7300-5708	<u>25,000</u>
Total Engineering Capital		<u>2,718,000</u>



City of Show Low, Arizona
Police
 FY2011 Budget

Mission & Values Statements:

The Police Department’s mission is to have “A Passion for Excellence!” The Values of the agency are:

- Professionalism
- Respect
- Integrity
- Dignity
- Excellence

Budget Highlights:

This year the Police Department has reorganized the budget into two divisions and several units in order to provide a better span of control and to identify specific program costs. The two divisions are Operations and Operational Support. The Operations Division includes Patrol, Traffic Safety and Investigations while the Operational Support Division includes Administration, Animal Control, and Communications.

All requested operational positions have been funded; this will bring the Police Department overall staffing to 46.5 positions, of which 30.0 are sworn positions. Included in the 46.5 positions mentioned above are 11.3 positions in Communications and 2.2 positions within Animal Control. Also included in this number are two School Resource Officers (SRO), one of which is full-time grant funded and the other is city funded through an in-kind service agreement with the school district, a grant funded Major Crimes Apprehension Team (MCAT) officer and one sworn position dedicated to traffic safety and tied directly to photo enforcement.

Position Summary					
Police Department - FY2011					
	Actual FY2008	Actual FY2009	Actual FY2010	Budget FY2011	change
Police Chief	1.0	1.0	1.0	1.0	0.0
Police Commander	2.0	2.0	2.0	2.0	0.0
Police Sergeant	5.0	5.0	5.0	6.0	1.0
Patrol Officer	21.0	21.0	25.0	20.0	(5.0)
Evidence/Crime Scene Tech	1.2	1.2	1.2	1.5	0.3
Police Assistant	2.4	2.4	2.0	2.2	0.2
Transport Officer	2.0	2.0	1.0	1.0	0.0
Communications Manager	1.0	1.0	1.0	1.0	0.0
Dispatcher	10.0	10.0	10.0	10.3	0.3
Administrative Assistant	2.0	2.0	1.0	0.5	(0.5)
Records Supervisor	1.0	1.0	1.0	1.0	0.0
Total	<u>48.6</u>	<u>48.6</u>	<u>50.2</u>	<u>46.5</u>	<u>(3.8)</u>

Within traffic safety, a sergeant position is created to allow for the proper administrative guidance and management support of the photo enforcement program. This change is offset by the reduction in the number of patrol officers originally programmed for photo enforcement. To allow greater flexibility in meeting service needs, blocks of part-time hours have also been programmed into the police budget.

Budget Summary:

The Police Departments FY2011 budget of \$5,358,300 represents an increase of \$477,600 (10%) over the amended FY2010 budget of \$4,880,700. When compared to the original FY2010 adopted budget of \$5,554,498, there is a 4% reduction. Included in this amount is \$156,200 in personnel costs that are completely funded through the School District and the County. School district funding is for one SRO positions which is a 50% reduction from prior years.

Salaries and fringes total \$3,737,100 and represent 70% of the Police Department’s budget. Salaries and fringes increase by \$269,300 (8%) due to the appropriate budgeting of all personnel related costs. As programmed the authorized police department position count will decrease from the current 50.2 positions to 46.5 F.T.E. positions. Included in the police department’s general fund salaries amount is a total of \$201,000 in overtime costs. \$20,000 of this overtime total is related to photo enforcement and will only be utilized if warranted by citation volume. All other overtime is used to cover shifts, work extended hours on active cases, special events, call outs, holidays and training.

City of Show Low, AZ					
Police Department					
Fiscal Year 2011					
	FY2008	FY2009	FY2010	FY2010	FY2011
	ACTUAL	ACTUAL	Amended	Estimate	BUDGET
Operations	3,414,427	3,512,416	3,551,700	3,565,300	2,226,900
Traffic Safety	0	0	349,900	349,900	1,066,700
Investigations	0	0	0	0	641,500
Administration	0	0	0	0	413,900
Communications	814,886	723,432	834,000	763,900	849,600
Animal Control	170,686	156,690	145,100	145,100	159,700
Police Department Total	4,399,998	4,392,538	4,880,700	4,824,200	5,358,300

Non-personnel costs have a net increase of \$208,300 over the FY2010 budget. As grants are awarded to the department throughout the year, budget transfers will be authorized to establish budget authority for the amount of the grant. RICO funds have been removed from the Police Department budget and programmed in the newly created grants fund.

Capital:

The Police Department’s budget proposal includes capital items totaling \$262,100. Included is \$145,000 for police vehicles, both new and replacement. Annually funds are set aside for the replacement of communication equipment. With the FY2011 allocation of \$40,000 it is estimated that approximately \$110,100 will be available in this fund.

Police - Capital		
Fiscal Year 2011		
Description	Account	Amount
Operations Replacement Vehicles (1)	11-455-495-7420-0000	35,000
K-9 Replacement Vehicle	11-456-495-7420-0000	40,000
Traffic Safety Vehicles (2)	11-456-495-7420-0000	70,000
Motorcycle Narrow Banding Radios (2)	11-456-495-7420-0000	7,000
Communications Equipment	11-460-495-7300-0000	110,100
Total Police Capital		262,100

Operations:

The Police – Operations division includes all general patrol activities. All new units were split out of this division for FY2011.

City of Show Low, AZ					
Police - Operations					
Fiscal Year 2011					
	FY2008	FY2009	FY2010	FY2010	FY2011
	ACTUAL	ACTUAL	Amended	Estimate	BUDGET
POLICE - Operations					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	1,533,212	1,656,438	1,557,800	1,557,800	1,020,900
PART-TIME WAGES	28,353	49,257	66,000	66,000	0
TEMPORARY PERSONNEL	585	2,704	1,400	1,400	0
OVERTIME	145,864	153,735	135,000	135,000	130,000
MEDICAL INSURANCE	400,298	383,037	363,000	363,000	260,300
FICA	136,953	143,201	132,000	132,000	88,000
RETIREMENT	211,438	304,780	276,000	276,000	187,300
WORKER'S COMP	45,232	79,967	60,000	60,000	40,600
STD	0	0	0	0	1,800
UNIFORM ALLOWANCE	45,024	46,593	40,000	40,000	26,600
POLICE ISSUED EQUIPMENT	11,920	7,836	15,000	15,000	0
TOTAL PERSONNEL	2,558,878	2,827,549	2,646,200	2,646,200	1,755,500
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	9,221	7,854	8,000	8,000	0
OTHER CONTRACTUAL SERVICE	3,298	3,335	3,600	3,600	5,000
FINGER PRINTING	5,121	4,472	5,000	5,000	5,000
REPRODUCTION & PRINTING	10,452	9,734	9,700	9,700	9,700
TRAVEL & TRAINING/STAFF	34,088	28,348	25,000	25,000	19,500
TRAVEL & TRAINING/NON-STAFF	839	150	0	0	0
DUES & MEMBERSHIPS	1,291	2,329	2,500	2,500	2,500
EXPENDABLE MATERIALS	30,375	24,219	21,600	21,600	20,000
POSTAGE	1,631	2,759	1,000	1,000	1,500
SMALL EQUIPMENT/CAPITAL	36,094	27,981	30,000	30,000	24,000
SMALL EQUIPMENT - AZ POST	2,685	855	200	200	0
AMMUNITION	13,234	10,815	14,500	14,500	14,500
POLICE EQUIPMENT	0	0	0	0	10,000
PROGRAMS	12,075	11,147	9,500	9,500	12,500
UNIFORMS	0	0	0	0	0
POLICE DOG	1,546	2,251	2,000	2,000	2,000
BOOKS & SUBSCRIPTIONS	2,291	3,932	3,200	3,200	3,200
RESERVES	1,410	468	0	0	0
AUTO PARTS & LABOR	71,405	64,191	60,000	60,000	60,000
AUTO PARTS & LABOR - AZ CJC	0	0	4,400	4,400	0
FUELS & LUBRICANTS	91,611	73,218	60,000	60,000	75,000
RENTAL & MAINTENANCE CONTRACTS	22,856	18,269	47,000	47,000	34,600
TECHNOLOGY & RADIO REPAIR	0	0	0	0	13,000
REPAIRS & MAINTENANCE	21,641	19,371	37,500	37,500	21,500
TELEPHONE	38,465	27,806	38,000	38,000	39,800
UTILITIES	25,480	22,976	23,100	23,100	23,100
CASUALTY LOSS	36,469	8,165	3,700	3,700	0
RICO	17,715	(706)	50,000	63,600	0
PRISONER EXPENSES	3,180	4,242	4,200	4,200	0
TOTAL OPERATING	494,474	378,181	463,700	477,300	396,400
CAPITAL					
GRANT EXPENDITURES	23,000	2,180	0	0	0
MULTI-AGENCY COMMUNICATIONS	0	0	70,000	70,000	0
MULTI-AGENCY MOBILE DATA COMM.	0	0	96,900	96,900	0
MULTI-AGENCY SPEC. RESP. TEAM	0	3,439	59,600	59,600	0
ATTA 09/10 PUBLIC AWARE GRANT	0	0	3,200	3,200	0
HOMELAND SECURITY - MDC SUMMIT	0	0	44,500	44,500	0
MULTI-AGENCY RADIO COMM	0	57,000	0	0	0
MOBILE RADIO DATA MODEMS	130,500	81,700	0	0	0
SPECIAL RESPONSE TEAM	1,336	89,576	900	900	0
JUSTICE ASSISTANCE GRANT PROG.	0	0	37,400	37,400	0
GOHS EQUIPMENT GRANT	40,000	8,859	12,300	12,300	0
OTHER CAPITAL EXPENSE	48,024	0	0	0	0
VEHICLE PURCHASE	118,215	63,931	67,000	67,000	75,000
GOHS - Motorcycle Grants	0	0	50,000	50,000	0
TOTAL CAPITAL	361,075	306,686	441,800	441,800	75,000
TOTAL POLICE - Operations	3,414,427	3,512,416	3,551,700	3,565,300	2,226,900

Traffic Safety:

The Traffic Safety Unit will oversee the traffic safety program, as well as manage all costs and activities associated with photo enforcement. Personnel costs include a sergeant dedicated to oversee the administrative elements of the photo-enforcement and traffic safety program. Included in Supplies and Services is \$584,600 for the Redflex photo enforcement contract, an amount the same as last years initial estimate. All costs in this unit are directly related to the number of photo enforcement citations issued and are completely funded through citation revenue. If revenue or enforcement activity decreases, all expenditures will be decreased correspondingly.

City of Show Low, AZ					
Traffic Safety					
Fiscal Year 2011					
	FY2008	FY2009	FY2010	FY2010	FY2011
	ACTUAL	ACTUAL	Amended	Estimate	BUDGET
POLICE - Traffic Safety					
PERSONNEL EXPENDITURES					
SALARIES	0	0	0	0	68,400
PART-TIME WAGES	0	0	0	0	0
OVERTIME	0	0	0	0	20,000
MEDICAL INSURANCE	0	0	0	0	13,700
FICA	0	0	0	0	6,800
RETIREMENT	0	0	0	0	14,400
WORKER'S COMP	0	0	0	0	3,100
STD	0	0	0	0	100
UNIFORM ALLOWANCE	0	0	0	0	1,400
POLICE ISSUED EQUIPMENT	0	0	0	0	0
TOTAL PERSONNEL	0	0	0	0	127,900
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	0	0	50,000	50,000	25,000
NOMINATION CHARGE	0	0	7,200	7,200	13,500
PLATE SCAN FEE	0	0	23,700	23,700	56,700
CONTRACT FEES	0	0	250,000	250,000	584,600
SERVICE FEES	0	0	5,000	5,000	25,000
REPRODUCTION & PRINTING	0	0	0	0	25,000
TRAVEL & TRAINING/STAFF	0	0	0	0	0
DUES & MEMBERSHIPS	0	0	0	0	0
EXPENDABLE MATERIALS	0	0	15,000	15,000	10,000
POSTAGE	0	0	0	0	0
SMALL EQUIPMENT/CAPITAL	0	0	10,000	10,000	100,000
AUTO PARTS & LABOR	0	0	0	0	0
FUELS & LUBRICANTS	0	0	0	0	0
TELEPHONE	0	0	0	0	17,000
UTILITIES	0	0	5,000	5,000	5,000
TOTAL OPERATING	0	0	365,900	365,900	861,800
CAPITAL					
OTHER CAPITAL EXPENSE	0	0	0	0	0
VEHICLE PURCHASE	0	0	0	0	77,000
TOTAL CAPITAL	0	0	0	0	77,000
TOTAL POLICE - Traffic Safety	0	0	365,900	365,900	1,066,700

Investigations:

The Investigations Unit includes all detectives, school resource officers and crime scene/evidence technicians. Limited operational amounts have been included in this budget as they will be fine tuned and transferred from operations as the fiscal year progresses.

City of Show Low, AZ					
Investigations					
Fiscal Year 2011					
	FY2008	FY2009	FY2010	FY2010	FY2011
	ACTUAL	ACTUAL	Amended	Estimate	BUDGET
POLICE - Investigations					
PERSONNEL EXPENDITURES					
SALARIES	0	0	0	0	359,800
PART-TIME WAGES	0	0	0	0	48,900
OVERTIME	0	0	0	0	0
MEDICAL INSURANCE	0	0	0	0	95,900
FICA	0	0	0	0	31,300
RETIREMENT	0	0	0	0	60,100
WORKER'S COMP	0	0	0	0	13,600
STD	0	0	0	0	700
UNIFORM ALLOWANCE	0	0	0	0	9,800
POLICE ISSUED EQUIPMENT	0	0	0	0	0
TOTAL PERSONNEL	0	0	0	0	620,100
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	0	0	0	0	6,100
REPRODUCTION & PRINTING	0	0	0	0	0
TRAVEL & TRAINING/STAFF	0	0	0	0	9,000
DUES & MEMBERSHIPS	0	0	0	0	0
EXPENDABLE MATERIALS	0	0	0	0	0
POLICE ISSUED EQUIPMENT	0	0	0	0	5,000
TELEPHONE	0	0	0	0	1,300
TOTAL OPERATING	0	0	0	0	21,400
CAPITAL					
OTHER CAPITAL EXPENSE	0	0	0	0	0
VEHICLE PURCHASE	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
TOTAL POLICE - Investigations	0	0	0	0	641,500

Administration:

The Administration section includes the Chief, administrative staff and transport officers. Limited operational amounts have been included in this budget as they will be fine tuned and transferred from operations as the fiscal year progresses.

City of Show Low, AZ					
Administration					
Fiscal Year 2011					
	FY2008	FY2009	FY2010	FY2010	FY2011
	ACTUAL	ACTUAL	Amended	Estimate	BUDGET
POLICE - Administration					
PERSONNEL EXPENDITURES					
SALARIES	0	0	0	0	242,500
PART-TIME WAGES	0	0	0	0	31,200
OVERTIME	0	0	0	0	8,000
MEDICAL INSURANCE	0	0	0	0	48,000
FICA	0	0	0	0	21,500
RETIREMENT	0	0	0	0	36,600
WORKER'S COMP	0	0	0	0	8,200
STD	0	0	0	0	400
UNIFORM ALLOWANCE	0	0	0	0	2,800
POLICE ISSUED EQUIPMENT	0	0	0	0	0
TOTAL PERSONNEL	0	0	0	0	399,200
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	0	0	0	0	4,000
REPRODUCTION & PRINTING	0	0	0	0	0
TRAVEL & TRAINING/STAFF	0	0	0	0	5,500
DUES & MEMBERSHIPS	0	0	0	0	0
EXPENDABLE MATERIALS	0	0	0	0	0
POSTAGE	0	0	0	0	0
BOOKS & SUBSCRIPTIONS	0	0	0	0	0
PRISONER EXPENSES	0	0	0	0	5,200
	0	0	0	0	14,700
CAPITAL					
OTHER CAPITAL EXPENSE	0	0	0	0	0
VEHICLE PURCHASE	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
TOTAL POLICE - Administration	0	0	0	0	413,900

Communications:

The Communications budget of \$849,600 is an increase of \$15,600 (2%) from the amended FY2010 budget of \$834,000. This increase is mainly attributable to the equipment replacement account which is an accumulation fund (unspent funds from FY2010 have been carried forward into FY2011). In addition to the Show Low Police Department the Communications center dispatches for several fire departments and ambulance services and is reimbursed on a contractual or cost per call basis.

City of Show Low, AZ					
Communications					
Fiscal Year 2011					
	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
COMMUNICATIONS					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	487,926	456,504	417,000	417,000	425,300
PART-TIME WAGES	0	0	0	0	10,000
TEMPORARY PERSONNEL	0	0	3,500	3,500	0
OVERTIME	48,382	45,412	80,000	80,000	35,000
MEDICAL INSURANCE	137,108	95,604	104,000	104,000	150,700
FICA	41,284	37,671	39,000	39,000	36,000
RETIREMENT	63,746	62,056	59,000	59,000	46,300
WORKER'S COMP	3,517	1,265	2,500	2,500	1,300
STD	0	0	0	0	800
UNIFORM ALLOWANCE	0	0	0	0	1,400
	<u>781,962</u>	<u>698,512</u>	<u>705,000</u>	<u>705,000</u>	<u>706,800</u>
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	0	0	0	0	3,000
TRAVEL & TRAINING/STAFF	11,031	6,094	10,000	10,000	10,000
DUES & MEMBERSHIPS	317	119	200	200	600
EXPENDABLE MATERIALS	6,400	5,993	4,800	4,800	4,800
SMALL EQUIPMENT/CAPITAL	15,000	12,153	14,000	14,000	14,000
BOOKS & SUBSCRIPTIONS	175	201	0	0	300
TELEPHONE	0	360	0	0	0
TOTAL OPERATING	<u>32,923</u>	<u>24,920</u>	<u>29,000</u>	<u>29,000</u>	<u>32,700</u>
CAPITAL					
EQUIPMENT REPLACEMENT	0	0	100,000	29,900	110,100
TOTAL CAPITAL	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>29,900</u>	<u>110,100</u>
TOTAL COMMUNICATIONS	<u>814,886</u>	<u>723,432</u>	<u>834,000</u>	<u>763,900</u>	<u>849,600</u>

Animal Control:

The animal control budget of \$159,700 is an increase of \$14,600 (10%) over the FY2010 amended budget of \$145,100. This increase is directly attributable to appropriately budgeting all personnel and related costs specifically to this division. Included in this budget are all costs related to animal control in the community and the maintenance and operation of the animal shelter.

City of Show Low, AZ					
Animal Control					
Fiscal Year 2011					
	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
ANIMAL CONTROL					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	64,460	68,565	67,000	67,000	68,600
PART-TIME WAGES	7,519	9,998	5,000	5,000	4,900
OVERTIME	9,380	8,631	8,000	8,000	8,000
MEDICAL INSURANCE	27,546	16,939	17,000	17,000	27,400
FICA	6,443	6,468	6,700	6,700	6,200
RETIREMENT	7,478	7,155	8,200	8,200	8,000
WORKER'S COMP	975	1,339	1,700	1,700	1,600
STD	0	0	0	0	100
UNIFORM ALLOWANCE	3,020	2,957	3,000	3,000	2,800
TOTAL PERSONNEL	126,821	122,051	116,600	116,600	127,600
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	0	0	0	0	1,000
REPRODUCTION & PRINTING	150	105	300	300	500
TRAVEL & TRAINING/STAFF	2,574	1,438	1,500	1,500	1,500
EXPENDABLE MATERIALS	6,126	6,654	7,700	7,700	7,800
SMALL EQUIPMENT/CAPITAL	11,154	4,865	1,500	1,500	2,500
UNIFORMS	0	0	0	0	200
AUTO PARTS & LABOR	2,340	2,396	1,000	1,000	1,000
FUELS & LUBRICANTS	8,258	5,704	5,000	5,000	6,000
TELEPHONE	312	256	300	300	400
UTILITIES	12,951	13,221	11,200	11,200	11,200
TOTAL OPERATING	43,865	34,639	28,500	28,500	32,100
TOTAL ANIMAL CONTROL	170,686	156,690	145,100	145,100	159,700



City of Show Low, Arizona
City Magistrate
FY2011 Budget

Mission Statement:

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.

Department Budget:

The Municipal Court's budget of \$251,400 represents a \$91,100 (57%) increase over the FY2010 amended budget of \$160,300 and a 9% reduction from the original FY2010 budget. This change is due primarily to staffing levels and the continued increases in caseload mainly attributable to photo enforcement. Travel and training funds in the amount of \$3,000 will be requested from the Local Judicial Collection Enhancement Funds (JCEF). JCEF grants are funded through court-collected monies that are statutorily set aside for the purpose of improving the administration of the judicial process through automation, training and other means. JCEF funds are programmed in the newly created grants fund.

City of Show Low, AZ					
City Magistrate					
Fiscal Year 2011					
	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
CITY MAGISTRATE					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	102,368	96,711	95,000	95,000	134,500
OVERTIME	0	0	10,000	10,000	25,000
MEDICAL INSURANCE	21,927	19,875	20,000	20,000	48,000
FICA	8,086	7,412	7,300	7,300	12,200
RETIREMENT	10,324	8,382	9,500	9,500	15,700
WORKER'S COMP	608	198	200	200	400
STD	0	0	0	0	300
TOTAL PERSONNEL	143,313	132,577	142,000	142,000	236,100
OPERATING EXPENDITURES					
LEGAL FEES	13	0	500	500	500
TRAVEL & TRAINING/STAFF	2,186	1,090	3,000	3,000	0
DUES & MEMBERSHIPS	50	100	100	100	100
EXPENDABLE MATERIALS	2,375	1,505	1,600	1,600	1,600
POSTAGE	984	804	1,000	1,000	1,000
BOOKS & SUBSCRIPTIONS	220	40	300	300	300
RENTAL & MAINTENANCE CONTRACTS	4,084	4,297	4,300	4,300	4,300
REPAIRS & MAINTENANCE	259	325	500	500	500
TELEPHONE	0	0	0	0	0
BANK CHARGES	1,391	3,426	7,000	7,000	7,000
TOTAL OPERATING	11,561	11,586	18,300	18,300	15,300
TOTAL CITY MAGISTRATE	154,874	144,163	160,300	160,300	251,400

Activities of this general fund department are paid for entirely by court fines and forfeitures. Any excess revenue is used by the general fund to offset photo enforcement and other traffic safety activities of the police department. In FY2010 two court clerk positions were authorized

when sufficient workload and revenue associated with photo enforcement warranted them. For FY2011 one of these positions has been reduced to a part-time position, a clerk in the planning and zoning department is working 50% time within this slot.

Position Summary					
City Magistrate					
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>change</u>
	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	
City Magistrate	0.5	0.5	0.5	0.5	0.0
Court Clerk II	1.0	1.0	1.0	1.0	0.0
Court Clerk	<u>1.0</u>	<u>1.0</u>	<u>3.0</u>	<u>2.5</u>	<u>(0.5)</u>
	<u>2.5</u>	<u>2.5</u>	<u>4.5</u>	<u>4.0</u>	<u>(0.5)</u>

Capital:

No capital has been programmed for this department.

City Magistrate - Capital		
Fiscal Year 2011		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Streets (HURF)
FY2011 Budget

Program Goal:

The Streets Department plans for the safe and convenient movement of people and vehicles on city streets through the effective maintenance, inspection, reconstruction and repair of the city's streets. Inspects and minimizes street damage through the control of irrigation and storm water.

Departmental Budget:

The Streets department is funded in part through Highway User Fund Revenue received from the State of Arizona. Established as a separate fund per state requirements a general fund subsidy is required each year to fund this activity. The FY2011 budget of \$3,858,100 is a \$1,467,500 (28%) reduction from the amended FY2010 budget of \$5,300,600.

City of Show Low					
Highway User Revenue Fund (HURF) - Streets					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Personnel	535,898	561,917	652,000	652,000	649,400
Operating Supplies & Services	95,870	337,659	291,400	303,900	292,400
Capital	<u>4,584,290</u>	<u>3,586,910</u>	<u>4,382,200</u>	<u>1,364,900</u>	<u>2,916,300</u>
Total All Expenditures	<u>5,216,058</u>	<u>4,486,487</u>	<u>5,325,600</u>	<u>2,320,800</u>	<u>3,858,100</u>
Revenues					
Highway User Revenue Funds	1,399,551	1,264,238	1,200,000	1,175,000	1,130,600
Grants	500,000	137,925	1,765,600	107,900	743,400
Other	380,920	110,493	67,100	120,100	3,500
Beginning Fund Balance	6,022,280	3,086,693	112,800	112,800	968,800
General Fund Subsidy*	<u>0</u>	<u>0</u>	<u>2,155,100</u>	<u>1,773,700</u>	<u>1,011,800</u>
Total Revenue	<u>8,302,751</u>	<u>4,599,349</u>	<u>5,300,600</u>	<u>3,289,500</u>	<u>3,858,100</u>

* The FY2009 General Fund subsidy was posted as a reduction of expenditures

When adjusted for capital the streets budget remains nearly constant showing a reduction of \$14,100 from the amended FY2010 budget. For FY2011 the position of fleet manager has been eliminated and replaced by a mechanic. Prior to filling this position a part-time, as needed, mechanic will be utilized to determine the need and cost effectiveness of a full-time employee.

Position Summary					
Highway Users Revenue Fund (HURF) - Streets					
	Actual FY2008	Actual FY2009	Actual FY2010	Budget FY2011	Change
Public Works Director	1.0	1.0	1.0	1.0	0.0
Technician IV	1.0	1.0	1.0	1.0	0.0
Technician III	2.0	2.0	2.0	2.0	0.0
Technician I	3.3	3.3	4.3	4.0	(0.3)
Fleet Manager	1.0	1.0	1.0	0.0	(1.0)
Mechanic	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>2.0</u>	<u>1.0</u>
Total	<u>9.3</u>	<u>9.3</u>	<u>10.3</u>	<u>10.0</u>	<u>(0.3)</u>

Capital:

For FY2011 capital items programmed for streets total \$4,198,000. Included in this amount is the annual repair and replacement program. This program is to be used specifically for slurry seals and other general maintenance items no other type of project will be funded within this program. Funds programmed for Scott Ranch Road include the city and the county's share of this program, not included is the \$1.9 million of federal funds to be expended by ADOT. An additional \$200,000 of city funds is planned for FY2012.

Streets - Capital		
Fiscal Year 2011		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Scott Ranch Road	12-500-495-7300-7300	1,176,200
Deuce of Clubs Streetscape	11-402-495-7300-5772	1,000,000
R & R program - Maintenance	12-500-495-7300-5791	600,000
Old Linden Road	12-500-495-7300-5702	509,800
9th Street Improvements (CDBG)	22-610-495-7300-1055	234,600
Traffic Signal Old Linden Road and 260	12-500-495-7310-1104	154,000
Adams Reconstruction	12-500-495-7300-1101	150,000
McNeil Reconstruction	12-500-495-7300-1102	150,000
Willis & Third Reconstruction	12-500-495-7300-1103	50,000
General Improvements	12-500-495-7310-0000	50,000
Sidewalk Program	13-510-495-7310-0000	47,100
K-Mart Detention Basin	12-500-495-7300-5212	40,200
Street Lights (CIP)	12-500-495-7310-0099	26,100
Message boards (used)	12-500-495-7410-0000	10,000
	Total Streets Capital	<u>4,198,000</u>

City of Show Low, AZ

Streets

Fiscal Year 2011

	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
HIGHWAY USERS ROAD FUND					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	325,368	340,343	405,500	405,500	390,400
PART-TIME WAGES	0	3,040	5,000	5,000	5,000
OVERTIME	11,596	12,225	21,500	21,500	15,000
MEDICAL INSURANCE	113,148	111,710	114,000	114,000	137,000
FICA	25,825	26,351	32,500	32,500	31,400
RETIREMENT	39,330	38,995	48,000	48,000	40,400
WORKER'S COMP	15,551	23,183	20,000	20,000	25,800
STD	0	0	0	0	700
UNIFORM ALLOWANCE	5,080	6,069	5,500	5,500	3,700
TOTAL PERSONNEL	535,898	561,917	652,000	652,000	649,400
OPERATING EXPENDITURES					
OTHR CONTR SVCS-STREET REPAIR	113,816	116,922	93,000	93,000	95,000
OTHER CONTRACTUAL SERVICE	90,905	26,074	13,000	13,000	13,000
REPRODUCTION & PRINTING	142	50	0	0	0
TRAVEL & TRAINING/STAFF	8,282	3,309	5,000	3,000	5,000
DUES & MEMBERSHIPS	509	384	300	300	500
EXPENDABLE MATERIALS	15,163	15,320	12,000	12,000	15,000
POSTAGE	56	134	100	100	100
SMALL EQUIPMENT/CAPITAL	3,838	2,076	4,000	3,000	2,000
UNIFORMS	0	0	4,000	0	1,800
BOOKS & SUBSCRIPTIONS	50	513	0	0	0
AUTO PARTS & LABOR	78,410	88,110	85,000	90,000	85,000
FUELS & LUBRICANTS	55,617	51,636	43,000	50,000	43,000
EQUIPMENT RENTAL-OTHER	16,710	1,268	12,000	16,000	9,000
REPAIRS & MAINTENANCE	1,059	1,918	4,000	3,000	5,000
TELEPHONE	3,781	2,705	2,000	2,000	3,000
UTILITIES	17,728	18,429	13,500	18,000	15,000
CASUALTY LOSS	104	8,812	500	500	0
DEBT PRINCIPAL	0	0	0	0	0
ISSUANCE COSTS	(310,300)	0	0	0	0
TOTAL OPERATING	95,870	337,659	291,400	303,900	292,400
CAPITAL					
CAPITAL CARRYOVER	0	0	0	0	0
WHIPPLE ROAD IMPROVEMENTS	91,796	193,784	0	0	0
OWENS STREET IMPROVEMENTS	286,234	241,878	0	0	0
REBUILD MCNEIL DOC to 16th	0	572,600	0	0	0
WEST WHIPPLE ROAD RECONSTRUCT	0	1,220,789	323,800	323,800	0
REBUILD CENTRAL AT PALOMA	0	0	340,000	317,000	0
KMART DETENTION BASIN	0	0	40,200	0	40,200
TIMBER MESA TRAIL EXT.	0	0	265,600	0	0
OLD LINDEN RD IMPROVEMENTS	1,554,458	2,523,037	550,000	40,200	509,800
SL CREEK BRIDGE @ US60	1,946,585	25,946	0	0	0
STORMWATER MASTER PLAN	0	0	25,000	0	0
R & R PROGRAM	338,247	177,401	627,000	381,000	600,000
SCOTT RANCH ROAD	124,500	241,726	1,980,000	185,000	1,176,200
Adams Reconstruction	0	0	0	0	150,000
McNeil Reconstruction	0	0	0	0	150,000
Willis & Third Reconstruction	0	0	0	0	50,000
IMPROVEMENTS	45,928	13,892	91,000	5,900	50,000
Traffic Signal Old Linden Road and 260	0	0	0	0	154,000
STREET LIGHTS (CIP)	0	44,310	79,600	53,500	26,100
EQUIPMENT PURCHASE	196,543	76,762	60,000	58,500	10,000
OPERATING TRANSFERS IN	0	(1,745,215)	0	0	0
TOTAL CAPITAL	4,584,290	3,586,910	4,382,200	1,364,900	2,916,300
TOTAL HIGHWAY USERS ROAD FUND	5,216,058	4,486,487	5,325,600	2,320,800	3,858,100



City of Show Low, Arizona
Public Transportation
FY2011 Budget

Program Goal:

Public Transportation 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.

Departmental Budget:

The Public Transportation department is funded in through a rural transit/section 21 grant, fare box revenue and contributions from the City of Show Low and our regional partners. Local Transportation Assistant Fund II money from the State of Arizona has historically been utilized to offset local costs, however the state legislature swept these funds as part of their FY2010 budget and permanently removed them beginning in FY2011. The FY2011 budget of \$1,386,300 is a \$128,000 (10%) increase over the amended FY2010 budget of \$1,258,100.

City of Show Low					
Public Transportation					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Personnel	69,307	77,423	111,200	111,200	83,500
Operating Supplies & Services	351,949	364,720	460,900	460,900	525,800
Capital	<u>(4,926)</u>	<u>322,724</u>	<u>686,000</u>	<u>159,000</u>	<u>777,000</u>
Total All Expenditures	<u>416,330</u>	<u>764,867</u>	<u>1,258,100</u>	<u>731,100</u>	<u>1,386,300</u>
Revenues					
Federal Grants	381,375	549,145	969,300	500,000	1,040,600
Intergovernmental	(2,412)	201,363	69,900	69,900	137,800
Other	40,024	39,746	52,000	67,700	84,200
Beginning Fund Balance	(23,192)	33,749	116,400	116,400	57,700
General Fund Subsidy*	<u>0</u>	<u>8,040</u>	<u>0</u>	<u>11,100</u>	<u>66,000</u>
Total Revenue	<u>395,794</u>	<u>832,043</u>	<u>1,207,600</u>	<u>765,100</u>	<u>1,386,300</u>

* The FY2008 General Fund subsidy was posted as a reduction of expenditures

Included in the FY2011 budget are capital funds which have been carried forward from FY2010. The budget as presented is based on the application for federal funds which run on a federal fiscal year beginning October 1, 2010. As such once the grant award is finalized the budget may need to be adjusted to reflect FY2011 expenditures. Although no employees are assigned to this fund an overhead allocation is included to assist the City of Show Low with administrative costs associated with this service.

City of Show Low, AZ
Public Transportation
 Fiscal Year 2011

	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
PUBLIC TRANSPORTATION					
PERSONNEL EXPENDITURES					
SALARIES & WAGES-SEE FIN DEPT	69,307	77,423	111,200	111,200	83,500
TOTAL PERSONNEL	69,307	77,423	111,200	111,200	83,500
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	318,718	333,990	400,000	400,000	502,600
OTHER CONTRACTUAL SERVICES-WMC	0	21,330	40,000	40,000	0
ADVERTISING & PUBLICITY	731	824	3,000	3,000	4,700
LEGAL ADS & NOTICES	125	195	2,000	2,000	0
REPRODUCTION & PRINTING	809	683	0	0	3,700
TRAVEL & TRAINING/STAFF	1,033	1,218	500	500	3,500
TRAVEL & TRAINING/NON-STAFF	3,442	6,049	5,000	5,000	0
DUES & MEMBERSHIPS	0	0	0	0	0
RTAP SUBSTANCE ABUSE PROGRAM	0	0	0	0	1,200
EXPENDABLE MATERIALS	233	193	300	300	0
SMALL EQUIPMENT/CAPITAL	20,478	0	10,000	10,000	0
RENTAL	1,500	0	0	0	2,700
REPAIRS & MAINTENANCE	0	132	0	0	0
TELEPHONE	228	108	100	100	0
UTILITIES	4,650	0	0	0	7,400
TOTAL OPERATING	351,949	364,720	460,900	460,900	525,800
CAPITAL					
EQUIPMENT PURCHASE	191,314	321,784	677,000	150,000	727,000
EQUIPMENT PURCHASE - WMC	0	940	9,000	9,000	50,000
OPERATING TRANSFER IN	(196,240)	0	0	0	0
TOTAL CAPITAL	(4,926)	322,724	686,000	159,000	777,000
TOTAL PUBLIC TRANSPORTATION	416,330	764,867	1,258,100	731,100	1,386,300

Capital:

For FY2011 capital items programmed for Public Transportation total \$777,000. Specific items are detailed below. As this is a federally funded program, all grant matching costs are shared between the regional partners.

Public Transportation - Capital		
Fiscal Year 2011		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Bus Shelter	15-530-495-7410-0000	402,600
ADA Accessible Bus	15-530-495-7410-0000	120,900
New Bus	15-530-495-7410-0000	110,000
Transfer Point Improvements	15-530-495-7410-0000	80,000
Shelter Stops	15-530-495-7410-0000	6,000
Benches	15-530-495-7410-0000	4,000
Maintenance Vehicle	15-530-495-7410-0000	<u>3,500</u>
<i>Four Seasons Connection</i>		<u>727,000</u>
Transfer Point Improvements	15-530-495-7410-0077	20,000
Shelter Stops	15-530-495-7410-0077	18,000
Benches	15-530-495-7410-0077	<u>12,000</u>
<i>White Mountain Connection</i>		<u>50,000</u>
Total Public Transportation Capital		<u>777,000</u>



City of Show Low, Arizona
Airport
 FY2011 Budget

Program Goal:

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

Departmental Budget:

The FY2011 budget of \$2,128,400 is a \$5,240,800 (72%) reduction from both the amended and original FY2010 budget of \$7,369,200. When the budget is adjusted for federal and state grants the overall reduction is \$227,800 or 17%. This reduction is mainly attributable to a reduction in the amount of fuel required for resale and the paying off of bonds in FY2010.

City of Show Low					
Airport					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Personnel	322,679	327,042	183,500	180,000	249,700
Operating Supplies & Services	1,127,564	988,887	1,191,400	957,200	897,400
Capital	<u>287,837</u>	<u>721,240</u>	<u>5,994,300</u>	<u>1,747,700</u>	<u>981,300</u>
Total All Expenditures	<u>1,738,080</u>	<u>2,037,169</u>	<u>7,369,200</u>	<u>2,884,900</u>	<u>2,128,400</u>
Revenues					
Federal/State Grants	1,662,110	265,752	6,119,800	1,902,100	955,200
Fuel/Oil/Retail Sales	987,013	776,483	805,500	615,500	724,000
Leases	203,214	235,802	217,000	237,000	238,000
Other	82,590	74,027	63,400	97,200	60,500
Beginning Fund Balance	(516,656)	680,190	8,800	(4,900)	100
General Fund Subsidy*	<u>0</u>	<u>0</u>	<u>154,700</u>	<u>38,100</u>	<u>150,600</u>
Total Revenue	<u>2,418,270</u>	<u>2,032,254</u>	<u>7,369,200</u>	<u>2,885,000</u>	<u>2,128,400</u>
* The FY2008 & FY2009 General Fund subsidies were posted as a reduction of expenditures					

Federal and state grants have historically accounted for a large portion of the revenue and expenditures within the airport fund. For FY2011 airport staff will continue to pursue opportunities associated with these outside funding sources. Most of the aviation grants received are funded 95% federal, 2.5% State and 2.5% local. With the states current budget issues the state portions are being withheld from the city for a minimum of two years.

The Airport fund is currently set up as an enterprise fund in our system. Staff will be working with the auditors to re-classify this fund more appropriately as a special revenue fund. The only real difference will be that the airport fund will no longer need to recognize annual depreciation costs.

Position Summary					
Airport					
	Actual FY2008	Actual FY2009	Actual FY2010	Budget FY2011	change
Airport Manager	1.0	1.0	1.0	1.0	0.0
Airport Lineman	<u>4.2</u>	<u>4.2</u>	<u>3.2</u>	<u>3.2</u>	0.0
Total	<u>5.2</u>	<u>5.2</u>	<u>4.2</u>	<u>4.2</u>	<u>0.0</u>

Capital:

The purchase of snow removal equipment is included in the FY2011 budget contingent upon award of a federal grant. Several of the grant funded projects included in the FY2010 budget have been carried forward into FY2011.

Airport - Capital		
Fiscal Year 2011		
Description	Account	Amount
Runway 6/24 - Safety Area Improvements	41-750-495-7300-3519	515,000
Snow Removal Equipment	41-750-495-7410-1115	356,300
Wildlife Hazard Assesment	41-750-495-7300-0035	60,000
Runway 36 Protection Zone - Land	41-750-495-7300-6108	<u>50,000</u>
Total Airport Capital		<u>981,300</u>

City of Show Low, AZ

Airport

Fiscal Year 2011

	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
AIRPORT FUND					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	196,390	210,506	110,000	110,000	151,600
PART-TIME WAGES	576	1,495	3,000	1,000	4,200
OVERTIME	6,100	6,281	8,000	8,000	5,000
MEDICAL INSURANCE	72,802	58,839	34,000	34,000	54,800
FICA	14,882	16,706	9,000	9,000	12,300
RETIREMENT	23,427	24,914	13,500	12,000	15,400
WORKER'S COMP	5,361	6,241	4,000	4,000	4,500
STD	0	0	0	0	300
UNIFORM ALLOWANCE	3,141	2,059	2,000	2,000	1,600
TOTAL PERSONNEL	322,679	327,042	183,500	180,000	249,700
OPERATING EXPENDITURES					
FUEL FOR RESALE	785,286	692,364	700,000	466,000	600,000
OIL FOR RESALE	0	1,890	1,400	1,400	1,000
MERCHANDISE FOR RESALE	420	2,854	1,200	2,000	1,000
PROFESSIONAL & CONSULTING SVCS	30,270	2,508	2,200	0	0
OTHER CONTRACTUAL SERVICE	4,100	6,166	6,000	8,500	4,000
ADVERTISING & PUBLICITY	963	72	200	500	1,000
LEGAL ADS & NOTICES	1,283	441	800	800	800
REPRODUCTION & PRINTING	573	77	0	0	600
TRAVEL & TRAINING/STAFF	4,688	2,891	2,400	3,000	2,400
TRAVEL & TRAINING/NON-STAFF	0	0	1,200	1,200	0
DUES & MEMBERSHIPS	913	434	0	0	400
EXPENDABLE MATERIALS	3,968	6,095	2,000	2,000	2,000
POSTAGE	1,176	606	1,000	1,000	800
SMALL EQUIPMENT/CAPITAL	6,742	8,327	10,000	5,000	8,000
UNIFORMS	0	0	0	0	0
BOOKS & SUBSCRIPTIONS	2,739	2,835	200	400	0
AUTO PARTS & LABOR	9,530	6,917	11,000	11,000	7,500
FUELS & LUBRICANTS	8,373	5,479	13,000	5,000	5,000
SAFETY EQUIPMENT	1,629	1,129	100	100	500
REPAIRS & MAINTENANCE	78,097	64,967	81,200	71,500	45,000
TELEPHONE	1,832	1,402	1,000	1,000	1,000
UTILITIES	65,793	54,183	42,000	62,000	50,000
INSURANCE PREMIUMS	14,746	12,657	15,500	15,800	15,500
BANK CHARGES	1,684	20,560	2,400	2,400	1,000
USE PERMITS	356	356	0	0	500
DEBT PRINCIPAL	0	0	296,600	296,600	75,000
DEBT INTEREST	101,580	92,853	0	0	74,400
ISSUANCE COST	824	824	0	0	0
TOTAL OPERATING	1,127,564	988,887	1,191,400	957,200	897,400
CAPITAL					
CAPITAL CARRYOVER	0	0	3,621,600	0	0
POTENTIAL GRANT EXPENDITURE	32,342	0	0	0	0
Wildlife Hazard Assesment	0	0	68,600	8,600	60,000
RUNWAY 6/24 - Safety Area improvements	0	0	2,115,000	1,600,000	515,000
RUNWAY 6/24 - Environmental Assesment	(4,342)	0	34,000	34,000	0
AIRCRAFT HANGAR	16,603	(16,603)	0	0	0
FED 16 FIRETRUCK	(28,000)	500	0	0	0
RUNWAY 36 PROTECTION ZONE LAND	0	0	102,000	52,000	50,000
COMMUNITY CHALLENGE LANDSCAPE	0	5,325	5,400	5,400	0
SAFETY MANAGEMENT SYSTEM PROG.	0	55,811	47,700	47,700	0
EQUIPMENT PURCHASE	0	5,000	0	0	0
SNOW REMOVAL EQUIPMENT GRANT	0	0	0	0	356,300
OPERATING TRANSFER IN	(559,895)	(264,200)	0	0	0
DEPRECIATION	831,128	935,407	0	0	0
TOTAL CAPITAL	287,837	721,240	5,994,300	1,747,700	981,300
TOTAL AIRPORT FUND	1,738,080	2,037,169	7,369,200	2,884,900	2,128,400



City of Show Low, Arizona
Debt Service Fund
FY2011 Budget

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 capital expenditures of the city.

Departmental Budget:

The FY2011 budget of \$967,300 represents a decrease of \$620,100 (39%) from the amended FY2010 budget of \$1,587,400. This decrease is attributable to the final payment on the 1997 and 2000 Certificates of Participation which were made in FY2010.

City of Show Low					
Debt Service					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Debt Principal	688,048	791,247	1,116,500	1,116,500	570,000
Debt Interest	380,764	443,321	464,400	464,400	397,300
Other Expenses	<u>2,038</u>	<u>4,155</u>	<u>6,500</u>	<u>6,500</u>	0
Total All Expenditures	<u>1,070,850</u>	<u>1,238,723</u>	<u>1,587,400</u>	<u>1,587,400</u>	<u>967,300</u>
Revenues					
Transfers from other funds	0	0	0	318,200	962,300
Interest	29,675	21,532	21,000	21,000	5,000
Beginning Fund Balance	<u>1,988,118</u>	<u>946,943</u>	<u>1,248,199</u>	<u>1,248,199</u>	0
Total Revenue	<u>2,017,793</u>	<u>968,475</u>	<u>1,269,199</u>	<u>1,587,399</u>	<u>967,300</u>

Transfers in for debt service are programmed from the Transportation development fee fund, the Library development fee fund and the general fund. Any shortfall in collections from the development impact fee funds will be made up through an increase in the general fund subsidy.

Debt Service Fund - Bond Issues		
Fiscal Year 2011		
Description	Retirement Date	Original Issue Amount
Road Projects - 2006	August, 2026	6,420,000
City Facilities - 2008	August, 2018	3,185,000
Senior Center	July, 2013	250,000



City of Show Low, Arizona
Self-Insurance Fund
FY2011 Budget

Program Goal:

The Self-Insurance fund has been established to account for revenues and expenditures associated with the operations of the city’s medical and dental programs.

Departmental Budget:

The FY2011 budget of \$2,378,400 represents a decrease of \$487,800 (17%) from the amended FY2010 budget of \$2,866,200. As we program all funds to be expended, the FY2011 budget includes all reserves. Premium payments, the amount we charge ourselves and our employees for this coverage is estimated at \$1,925,000 a reduction of 154,300 (7%) from FY2010. This decrease is attributable to the reduced number of employees in our program.

City of Show Low					
Self-Insurance Fund					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Medical Expenses	1,785,636	1,777,269	54,000	0	50,000
Other Expenses	0	<u>28,000</u>	<u>2,812,200</u>	<u>1,800,000</u>	<u>2,328,400</u>
Total All Expenditures	<u>1,785,636</u>	<u>1,805,269</u>	<u>2,866,200</u>	<u>1,800,000</u>	<u>2,378,400</u>
Revenues					
Premiums	1,924,465	1,697,687	2,079,300	1,465,000	1,925,000
Interest	27,226	7,480	2,000	2,000	1,500
Beginning Fund Balance	<u>718,926</u>	<u>884,980</u>	<u>784,900</u>	<u>784,900</u>	<u>451,900</u>
Total Revenue	<u>2,670,617</u>	<u>2,590,147</u>	<u>2,866,200</u>	<u>2,251,900</u>	<u>2,378,400</u>

Currently our premiums for family medical/dental coverage cost approximately \$1,280 per month (\$15,359 annually). The City contributes approximately 90% of the cost with the employee contributing the remaining 10%. Based on discussions with our insurance broker, purchasing insurance would raise our rates by at least 25%.

The insurance fund is fully funded and is in good financial health. Staff continues to monitor and evaluate the program for potential cost savings or indications of instability.



City of Show Low, Arizona
Cemetery
FY2011 Budget

Program Goal:

The Cemetery fund has been established to account for revenues and expenditures associated with the operations of the city cemetery.

Departmental Budget:

The FY2011 budget of \$205,500 represents a decrease of \$8,700 (4%) from the amended FY2010 budget of \$214,200. Cemetery operations include only those costs directly related to cemetery services, personnel and maintenance costs are not currently programmed within this fund.

City of Show Low Cemetery Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Operating Supplies & Services	11,615	13,473	14,900	14,900	15,000
Capital/Transfers	<u>0</u>	<u>0</u>	<u>199,300</u>	<u>19,300</u>	<u>190,500</u>
Total All Expenditures	<u>11,615</u>	<u>13,473</u>	<u>214,200</u>	<u>34,200</u>	<u>205,500</u>
Revenues					
Cemetery Fees	43,998	37,440	29,400	29,400	25,500
Beginning Fund Balance	<u>128,494</u>	<u>160,876</u>	<u>184,800</u>	<u>184,800</u>	<u>180,000</u>
Total Revenue	<u>172,492</u>	<u>198,316</u>	<u>214,200</u>	<u>214,200</u>	<u>205,500</u>

Capital:

Cemetery improvements have been programmed for this department in FY2011 including the major expansion/improvement project carried forward from the FY2010 budget.

Cemetery - Capital Fiscal Year 2011		
Description	Account	Amount
Cemetery Improvements	16-550-495-7300-5631	190,500



City of Show Low, Arizona
Water Services
FY2011 Budget

Program Goal:

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

Departmental Budget:

The FY2011 water budget of \$2,123,500 is a \$744,600 (26%) reduction from the amended FY2010 budget of \$2,868,100. This entire reduction is attributable to reduced capital project expenditures planned for FY2011. As an enterprise fund the water program is set up to ensure that the cost of providing services is directly borne by the users of that service through fees.

Revenue projections show a decrease in total collections mainly reflecting a decline in water usage. Included in the FY2011 budget is the recently adopted Water Rights Preservation fee of \$0.75 per month charge on all water accounts dedicated to fund fees associated with ongoing water adjudication. This fee is estimated to generate approximately \$41,100 annually and will cover the majority of these costs. It is intended that this fee will sunset upon resolution of the water issue.

City of Show Low					
Water					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Personnel	529,325	504,428	748,700	748,700	701,500
Operating Supplies & Services	791,089	1,426,508	792,400	808,200	818,800
Capital	<u>934,825</u>	<u>848,633</u>	<u>1,327,000</u>	<u>829,000</u>	<u>603,200</u>
Total All Expenditures	<u>2,255,240</u>	<u>2,779,569</u>	<u>2,868,100</u>	<u>2,385,900</u>	<u>2,123,500</u>
Revenues					
Water User Fees	2,184,579	2,015,737	2,262,400	1,955,000	1,961,600
Developer Contributions	1,951,000	169,590	0	0	0
Late Fees	43,744	42,795	45,000	45,000	35,000
Water Rights Preservation Fee	0	0	0	0	41,100
Other	146,211	37,460	16,700	16,700	11,000
Beginning Fund Balance	<u>(812,339)</u>	<u>1,157,956</u>	<u>544,000</u>	<u>544,000</u>	<u>74,800</u>
Total Revenue	<u>3,513,196</u>	<u>3,423,538</u>	<u>2,868,100</u>	<u>2,560,700</u>	<u>2,123,500</u>
Water Plant Reserve	<u>300,000</u>	<u>400,000</u>	<u>500,000</u>	<u>500,000</u>	<u>600,000</u>

A water plant reserve fund was established to set aside funds for the construction of a new water treatment plant, these funds are reserved within this fund and an additional \$100,000 is added annually.

Position Summary					
Water					
	<u>Actual</u> <u>FY2008</u>	<u>Actual</u> <u>FY2009</u>	<u>Actual</u> <u>FY2010</u>	<u>Budget</u> <u>FY2011</u>	<u>change</u>
Utilities Operations Manager	1.0	1.0	1.0	1.0	0.0
Electrician	1.0	1.0	1.0	1.0	0.0
Technician IV	1.0	1.0	1.0	1.0	0.0
Technician III	3.0	3.0	3.0	3.0	0.0
Technician II	2.1	2.1	2.5	2.5	0.0
Technician I	2.0	2.0	2.0	2.0	0.0
GIS Technician	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
Total	<u>11.1</u>	<u>11.1</u>	<u>11.5</u>	<u>11.5</u>	<u>0.0</u>

Capital:

For FY2011 Water capital is programmed at \$538,200. Included in this is the FY2011 installment into the water plant reserve fund and continued progress towards improving the overall system infrastructure.

Water - Capital		
Fiscal Year 2011		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Show Low Heights 9th Dr	43-760-495-7310-1114	150,000
Show Low Heights 10th Dr	43-760-495-7310-1110	150,000
Water Plant Reserve (Accumulation Fund)	43-760-495-7100-0000	100,000
General Improvements	43-760-495-7310-0000	88,200
10 wheeler used	43-760-495-7410-0000	<u>50,000</u>
	Total Water Capital	<u>538,200</u>

City of Show Low, AZ

Water

Fiscal Year 2011

	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
WATER					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	326,438	327,279	435,000	435,000	435,100
OVERTIME	12,675	7,738	12,700	12,700	12,800
MEDICAL INSURANCE	112,808	91,032	142,000	142,000	157,600
FICA	25,789	24,472	40,000	40,000	34,300
RETIREMENT	37,685	35,923	67,000	67,000	44,100
WORKER'S COMP	9,045	12,698	47,000	47,000	12,100
STD	0	0	0	0	800
UNIFORM ALLOWANCE	4,886	5,287	5,000	5,000	4,700
TOTAL PERSONNEL	529,325	504,428	748,700	748,700	701,500
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SERVICE:	0	494,356	0	0	0
OTHER CONTRACTUAL SERVICE	7,235	2,643	1,300	1,300	500
SHOW LOW LAKE	32,643	45,846	35,000	35,000	35,000
WATER ADJUDICATION	0	0	30,000	30,000	41,100
REPRODUCTION & PRINTING	5,411	5,157	5,000	5,000	6,000
TRAVEL & TRAINING/STAFF	7,674	6,477	6,000	6,000	6,000
DUES & MEMBERSHIPS	378	894	100	100	600
EXPENDABLE MATERIALS	12,371	9,592	17,700	17,700	14,000
POSTAGE	7,326	6,882	6,900	8,100	8,000
SMALL EQUIPMENT/CAPITAL	3,616	3,764	3,100	3,100	3,000
UNIFORMS	0	0	0	0	900
BOOKS & SUBSCRIPTIONS	109	337	600	600	300
AUTO PARTS & LABOR	12,600	13,358	14,000	17,000	15,000
FUELS & LUBRICANTS	44,771	30,878	25,000	30,000	30,000
EQUIPMENT RENTAL-OTHER	1,086	354	100	100	500
REPAIRS & MAINTENANCE	6,414	1,175	3,700	3,700	3,000
TELEPHONE	2,564	2,482	2,500	3,100	2,500
UTILITIES	284,284	283,569	275,000	275,000	275,000
CASUALTY LOSS	6,581	65	2,200	2,200	0
TESTING FEES	31,716	30,877	34,000	40,000	34,000
WATER MAINTENANCE	305,809	461,256	330,000	330,000	338,200
USE PERMITS	0	571	200	200	5,200
BAD DEBT EXPENSE	18,501	25,976	0	0	0
TOTAL OPERATING	791,089	1,426,508	792,400	808,200	818,800
CAPITAL					
WATER PLANT RESERVE	0	1,500	100,000	100,000	100,000
IMPROVEMENTS	232,635	64,231	725,000	551,000	88,200
Show Low Heights 9th Dr	0	0	0	0	150,000
Show Low Heights 10th Dr	0	0	0	0	150,000
EQUIPMENT PURCHASE	0	1,100	125,000	128,000	50,000
VEHICLE PURCHASE	3,307	0	0	0	0
OPERATING TRANSFER OUT	0	0	50,000	50,000	65,000
DEPRECIATION	698,884	781,802	327,000	0	0
TOTAL CAPITAL	934,825	848,633	1,327,000	829,000	603,200
TOTAL WATER	2,255,240	2,779,569	2,868,100	2,385,900	2,123,500



City of Show Low, Arizona
Wastewater
FY2011 Budget

Program Goal:

The Wastewater program provides a clean, healthy environment through the effective management of all waterborne wastes within the Show Low drainage area.

Departmental Budget:

The FY2011 wastewater budget of \$1,767,900 is a \$701,500 (29%) reduction from the amended FY2010 budget of \$2,469,400. Increases in personnel costs due to appropriate budgeting of all personnel related costs are offset by reductions in capital projects and debt service. In FY2010 the last debt service payment for wastewater bonds were paid off.

City of Show Low					
Wastewater					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Personnel	562,064	576,459	526,000	517,000	637,500
Operating Supplies & Services	604,727	759,580	828,400	861,200	496,400
Capital	<u>(579,563)</u>	<u>893,623</u>	<u>1,115,000</u>	<u>1,115,000</u>	<u>634,000</u>
Total All Expenditures	<u>587,229</u>	<u>2,229,662</u>	<u>2,469,400</u>	<u>2,493,200</u>	<u>1,767,900</u>
Revenues					
Wastewater User Fees	1,865,461	1,878,423	2,015,300	1,920,200	1,913,600
Developer Contributions	2,380,093	337,735	0	0	0
Grants	0	293,508	500,000	472,200	0
Other	30,794	58,695	600	600	1,000
Beginning Fund Balance	(4,074,310)	(385,190)	(46,500)	(46,500)	(146,700)
General Fund Subsidy*	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>202,039</u>	<u>2,183,171</u>	<u>2,469,400</u>	<u>2,346,500</u>	<u>1,767,900</u>
* The FY2008 & FY2009 General Fund subsidies were posted as a reduction of expenditures					

As an enterprise fund the wastewater program is set up to ensure that the cost of providing services is directly borne by the users of that service through fees. Revenue projections show a slight decrease in total collections mainly reflecting a projected decline in new connections. Proceeds from the WIFA grant/loan were received and expended in FY2010, the related debt service is programmed in FY2011, including an additional payment of \$31,100 to retire the debt early.

Position Summary					
Wastewater					
	Actual	Actual	Actual	Budget	
	FY2008	FY2009	FY2010	FY2011	change
Construction Operations Manager	1.0	1.0	1.0	1.0	0.0
Technician IV	1.0	1.0	1.0	1.0	0.0
Technician III	2.0	2.0	2.0	2.0	0.0
Technician II	3.1	3.1	2.5	2.5	0.0
Technician I	4.0	4.0	4.1	4.0	(0.1)
Secretary	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
Total	<u>12.1</u>	<u>12.1</u>	<u>11.6</u>	<u>11.5</u>	<u>(0.1)</u>

Capital:

For FY2011 Wastewater capital is programmed at \$609,000. Included in this is a continuation of the manhole replacement program, purchase of a dredge and additional line upgrades and replacements as itemized below.

Wastewater - Capital		
Fiscal Year 2011		
Description	Account	Amount
Manhole Replacement	42-755-495-7310-0209	130,000
WWTP Modifications	42-755-495-7300-5837	100,000
Dredge	42-755-495-7410-0000	70,000
Merrill & 31st Street	42-755-495-7310-1108	66,000
General Improvements	42-755-495-7310-0000	58,000
6th Street	42-755-495-7310-1105	50,000
Willis Project	42-755-495-7310-1106	50,000
Wastewater Masterplan	45-770-495-7300-0108	40,000
East Owens Line Extension (St. Ritas)	42-755-495-7310-1109	20,000
Sewer TV Softwear	42-755-495-7410-0000	15,000
General Equipment	42-755-495-7410-0000	<u>10,000</u>
	Total Wastewater Capital	<u>609,000</u>

City of Show Low, AZ

Wastewater

Fiscal Year 2011

	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
WASTEWATER FUND					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	350,803	365,352	325,000	320,000	389,800
OVERTIME	28,841	17,671	14,000	14,000	14,000
MEDICAL INSURANCE	99,294	101,018	100,000	100,000	143,800
FICA	27,785	29,800	23,000	23,000	30,900
RETIREMENT	40,317	43,708	40,000	36,000	39,800
WORKER'S COMP	10,418	13,166	19,000	19,000	14,700
STD	0	0	0	0	600
UNIFORM ALLOWANCE	4,607	5,743	5,000	5,000	3,900
TOTAL PERSONNEL	562,064	576,459	526,000	517,000	637,500
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SERVICES	0	250,000	0	0	0
OTHER CONTRACTUAL SERVICE	54,722	19,865	6,000	4,000	5,000
REPRODUCTION & PRINTING	5,345	6,296	5,000	6,000	6,000
TRAVEL & TRAINING/STAFF	3,731	3,404	2,000	2,000	3,000
DUES & MEMBERSHIPS	84	127	300	300	400
EXPENDABLE MATERIALS	8,810	8,916	8,000	8,000	5,000
POSTAGE	8,695	7,611	8,300	10,000	7,500
SMALL EQUIPMENT/CAPITAL	2,298	2,844	3,100	2,900	3,000
UNIFORMS	0	0	0	0	1,100
BOOKS & SUBSCRIPTIONS	0	218	200	200	200
AUTO PARTS & LABOR	23,857	30,306	31,500	31,500	25,000
FUELS & LUBRICANTS	40,510	27,569	32,500	40,000	40,000
EQUIPMENT RENTAL-OTHER	924	131	0	0	1,000
REPAIRS & MAINTENANCE	2,175	1,890	4,100	3,900	3,000
TELEPHONE	2,412	2,014	1,700	1,700	2,000
UTILITIES	189,434	213,050	210,000	225,000	205,000
CASUALTY LOSS	140	254	0	10,000	0
TESTING FEES	39,503	67,953	54,000	54,000	50,000
SEWER MAINTENANCE	142,614	63,861	78,000	78,000	80,000
BANK CHARGES	1,784	119	100	100	500
USE PERMITS	9,704	3,834	6,000	6,000	10,000
BAD DEBT EXPENSE	13,909	11,128	0	0	1,000
DEBT PRINCIPAL	0	0	370,100	370,100	40,700
DEBT INTEREST	49,269	33,048	7,500	7,500	7,000
ISSUANCE COSTS	4,807	5,143	0	0	0
TOTAL OPERATING	604,727	759,580	828,400	861,200	496,400
CAPITAL					
WWTP MODIFICATIONS	0	4,484	100,000	100,000	100,000
I & I PROJECT	33,947	2,486	1,000	1,000	0
WASTEWATER MASTERPLAN	7,580	0	0	0	0
IMPROVEMENTS	254,354	207,880	364,000	364,000	58,000
6th Street	0	0	0	0	50,000
Willis Project	0	0	0	0	50,000
Fools Hollow Wash 24dr to Lift station	0	0	0	0	0
Merrill & 31st Street	0	0	0	0	66,000
East Owens Line Extension (St. Ritas)	0	0	0	0	20,000
MANHOLE REPLACEMENTS	0	0	500,000	500,000	130,000
EQUIPMENT PURCHASE	237	0	125,000	125,000	95,000
VEHICLE PURCHASE	0	0	0	0	0
OPERATING TRANSFER OUT	(1,786,890)	(313,010)	25,000	25,000	65,000
DEPRECIATION	911,208	991,783	0	0	0
TOTAL CAPITAL	(579,563)	893,623	1,115,000	1,115,000	634,000
TOTAL SEWER FUND	587,229	2,229,662	2,469,400	2,493,200	1,767,900



City of Show Low, Arizona
Sanitation
FY2011 Budget

Program Goal:

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

Departmental Budget:

The FY2011 sanitation budget of \$924,900 is a \$289,900 (46%) increase over the amended FY2010 budget of \$635,000. This increase is attributable to the budgeting of all reserve funds in FY2011. As this service is accomplished through a contract with a private vendor there are no personnel costs assessed within this fund, however a transfer to the general fund in the amount of \$65,000 covers the cost of general administration and overhead. Included in this budget is funding for the annual citywide clean-up.

City of Show Low					
Sanitation					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Personnel	0	30,000	5,000	0	0
Operating Supplies & Services	586,308	630,354	580,000	650,700	710,000
Capital/Transfers	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>214,900</u>
Total All Expenditures	<u>586,308</u>	<u>660,354</u>	<u>635,000</u>	<u>700,700</u>	<u>924,900</u>
Revenues					
Refuse User Fees	634,950	692,663	825,000	730,000	729,800
Other	4,657	2,706	1,100	1,100	1,000
Beginning Fund Balance	75,415	128,713	163,700	163,700	194,100
General Fund Subsidy*	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>715,022</u>	<u>824,082</u>	<u>989,800</u>	<u>894,800</u>	<u>924,900</u>

As an enterprise fund the sanitation program is set up to ensure that the cost of providing services is directly borne by the users of that service through fees. Revenue projections show a slight decrease in total collections mainly reflecting a conservative approach to revenue estimation.

Capital:

As a contracted service there are no capital expenditures associated with this service.

City of Show Low, AZ
Sanitation
Fiscal Year 2011

	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
SANITATION FUND					
PERSONNEL EXPENDITURES					
SALARIES & WAGES - FINANCE ADM	0	30,000	5,000	0	0
TOTAL PERSONNEL	<u>0</u>	<u>30,000</u>	<u>5,000</u>	<u>0</u>	<u>0</u>
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	558,609	600,944	537,000	625,000	648,000
REPRODUCTION & PRINTING	4,661	5,059	4,000	4,000	5,100
POSTAGE	6,367	6,178	6,700	6,700	6,900
ANNUAL CLEANUP	10,697	10,923	32,300	15,000	50,000
BAD DEBT EXPENSE	5,973	7,250	0	0	0
TOTAL OPERATING	<u>586,308</u>	<u>630,354</u>	<u>580,000</u>	<u>650,700</u>	<u>710,000</u>
CAPITAL					
CIP RESERVE	0	0	0	0	149,900
OPERATING TRANSFER OUT	0	0	50,000	50,000	65,000
DEPRECIATION	0	0	0	0	0
TOTAL CAPITAL	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>214,900</u>
TOTAL REFUSE FUND	<u>586,308</u>	<u>660,354</u>	<u>635,000</u>	<u>700,700</u>	<u>924,900</u>



City of Show Low, Arizona
Improvement Districts
FY2011 Budget

Program Goal:

Improvement Districts provide an alternative method of financing capital improvements within designated areas of the city. These improvements may be streets, sidewalks, streetlights, water infrastructure, sewer infrastructure or other public infrastructure of this nature.

Departmental Budget:

All improvement districts have budgeted expenditures to cover debt service, billing and collection costs and debt reserves. Assessments are levied based upon debt service requirements and operations. Penalties and late fees are utilized to cover the costs associated with collections and sales. Each District is assessed an annual fee to cover the cost of administration and oversight which is based upon the size and complexity of the district.

Improvement District #5 (Torreon):

Bonds for Improvement District #5 are scheduled to be completely paid off in 2015.

City of Show Low					
Improvement District #5					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Operating	3,820	9,030	3,700	3,700	3,000
Debt Service	536,150	533,200	962,200	615,000	560,000
Capital/Transfers	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>340,800</u>
Total All Expenditures	<u>539,970</u>	<u>542,230</u>	<u>975,900</u>	<u>628,700</u>	<u>903,800</u>
Revenues					
Taxes/Assesments	630,804	580,800	685,000	685,000	550,000
Other	23,057	13,196	1,800	1,800	6,500
Beginning Fund Balance	<u>123,523</u>	<u>237,413</u>	<u>289,100</u>	<u>289,200</u>	<u>347,300</u>
Total Revenue	<u>777,383</u>	<u>831,410</u>	<u>975,900</u>	<u>976,000</u>	<u>903,800</u>

Improvement District #6 (Torreon):

Bonds for Improvement District #6 are scheduled to be completely paid off in 2018.

City of Show Low					
Improvement District #6					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Operating	3,590	9,487	4,200	4,200	3,000
Debt Service	468,150	467,400	1,021,500	475,000	479,200
Capital/Transfers	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>531,300</u>
Total All Expenditures	<u>471,740</u>	<u>476,887</u>	<u>1,035,700</u>	<u>489,200</u>	<u>1,013,500</u>
Revenues					
Taxes/Assesments	589,491	554,342	637,700	637,700	465,000
Other	22,496	13,315	1,500	1,500	2,000
Beginning Fund Balance	<u>165,501</u>	<u>305,748</u>	<u>396,500</u>	<u>396,500</u>	<u>546,500</u>
Total Revenue	<u>777,488</u>	<u>873,405</u>	<u>1,035,700</u>	<u>1,035,700</u>	<u>1,013,500</u>

Improvement District #7 (Hidden Ridge Trail):

Bonds for Improvement District #7 are scheduled to be completely paid off in 2018.

City of Show Low					
Improvement District #7					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Operating	0	2,246	2,100	2,100	2,000
Debt Service	28,219	77,987	153,800	79,100	79,100
Capital/Transfers	<u>141,213</u>	<u>515,681</u>	<u>2,000</u>	<u>2,000</u>	<u>94,600</u>
Total All Expenditures	<u>169,432</u>	<u>595,914</u>	<u>157,900</u>	<u>83,200</u>	<u>175,700</u>
Revenues					
Taxes/Assesments	30,952	127,917	137,400	137,400	100,000
Proceeds from Debt	600,000	0	0	0	0
Other	21,111	6,538	100	100	1,000
Beginning Fund Balance	<u>(727)</u>	<u>481,904</u>	<u>20,400</u>	<u>20,400</u>	<u>74,700</u>
Total Revenue	<u>651,336</u>	<u>616,359</u>	<u>157,900</u>	<u>157,900</u>	<u>175,700</u>



City of Show Low, Arizona
Community Facilities Improvement District
FY2011 Budget

Program Goal:

Community Facility Districts (CFD's) are a legally separate entity which provides an alternative method of financing capital improvements within designated areas of the city. These improvements may be streets, sidewalks, streetlights, water infrastructure, sewer infrastructure or other public infrastructure of this nature.

Department Budget:

The Show Low Bluff CFD has been established by the city with the members of the City Council acting as the governing board for the district. The board has the authority to levy taxes on all properties included in the district. A separate CFD budget is adopted by the governing board however the total amount is also reflected within the City of Show Low Budget.

City of Show Low					
Show Low Bluff Community Facilities District					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Operational Costs	4,610	1,000	0	17,200	0
Debt Service	218,795	199,724	229,400	229,400	291,400
Capital/Transfers	<u>1,969,969</u>	<u>42,125</u>	<u>326,800</u>	<u>12,000</u>	<u>1,260,800</u>
Total All Expenditures	<u>2,193,375</u>	<u>242,849</u>	<u>556,200</u>	<u>258,600</u>	<u>1,552,200</u>
Revenues					
Taxes/Assesments	150,659	238,098	244,200	244,200	250,000
Proceeds from Debt	530,000	0	0	0	1,000,000
Other	51,493	2,664	100	100	5,000
Beginning Fund Balance	<u>1,774,849</u>	<u>313,626</u>	<u>311,900</u>	<u>311,539</u>	<u>297,200</u>
Total Revenue	<u>2,507,001</u>	<u>554,387</u>	<u>556,200</u>	<u>555,839</u>	<u>1,552,200</u>

The CFD has budgeted expenditures to cover debt service, billing and collection costs and debt reserves. Assessments are levied based upon debt service requirements and operational needs. When this district was established the City pledged to not exceed a total tax rate \$3.55 per \$100 of assessed valuation. Regardless of this pledge, the District is required to levy whatever rate is required to cover debt service payments.

As this project is in the early stages of development the tax rate will remain constant at the maximum rate of \$3.55 per hundred dollars of assessed valuation. This amount is comprised of \$3.25 for debt service and \$0.30 for maintenance and operations. The M&O collections are transferred to the general fund to cover the cost of administration and indirect oversight. All taxes are collected by Navajo County and remitted to the City on a quarterly basis. During the formation of the district, an additional assessment was levied on each parcel within the CFD and is collected directly by the City. The FY2011 budget includes a potential bond issue, however this would require separate board action to proceed.



City of Show Low, Arizona
Street Light Improvement District
FY2011 Budget

Program Goal:

To account for the proceeds of street light improvement district taxes collected. These proceeds are legally restricted to expenditures of a specified purpose (the payment of electricity to operate the streetlights within the district)

Department Budget:

Street Light Improvement Districts have been established by ordinance to provide a centralized location for the collection of taxes from properties directly benefiting from the district. The City Council acts as the governing board for the district. The City has the authority to levy taxes on all properties included in the district.

City of Show Low					
Street Light Improvement District					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Operating	819	8,737	1,000	1,000	1,500
Electricity	127,139	131,237	150,800	140,000	148,500
Capital/Transfers	<u>980</u>	<u>4,321</u>	<u>0</u>	<u>1,200</u>	<u>1,200</u>
Total All Expenditures	<u>128,937</u>	<u>144,295</u>	<u>151,800</u>	<u>142,200</u>	<u>151,200</u>
Revenues					
Taxes/Assesments	121,273	142,188	140,000	140,000	140,000
Other	1,615	165	100	100	300
Beginning Fund Balance	<u>20,951</u>	<u>14,901</u>	<u>12,900</u>	<u>12,957</u>	<u>10,900</u>
Total Revenue	<u>143,838</u>	<u>157,253</u>	<u>153,000</u>	<u>153,057</u>	<u>151,200</u>

All street light operational costs are to be paid for through a special district property tax assessment. The maximum levy allowed for a street light district is \$1.20 per hundred dollars of assessed valuation for the district. For FY2011 it is anticipated that the rate will remain constant at \$0.0706 per hundred dollars of assessed valuation upon estimated expenditures and revenue requirements. All taxes are collected by Navajo County and remitted to the City on a quarterly basis.



City of Show Low, Arizona
Grant Fund
FY2011 Budget

Program Goal:

The Grants fund has been established to account for revenues and expenditures associated with grants and other restricted funding sources. The use of a separate fund aids in smoothing out departmental operational budgets, as well as providing a central location for the tracking of one-time funding sources.

Departmental Budget:

The Grants fund serves as the general clearinghouse for all one-time grants and restricted funding sources of the City of Show Low. Currently included in this funds' budget are the budgets for Police RICO funds, Community Development Block Grant Funds, the Courts Local Judicial Collection Enhancement Funds, the ongoing administration of the Sitgreaves Communities Wildfire Protection Plan (SCWPP) and the unanticipated revenues/expenditures account (budget control account).

City of Show Low					
Grants Fund					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
General Operations	0	0	0	0	8,500,000
Court Grants	0	0	0	0	20,000
Police Grants	0	0	0	0	50,000
Community Services Grants	<u>0</u>	<u>0</u>	<u>234,600</u>	<u>0</u>	<u>298,400</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>234,600</u>	<u>0</u>	<u>8,868,400</u>
Revenues					
Unanticipated Revenue	0	0	0	0	8,500,000
Federal Grants	56,691	0	264,600	0	304,300
State Grants	0	0	0	0	0
Other/Local	0	0	0	0	70,000
Local Match	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,100</u>
Total Revenue	<u>56,691</u>	<u>0</u>	<u>264,600</u>	<u>0</u>	<u>8,893,400</u>

All current grants will be evaluated and a determination will be made prior to the adoption of the final budget on placement within this fund or to finish them out where currently appropriated. Ongoing operational grants and grants associated with special revenue or enterprise funds will generally be programmed within specific funds and/or departments.

The unanticipated Expenditures/Revenue account is a budget authority account which will be used to establish a budget as grants are awarded or other unforeseen revenue is realized. Transfers from this account may be made within this fund or to other funds. All transfers from this account will require council approval.



City of Show Low, Arizona
Development Impact Fees
FY2011 Budget

Program Goal:

Separate Development Impact Fee funds have been established to account for the inflow of all city development fees levied on new construction within the city. These fees can only be used for the purchase, construction, financing, and furnishing of new capital items directly related to the increased demand on each specific service caused by growth. Development fees cannot be used to subsidize operational needs.

Departmental Budgets:

Revenue collections for development impact fees are directly related to growth, as such total collections of all of these fees are down dramatically from prior years. Consequently as these fees are to be utilized to finance the impacts of growth on the city the demand for these funds should decrease as well. The exception to this is when funds are borrowed utilizing development impact fees as the source of repayment. Both the transportation and library development impact fees were to be utilized to repay debt, with the slow down in collections the general fund will be subsidizing these payments for the foreseeable future.

Parks Development Impact Fee Fund:

Created as a separate fund in FY2010 all prior year collections have been expended on the expansion of Nikolaus Homestead Park completed in FY2010. No projects are planned for FY2011 all fees collected will accumulate within the Parks Development fund.

City of Show Low					
Parks Development Impact Fee					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Debt Service Transfer	0	0	0	0	0
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
Revenues					
Impact Fees	0	0	0	0	5,000
Other	0	0	0	0	0
Beginning Fund Balance	0	0	0	0	0
General Fund Subsidy*	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>

* Fund created FY2010 - all unexpended impact fees collected to date transferred from the general fund

Library Development Impact Fee Fund:

Created as a separate fund in FY2010 all prior year collections have been expended on the construction of the new library building scheduled to be completed in the summer of 2010. All funds collected will be utilized to retire debt through FY2018.

City of Show Low					
Library Development Impact Fee					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Debt Service Transfer	0	0	0	0	5,000
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
Revenues					
Impact Fees	0	0	0	0	5,000
Other	0	0	0	0	0
Beginning Fund Balance	0	0	0	0	0
General Fund Subsidy*	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
* Fund created FY2010 - all unexpended impact fees collected to date transferred from the general fund					

Open Space Development Impact Fee Fund:

Created as a separate fund in FY2010 all prior year collections have been transferred into this fund as part of the FY2010 budget amendment. No specific projects are planned for FY2011 all fees collected will continue to accumulate within the Open Space Development fund.

City of Show Low					
Open Space Development Impact Fee					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Debt Service Transfer	0	0	0	0	0
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>175,100</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>175,100</u>
Revenues					
Impact Fees	0	0	4,000	4,000	5,000
Other	0	0	0	0	0
Beginning Fund Balance	0	0	166,100	166,100	170,100
General Fund Subsidy*	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>0</u>	<u>0</u>	<u>170,100</u>	<u>170,100</u>	<u>175,100</u>
* Fund created FY2010 - all unexpended impact fees collected to date transferred from the general fund					

Recreation Development Impact Fee Fund:

Created as a separate fund in FY2010 all prior year collections have been transferred into this fund as part of the FY2010 budget amendment. No specific projects are planned for FY2011 all fees collected will continue to accumulate within the Recreation Development fund.

City of Show Low					
Recreation Development Impact Fee					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Debt Service Transfer	0	0	0	0	0
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>197,500</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>197,500</u>
Revenues					
Impact Fees	0	0	5,000	5,000	5,000
Other	0	0	0	0	0
Beginning Fund Balance	0	0	187,500	187,500	192,500
General Fund Subsidy*	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>0</u>	<u>0</u>	<u>192,500</u>	<u>192,500</u>	<u>197,500</u>
* Fund created FY2010 - all unexpended impact fees collected to date transferred from the general fund					

Transportation Development Impact Fee Fund:

Created as a separate fund in FY2010 all prior year collections have been expended on debt service associated with the 2006 GADA bond road project. All funds collected will be utilized to retire debt through FY2026.

City of Show Low					
Transportation Development Impact Fee					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Debt Service Transfer	0	0	0	0	50,000
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
Revenues					
Impact Fees	0	0	0	0	50,000
Other	0	0	0	0	0
Beginning Fund Balance	0	0	0	0	0
General Fund Subsidy*	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
* Fund created FY2010 - all unexpended impact fees collected to date transferred from the general fund					

Water Development Impact Fee Fund:

Water Development impact fees provide funding for long term water system related improvements and expansion related to the growth of the city. No projects are planned for FY2011 all fees collected will continue to accumulate within the Water Development fund.

City of Show Low					
Water Development Impact Fee					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Debt Service Transfer	0	0	0	0	0
Capital	<u>9,372</u>	<u>12,242</u>	<u>1,150,000</u>	<u>0</u>	<u>1,185,000</u>
Total All Expenditures	<u>9,372</u>	<u>12,242</u>	<u>1,150,000</u>	<u>0</u>	<u>1,185,000</u>
Revenues					
Impact Fees	180,282	40,678	40,000	40,000	30,000
Other	59,531	21,065	10,000	10,000	5,000
Beginning Fund Balance	810,660	1,050,472	1,100,000	1,100,000	1,150,000
General Fund Subsidy*	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>1,050,472</u>	<u>1,112,214</u>	<u>1,150,000</u>	<u>1,150,000</u>	<u>1,185,000</u>

Wastewater Development Impact Fee Fund:

Wastewater Development impact fees provide funding for long term wastewater system related improvements and expansion related to the growth of the city. The waste water master plan has been carried forward from FY2010, aside from that no projects are planned for FY2011 all fees collected will continue to accumulate within the Wastewater Development fund.

City of Show Low					
Wastewater Development Impact Fee					
Fiscal Year 2011					
Expenditures	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 Amended	FY2010 Estimate	FY2011 BUDGET
Debt Service Transfer	0	0	0	0	0
Capital	<u>107,947</u>	<u>169,665</u>	<u>5,427,700</u>	<u>90,000</u>	<u>5,607,900</u>
Total All Expenditures	<u>107,947</u>	<u>169,665</u>	<u>5,427,700</u>	<u>90,000</u>	<u>5,607,900</u>
Revenues					
Impact Fees	681,606	173,598	250,000	250,000	100,000
Other	327,493	110,136	52,000	52,000	60,000
Beginning Fund Balance	5,076,481	5,977,633	5,125,700	5,235,900	5,447,900
General Fund Subsidy*	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>6,085,580</u>	<u>6,261,367</u>	<u>5,427,700</u>	<u>5,537,900</u>	<u>5,607,900</u>

OFFICIAL BUDGET FORMS

CITY OF SHOW LOW

Fiscal Year 2011

CITY OF SHOW LOW RESOLUTION NO. R2010-22

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA, ADOPTING THE FINAL BUDGET IN THE AMOUNT OF \$53,935,600 FOR THE FISCAL YEAR BEGINNING JULY 1, 2010 AND ENDING JUNE 30, 2011

RECITALS:

WHEREAS, in accordance with the provisions of ARIZ. REV. STAT. §42-17101 et. seq., the Council of the City of Show Low (the "City Council") did, on June 1, 2010, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the City of Show Low, Arizona; and

WHEREAS, publication has been duly made as required by law of said estimates together with a notice that the City Council would meet on June 15, 2010, at the office of the City Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and,

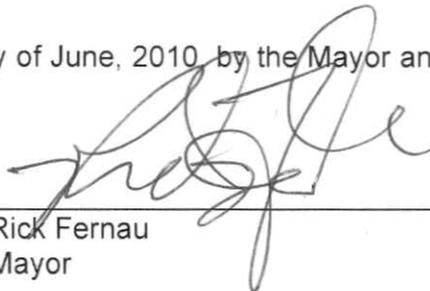
WHEREAS, in accordance with state law and following due public notice, The City Council met on June 15, 2010, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses of tax levies;

ENACTMENTS:

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Show Low, Arizona, as follows:

Section 1. That the statements and schedules attached hereto as Exhibit A and incorporated herein by reference are hereby adopted as the budget of the City of Show Low, Arizona for the fiscal year July 1, 2010 through June 30, 2011.

PASSED AND ADOPTED this 15th day of June, 2010, by the Mayor and Council of the City of Show Low, Arizona.



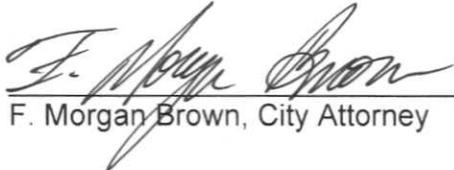
Rick Fernau
Mayor

ATTEST:



Ann Kurasaki, City Clerk

APPROVED AS TO FORM:



F. Morgan Brown, City Attorney

CITY OF SHOW LOW
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2011

AMENDED 3/2/2010

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2010	ACTUAL EXPENDITURES/ EXPENSES ** 2010	FUND BALANCE/ NET ASSETS*** July 1, 2010**	PROPERTY TAX REVENUES 2011	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2011	OTHER FINANCING 2011		INTERFUND TRANSFERS 2011		TOTAL FINANCIAL RESOURCES AVAILABLE 2011	BUDGETED EXPENDITURES/ EXPENSES 2011
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 36,961,586	\$ 18,023,959	\$ 6,573,600	Primary: \$	\$ 12,639,800	\$	\$	\$ 232,200	\$ 2,426,400	\$ 19,445,600	\$ 17,841,300
2. Special Revenue Funds	17,504,800	7,962,000	2,530,300	Secondary: 140,000	16,517,400			1,519,100	37,200	20,706,800	20,706,800
3. Debt Service Funds Available	1,587,400	1,587,400			5,000			962,300		967,300	967,300
4. Less: Designation for Future Debt Retirement			0								
5. Total Debt Service Funds	1,587,400	1,587,400			5,000			962,300		967,300	967,300
6. Capital Projects Funds	6,842,300	90,000	6,960,500		265,000				55,000	7,225,500	7,225,500
7. Permanent Funds											
8. Enterprise Funds Available	5,986,700	5,579,800	722,200		4,694,100				195,000	5,416,300	4,816,300
9. Less: Designation for Future Debt Retirement			0								
10. Total Enterprise Funds	5,986,700	5,579,800	722,200		4,694,100				195,000	5,416,300	4,816,300
11. Internal Service Funds	2,866,200	1,800,000	451,900		1,926,500					2,378,400	2,378,400
12. TOTAL ALL FUNDS	\$ 71,748,986	\$ 35,043,159	\$ 17,238,500	\$ 140,000	\$ 36,047,800	\$	\$	\$ 2,713,600	\$ 2,713,600	\$ 56,139,900	\$ 53,935,600

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC or voter-approved alternative expenditure limitation

	2010	2011
1.	\$ 71,748,986	\$ 53,935,600
2.		
3.	71,748,986	53,935,600
4.		
5.	\$ 71,748,986	\$ 53,935,600
6.	\$ 71,748,986	\$ 53,935,600

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes Expenditure/Expense Adjustments Approved in current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts in this column represent Fund Balance/Net Asset amounts except for amounts invested in capital assets, net of related debt, and reserved/restricted amounts established as offsets to assets presented for informational purposes (i.e., prepaids, inventory, etc.).

CITY OF SHOW LOW
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2011

	2010	2011
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	140,000	140,000
C. Total property tax levy amounts	\$ 140,000	\$ 140,000
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ 140,000	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ 140,000	
C. Total property taxes collected	\$ 140,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	0.0706	0.0706
(3) Total city/town tax rate	0.0706	0.0706

B. Special assessment district tax rates
 Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating one special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.

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

CITY OF SHOW LOW
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 7,939,000	\$ 8,200,000	\$ 7,621,800
Electric Franchise Tax	225,000	225,000	225,000
Gas Franchise Tax	100,000	100,000	100,000
TV Franchise Tax	60,000	60,000	60,000
Licenses and permits			
Business Licenses	15,000	17,000	15,000
Animal Licenses	2,200	2,200	2,500
Intergovernmental			
Urban Revenue Sharing	1,275,000	1,275,000	956,300
Auto in Lieu	565,000	515,000	508,500
State Sales Tax	751,800	726,800	676,700
Intergovernmental/Grants	981,800	1,046,600	301,200
Charges for services			
Development Fees	25,000	25,000	30,000
Other	46,300	49,600	169,700
Planning and Zoning Fees	177,100	167,700	22,000
Library Fees	22,000	22,000	72,500
Parks and Recreation Fees	66,300	69,100	6,000
City TV 4 Fees	16,000	16,000	158,100
Dispatching Fees	149,000	149,000	5,000
Engineering Fees	23,000	15,000	
Fines and forfeits			
Fines and Forfeitures	203,400	198,000	193,000
Photo Enforcement Collections	141,000	278,000	1,400,000
Interest on investments			
Interest earned on Investments		4,000	1,500
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous	156,200	172,400	115,000
Unanticipated Revenues	14,313,186		
Total General Fund	\$ 27,253,286	\$ 13,333,400	\$ 12,639,800

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

CITY OF SHOW LOW
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Tax	\$ 1,200,000	\$ 1,175,000	\$ 1,130,600
Grants	1,765,600	107,900	743,400
Other	67,100	120,100	3,500
Total Highway User Revenue Fund	\$ 3,032,700	\$ 1,403,000	\$ 1,877,500
Local Transportation Assistance Fund			
LTA Funding	\$ 53,700	\$ 29,700	\$
Interest on Investments	200	200	\$
Total Local Transportation Assistance Fund	\$ 53,900	\$ 29,900	\$
Street Light Fund			
Interest on Investments	\$ 100	\$ 100	\$ 300
	\$ 100	\$ 100	\$ 300
Public Transportation Fund			
Grants	\$ 969,300	\$ 500,000	\$ 1,040,600
Contributions	69,900	69,900	137,800
Other	51,500	67,200	84,200
Interest on Investments	500	500	\$
Total Public Transportation Fund	\$ 1,091,200	\$ 637,600	\$ 1,262,600
Cemetery Fund			
Cemetery Plot Sales	\$ 16,000	\$ 16,000	\$ 15,000
Cemetery Services	12,000	12,000	10,000
Interest on Investments	1,400	1,400	500
Total Cemetery Fund	\$ 29,400	\$ 29,400	\$ 25,500
Grants Fund			
Unanticipated Revenue/Grants	\$	\$	\$ 8,500,000
Grants	264,600	\$	374,300
Total Cemetery Fund	\$ 264,600	\$	\$ 8,874,300
Airport Fund			
User Fees/Leases	\$ 1,074,900	\$ 902,700	\$ 1,009,500
Other	11,000	35,000	8,000
Grants	6,118,400	1,900,700	955,200
Interest on Investments	12,000	12,000	5,000
	\$ 7,216,300	\$ 2,850,400	\$ 1,977,700
Aquatic Center			
User Fees	\$ 85,700	\$ 89,700	\$ 100,600
Other	3,000	3,000	19,400
Interest on Investments	\$	\$	\$
	\$ 88,700	\$ 92,700	\$ 120,000
Improvement District #5			
Other (Bonding/Property Tax)	\$ 685,000	\$ 685,000	\$ 550,000
Penalties	1,200	1,200	5,500
Interest on Investments	600	600	1,000
	\$ 686,800	\$ 686,800	\$ 556,500

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

CITY OF SHOW LOW
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
Improvement District #6			
Other (Bonding/Property Tax)	\$ 637,700	\$ 637,700	\$ 465,000
Penalties	500	500	1,000
Interest on Investments	1,000	1,000	1,000
	<u>\$ 639,200</u>	<u>\$ 639,200</u>	<u>\$ 467,000</u>
Improvement District #7			
Other (Bonding/Property Tax)	\$ 125,000	\$ 125,000	\$ 100,000
Penalties			
Interest on Investments	100	100	1,000
	<u>\$ 125,100</u>	<u>\$ 125,100</u>	<u>\$ 101,000</u>
Show Low Bluff CFD			
Assesments	\$ 244,200	\$ 244,200	\$ 250,000
Bonding			1,000,000
Interest on Investments	100	100	5,000
	<u>\$ 244,300</u>	<u>\$ 244,300</u>	<u>\$ 1,255,000</u>
Total Special Revenue Funds	<u>\$ 13,472,300</u>	<u>\$ 6,738,500</u>	<u>\$ 16,517,400</u>
DEBT SERVICE FUNDS			
Debt Service Fund			
Interest on Investments	\$ 21,000	\$ 21,000	\$ 5,000
Total Debt Service Fund	<u>\$ 21,000</u>	<u>\$ 21,000</u>	<u>\$ 5,000</u>
Total Debt Service Funds	<u>\$ 21,000</u>	<u>\$ 21,000</u>	<u>\$ 5,000</u>
CAPITAL PROJECTS FUNDS			
Parks Development Fee	\$	\$	\$ 5,000
Library Development Fees			5,000
Open Space Development Fee	170,100	170,100	5,000
Recreational Development Fees	192,500	192,500	5,000
Transportation Development Fees			50,000
Water Development	50,000	50,000	35,000
Wastewater Development	302,000	302,000	160,000
	<u>\$ 714,600</u>	<u>\$ 714,600</u>	<u>\$ 265,000</u>
Total Capital Projects Funds	<u>\$ 714,600</u>	<u>\$ 714,600</u>	<u>\$ 265,000</u>
PERMANENT FUNDS			
	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

CITY OF SHOW LOW
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
ENTERPRISE FUNDS			
Airport Fund			
User Fees/Leases	\$ 1,074,900	\$ 902,700	\$ _____
Other	11,000	35,000	_____
Grants	6,119,800	1,902,100	_____
Interest on Investments	12,000	12,000	_____
	<u>\$ 7,217,700</u>	<u>\$ 2,851,800</u>	<u>\$ _____</u>
Sewer Fund			
User Fees	\$ 2,000,900	\$ 1,905,000	\$ 1,908,500
Other	14,700	(12,300)	5,100
Grants	500,000	500,000	_____
Interest on Investments	300	300	1,000
	<u>\$ 2,515,900</u>	<u>\$ 2,393,000</u>	<u>\$ 1,914,600</u>
Water Fund			
User Fees	\$ 2,200,000	\$ 1,900,000	\$ 1,914,600
Other	110,600	103,200	124,100
Grants	_____	_____	_____
Interest on Investments	13,500	13,500	10,000
	<u>\$ 2,324,100</u>	<u>\$ 2,016,700</u>	<u>\$ 2,048,700</u>
Refuse Fund			
User Fees	\$ 825,000	\$ 730,000	\$ 729,800
Other	_____	_____	_____
Interest on Investments	1,100	1,100	1,000
	<u>\$ 826,100</u>	<u>\$ 731,100</u>	<u>\$ 730,800</u>
Aquatic Center			
User Fees	\$ 85,700	\$ 89,700	\$ _____
Other	306,500	302,500	_____
	<u>\$ 392,200</u>	<u>\$ 392,200</u>	<u>\$ _____</u>
Total Enterprise Funds	<u>\$ 13,276,000</u>	<u>\$ 8,384,800</u>	<u>\$ 4,694,100</u>
INTERNAL SERVICE FUNDS			
Medical Self-Insurance			
Premiums	\$ 2,079,300	\$ 1,465,000	\$ 1,925,000
Interest on Investments	2,000	2,000	1,500
	<u>\$ 2,081,300</u>	<u>\$ 1,467,000</u>	<u>\$ 1,926,500</u>
Employee Benefit			
	\$ _____	\$ _____	\$ _____
	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>
Total Internal Service Funds	<u>\$ 2,081,300</u>	<u>\$ 1,467,000</u>	<u>\$ 1,926,500</u>
TOTAL ALL FUNDS	<u>\$ 56,818,486</u>	<u>\$ 30,659,300</u>	<u>\$ 36,047,800</u>

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

CITY OF SHOW LOW
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2011

FUND	OTHER FINANCING 2011		INTERFUND TRANSFERS 2011	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Highway Users Revenue Fund (HURF)	\$	\$	\$	\$ 1,011,800
Public Transportation				66,000
Aquatic Center				271,600
Airport				150,600
Debt Service				907,300
Grants Fund				19,100
Refuse Fund			65,000	
Street Light Improvement District			1,200	
Improvement District #5			10,000	
Improvement District #6			10,000	
Improvement District #7			3,000	
Community Facilities District			13,000	
Water			65,000	
Wastewater			65,000	
Total General Fund	\$	\$	\$ 232,200	\$ 2,426,400
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund (HURF)	\$	\$	\$ 1,011,800	\$
Public Transportation			66,000	
Street Light Improvement District				1,200
Improvement District #5				10,000
Improvement District #6				10,000
Improvement District #7				3,000
Community Facilities District				13,000
Grants Fund			19,100	
Aquatics			271,600	
Airport			150,600	
Total Special Revenue Funds	\$	\$	\$ 1,519,100	\$ 37,200
DEBT SERVICE FUNDS				
Debt Service Fund	\$	\$	\$ 962,300	\$
Total Debt Service Funds	\$	\$	\$ 962,300	\$
CAPITAL PROJECTS FUNDS				
Transportation Development Impact Fee	\$	\$	\$	\$ 50,000
Library Development Impact Fee				5,000
Total Capital Projects Funds	\$	\$	\$	\$ 55,000
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$	\$	\$	\$ 65,000
Wastewater				65,000
Refuse				65,000
Total Enterprise Funds	\$	\$	\$	\$ 195,000
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 2,713,600	\$ 2,713,600

CITY OF SHOW LOW
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2011

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2010	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2,010	ACTUAL EXPENDITURES/ EXPENSES* 2010	BUDGETED EXPENDITURES/ EXPENSES 2011
GENERAL FUND				
City Council	\$ 344,672	\$ (16,572)	\$ 128,100	\$ 533,900
General Operations	14,205,934	(3,049,834)	6,945,400	6,959,800
Unanticipated Expenditures	8,500,000	5,813,186		
Human Resources	581,835	(535)	581,300	215,000
Finance	476,336	(33,036)	443,353	522,700
City Magistrate	276,164	(115,864)	160,300	251,400
City Attorney	298,220	(62,720)	235,500	234,500
City Manager	345,442	(35,942)	309,500	325,500
Planning and Zoning	531,365	(36,865)	494,500	403,600
Library	518,034	(34,334)	483,700	451,800
Information Systems	319,504	(65,704)	251,800	300,000
Parks & Facilities Maintenance	910,436	(218,836)	691,763	683,700
Engineering	536,092	(117,392)	418,743	502,800
Police	5,852,716	(1,066,516)	4,824,200	5,358,300
Recreation	294,170	25,730	319,900	313,100
City Clerk	226,569	(10,369)	216,200	193,900
Cable TV-4	156,968	532	157,500	138,300
Community Services Admin	1,586,771	25,429	1,362,200	453,000
Capital Outlay Projects (CO/2010)	1,845,187	(1,845,187)		
Total General Fund	\$ 37,806,415	\$ (844,829)	\$ 18,023,959	\$ 17,841,300
SPECIAL REVENUE FUNDS				
Streets	\$ 6,413,519	\$ (1,087,919)	\$ 2,320,800	\$ 3,858,100
LTAF	238,656	(157,056)	10,500	47,100
Street Light District	217,127	(65,327)	142,200	151,200
Public Transit	1,295,020	(36,920)	731,100	1,386,300
Cemetery	10,000	204,200	34,200	205,500
Airport	7,510,226	(141,026)	2,884,900	2,128,400
Aquatic Center	685,561	(306,961)	378,600	391,600
SID No. 5	627,300	348,600	628,700	903,800
SID No. 6	488,000	547,700	489,200	1,013,500
SID No. 7	83,090	74,810	83,200	175,700
Show Low Bluff CFD	1,051,090	(494,890)	258,600	1,552,200
Grants Fund				8,893,400
Total Special Revenue Funds	\$ 18,619,589	\$ (1,114,789)	\$ 7,962,000	\$ 20,706,800
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 2,636,731	\$ (1,049,331)	\$ 1,587,400	\$ 967,300
Total Debt Service Funds	\$ 2,636,731	\$ (1,049,331)	\$ 1,587,400	\$ 967,300
CAPITAL PROJECTS FUNDS				
Capital Projects - CDBG	\$ 180,477	\$ 84,123	\$	\$
Parks Development Fee				5,000
Library Development Fees				5,000
Open Space Development Fee				175,100
Recreational Development Fees				197,500
Transportation Development Fees				50,000
Water Development	900,000	250,000		1,185,000
Wastewater Development	4,750,000	677,700	90,000	5,607,900
Total Capital Projects Funds	\$ 5,830,477	\$ 1,011,823	\$ 90,000	\$ 7,225,500
ENTERPRISE FUNDS				
Sewer	\$ 2,605,912	\$ (122,312)	\$ 2,493,200	\$ 1,767,900
Water	2,625,962	242,138	2,385,900	2,123,500
Refuse	635,000		700,700	924,900
Total Enterprise Funds	\$ 5,866,874	\$ 119,826	\$ 5,579,800	\$ 4,816,300
INTERNAL SERVICE FUNDS				
Medical Insurance Fund	\$ 1,825,000	\$ 1,041,200	\$ 1,800,000	\$ 2,378,400
Total Internal Service Funds	\$ 1,825,000	\$ 1,041,200	\$ 1,800,000	\$ 2,378,400
TOTAL ALL FUNDS	\$ 72,585,086	\$ (836,100)	\$ 35,043,159	\$ 53,935,600

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

CITY OF SHOW LOW RESOLUTION NO. R2010-xx

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA LEVYING UPON THE ASSESSED VALUATION OF PROPERTY WITHIN THE LIMITS OF THE STREET LIGHT DISTRICT A CERTAIN SUM OF MONEY FOR FISCAL YEAR 2010/2011 TO BE ASSESSED AGAINST THE VALUATION OF REAL PROPERTY FOR SECONDARY TAX PURPOSES

RECITALS:

WHEREAS, the City Council is required by Arizona Revised Statutes ("ARS") §42-17253 to adopt an annual tax levy based upon the rate to be assessed per each One Hundred Dollars (\$100.00) of valuation of property within the City; and

WHEREAS, the secondary tax levy for Fiscal Year 2010/2011 beginning July 1, 2010 must be adopted prior to the third Monday in August, and not less than fourteen days after adoption of the municipal budget; and

WHEREAS, the municipal budget of the City of Show Low was adopted at a meeting of the City Council held on June 15, 2010, at least fourteen days prior to the hearing date for this Resolution #R2010-XX; and

WHEREAS, the City has computed tax rates per One Hundred Dollars (\$100.00) of valuation to be levied and collected, at \$0.0706 for secondary tax rates for the Street Lighting Improvement District.

RESOLVED, That there is hereby levied on each one hundred dollars (\$100.00) of the assessed value of all property, both real and personal, within the defined limits of the street light improvement district, except such property as may be by law exempt from taxation, a secondary property tax rate sufficient to raise the sum of \$140,000, for the District, to be collected as provided by law for the purpose provided by law; and,

RESOLVED, Any failure by the Navajo County officials to properly return the delinquent tax list, irregularity in assessments or omissions in the same, or any irregularity in any proceedings shall not invalidate such proceedings nor invalidate any title conveyed by any tax deed, any sale or proceeding pursuant thereto, the validity of the assessment or levy of taxes, nor the judgment of sale by which the collection of taxes may be enforced. All actions by officers de facto shall be valid as if performed by officers de jure.

PASSED AND ADOPTED this 20th day of July, 2010, by the Mayor and Council of the City of Show Low, Arizona.

Rick Fernau
Mayor

ATTEST:

Ann Kurasaki, City Clerk

APPROVED AS TO FORM:

City Attorney

City of Show Low, AZ
Fund Balance Summary
FY2011

General Fund (11)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	13,338,585	13,738,822	10,941,549	6,573,600
Revenues	14,702,154	13,962,897	13,395,800	12,639,800
Transfers In	0	0	160,200	232,200
Other Sources	258,695	8,500,000	0	0
Expenditures	13,027,508	27,780,328	15,104,759	15,414,900
Transfers Out	4,145,533	6,697,033	2,819,200	2,426,400
	<u>11,126,393</u>	<u>1,724,358</u>	<u>6,573,590</u>	<u>1,604,300</u>
Emergency Reserve	<u>1,604,339</u>	<u>1,604,339</u>	<u>1,604,300</u>	<u>1,604,300</u>
Available	<u>9,522,054</u>	<u>120,019</u>	<u>4,969,290</u>	<u>0</u>

HURF (12)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	3,086,693	190,081	112,863	968,800
Revenues	1,508,818	3,636,209	1,403,000	1,877,500
Transfers In	1,745,215	2,587,229	1,773,700	1,011,800
Other Sources	3,839	0	0	0
Expenditures	6,231,702	6,413,519	2,320,800	3,858,100
Transfers Out	0	0	0	0
	<u>112,863</u>	<u>0</u>	<u>968,763</u>	<u>0</u>
Available	<u>112,863</u>	<u>0</u>	<u>968,763</u>	<u>0</u>

LTAf (13)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	10,067	9,565	27,748	47,100
Revenues	48,622	54,719	29,900	0
Transfers In	0	174,372	0	0
Other Sources	0	0	0	0
Expenditures	30,941	238,656	10,500	47,100
Transfers Out	0	0	0	0
	<u>27,748</u>	<u>0</u>	<u>47,148</u>	<u>0</u>
Available	<u>27,748</u>	<u>0</u>	<u>47,148</u>	<u>0</u>

SLID (14)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	14,901	22,100	12,957	10,900
Revenues	142,351	140,100	140,100	140,300
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	144,295	217,127	141,000	150,000
Transfers Out	0	0	1,200	1,200
	<u>12,957</u>	<u>(54,927)</u>	<u>10,857</u>	<u>0</u>
Available	<u>12,957</u>	<u>(54,927)</u>	<u>10,857</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2011

Public Transportation (15)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	33,749	26,884	116,410	57,700
Revenues	847,528	1,200,521	645,600	1,262,600
Transfers In	0	74,000	26,800	66,000
Other Sources	0	0	0	0
Expenditures	764,867	1,295,020	731,100	1,386,300
Transfers Out	0	0	0	0
	<u>116,410</u>	<u>6,385</u>	<u>57,710</u>	<u>0</u>
Available	<u>116,410</u>	<u>6,385</u>	<u>57,710</u>	<u>0</u>

Cemetery (16)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	160,876	0	184,843	180,000
Revenues	37,440	22,250	29,400	25,500
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	13,473	10,000	34,200	205,500
Transfers Out	0	0	0	0
	<u>184,843</u>	<u>12,250</u>	<u>180,043</u>	<u>0</u>
Available	<u>184,843</u>	<u>12,250</u>	<u>180,043</u>	<u>0</u>

Grants Fund (22)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	0	0	0	0
Revenues	0	260,016	0	374,300
Transfers In	0	0	0	19,100
Other Sources	0	0	0	8,500,000
Expenditures	0	180,477	0	8,893,400
Transfers Out	0	0	0	0
	<u>0</u>	<u>79,539</u>	<u>0</u>	<u>0</u>
Available	<u>0</u>	<u>79,539</u>	<u>0</u>	<u>0</u>

Park Development Fees (23)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	0	0	0	0
Revenues	0	0	0	5,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	5,000
Transfers Out	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2011

Library Development Fees (24)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	0	0	0	0
Revenues	0	0	0	5,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	0
Transfers Out	0	0	0	5,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Open Space Development Fees (25)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	0	0	0	170,100
Revenues	0	0	4,000	5,000
Transfers In	0	0	166,100	0
Other Sources	0	0	0	0
Expenditures	0	0	0	175,100
Transfers Out	0	0	0	0
	<u>0</u>	<u>0</u>	<u>170,100</u>	<u>0</u>
Available	<u>0</u>	<u>0</u>	<u>170,100</u>	<u>0</u>

Recreation Development Fees (26)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	0	0	0	192,500
Revenues	0	0	5,000	5,000
Transfers In	0	0	187,500	0
Other Sources	0	0	0	0
Expenditures	0	0	0	197,500
Transfers Out	0	0	0	0
	<u>0</u>	<u>0</u>	<u>192,500</u>	<u>0</u>
Available	<u>0</u>	<u>0</u>	<u>192,500</u>	<u>0</u>

Transportation Development Fees (27)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	0	0	0	0
Revenues	0	0	0	50,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	0
Transfers Out	0	0	0	50,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2011

Debt Service (31)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	946,943	542,232	1,248,199	0
Revenues	21,533	10,000	21,000	5,000
Transfers In	1,518,446	1,009,287	318,200	962,300
Other Sources	0	0	0	0
Expenditures	1,238,723	1,561,519	1,587,400	967,300
Transfers Out	0	0	0	0
	<u>1,248,199</u>	<u>0</u>	<u>(1)</u>	<u>0</u>
Available	<u>1,248,199</u>	<u>0</u>	<u>(1)</u>	<u>0</u>

Improvement District #5 (35)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	237,413	237,413	289,180	347,300
Revenues	593,997	631,500	686,800	556,500
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	542,230	617,300	618,700	893,800
Transfers Out	0	10,000	10,000	10,000
	<u>289,180</u>	<u>241,613</u>	<u>347,280</u>	<u>0</u>
Available	<u>289,180</u>	<u>241,613</u>	<u>347,280</u>	<u>0</u>

Improvement District #6 (36)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	305,748	305,748	396,518	546,500
Revenues	567,657	567,000	639,200	467,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	476,887	478,000	479,200	1,003,500
Transfers Out	0	10,000	10,000	10,000
	<u>396,518</u>	<u>384,748</u>	<u>546,518</u>	<u>0</u>
Available	<u>396,518</u>	<u>384,748</u>	<u>546,518</u>	<u>0</u>

Improvement District #7 (37)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	481,904	44,356	20,445	74,700
Revenues	134,455	127,500	137,500	101,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	595,914	81,090	81,200	172,700
Transfers Out	0	2,000	2,000	3,000
	<u>20,445</u>	<u>88,766</u>	<u>74,745</u>	<u>0</u>
Available	<u>20,445</u>	<u>88,766</u>	<u>74,745</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2011

Airport (41)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	680,190	51,122	(4,918)	100
Revenues	1,083,344	7,641,514	2,851,800	1,977,700
Transfers In	264,200	455,133	38,100	150,600
Other Sources	175,040	0	0	0
Expenditures	2,207,692	7,955,359	2,884,900	2,128,400
Transfers Out	0	0	0	0
	(4,918)	192,410	82	0
Available	(4,918)	192,410	82	0

Wastewater (42)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	(385,190)	850,123	(46,492)	(146,700)
Revenues	2,568,360	2,477,350	2,393,000	1,914,600
Transfers In	313,010	0	0	0
Other Sources	0	0	0	0
Expenditures	2,542,672	2,605,912	2,468,200	1,702,900
Transfers Out	0	0	25,000	65,000
	(46,492)	721,561	(146,692)	0
Available	(46,492)	721,561	(146,692)	0

Water (43)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	1,557,956	1,320,718	1,043,969	674,800
Revenues	2,265,582	2,454,998	2,016,700	2,048,700
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	2,779,569	2,575,962	2,335,900	2,058,500
Transfers Out	0	50,000	50,000	65,000
	1,043,969	1,149,754	674,769	600,000
Available	1,043,969	1,149,754	674,769	600,000
Water Plant Replacement	400,000	500,000	500,000	600,000
Available	643,969	649,754	174,769	0

Water Development Impact Fee (44)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	1,050,472	1,320,718	1,099,972	1,150,000
Revenues	61,742	62,493	50,000	35,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	12,242	900,000	0	1,185,000
Transfers Out	0	0	0	0
	1,099,972	483,211	1,149,972	0
Available	1,099,972	483,211	1,149,972	0

City of Show Low, AZ
Fund Balance Summary

FY2011

Wastewater Development Impact Fee (45)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	5,977,633	4,643,103	5,235,888	5,447,900
Revenues	283,734	180,000	302,000	160,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	1,025,479	2,378,600	90,000	5,607,900
Transfers Out	0	0	0	0
	<u>5,235,888</u>	<u>2,444,503</u>	<u>5,447,888</u>	<u>0</u>
Available	<u>5,235,888</u>	<u>2,444,503</u>	<u>5,447,888</u>	<u>0</u>

Refuse (47)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	128,713	115,601	163,729	194,100
Revenues	695,371	611,500	731,100	730,800
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	660,355	585,000	650,700	859,900
Transfers Out	0	50,000	50,000	65,000
	<u>163,729</u>	<u>92,101</u>	<u>194,129</u>	<u>0</u>
Available	<u>163,729</u>	<u>92,101</u>	<u>194,129</u>	<u>0</u>

Aquatic (48)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	74,177	20,475	(13,569)	0
Revenues	109,637	120,000	92,700	120,000
Transfers In	304,661	273,793	299,500	271,600
Other Sources	0	0	0	0
Expenditures	502,044	414,268	378,600	391,600
Transfers Out	0	0	0	0
	<u>(13,569)</u>	<u>0</u>	<u>31</u>	<u>0</u>
Available	<u>(13,569)</u>	<u>0</u>	<u>31</u>	<u>0</u>

Self-Insured Medical (62)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	884,980	1,076,523	784,878	451,900
Revenues	1,705,167	2,081,300	1,467,000	1,926,500
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	1,805,269	1,825,000	1,800,000	2,378,400
Transfers Out	0	0	0	0
	<u>784,878</u>	<u>1,332,823</u>	<u>451,878</u>	<u>0</u>
Available	<u>784,878</u>	<u>1,332,823</u>	<u>451,878</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2011

Show Low Bluff (75)

	FY2009	FY2010 Budget	FY2010 Est.	FY2011
Beginning Balance	313,626	14,416	311,539	297,200
Revenues	240,762	205,000	244,300	1,255,000
Transfers In	0	0	0	0
Other Sources	0	831,674	0	0
Expenditures	242,849	1,051,090	246,600	1,539,200
Transfers Out	0	0	12,000	13,000
	<u>311,539</u>	<u>0</u>	<u>297,239</u>	<u>0</u>
Available	<u>311,539</u>	<u>0</u>	<u>297,239</u>	<u>0</u>

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2011 Budget

Year/Bonds	Principal	Interest	Total P & I
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	7,500	57,500
WIFA Loan (Manhole Replacements)	9,704	6,888	16,592
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	\$ 1,431,704	\$ 842,312	\$ 2,274,016
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
WIFA Loan (Manhole Replacements)	9,982	6,610	16,592
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	\$ 1,509,982	\$ 771,538	\$ 2,281,520
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
WIFA Loan (Manhole Replacements)	10,268	6,324	16,592
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	\$ 1,588,268	\$ 687,780	\$ 2,276,048

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2011 Budget

Year/Bonds	Principal	Interest	Total P & I
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
WIFA Loan (Manhole Replacements)	10,562	6,030	16,592
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	\$ 1,621,562	\$ 603,886	\$ 2,225,448
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
WIFA Loan (Manhole Replacements)	10,864	5,728	16,592
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	\$ 1,704,864	\$ 517,381	\$ 2,222,245
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
WIFA Loan (Manhole Replacements)	11,175	5,416	16,592
Improvement District No. 6	415,000	79,200	494,200
Improvement District No. 7	68,000	11,504	79,504
2016 Total	\$ 1,219,175	\$ 422,997	\$ 1,642,173
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
WIFA Loan (Manhole Replacements)	11,495	5,097	16,592
Improvement District No. 6	440,000	54,300	494,300
Improvement District No. 7	71,000	7,848	78,848
2017 Total	\$ 1,277,495	\$ 360,396	\$ 1,637,891

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2011 Budget

Year/Bonds	Principal	Interest	Total P & I
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
WIFA Loan (Manhole Replacements)	11,825	4,767	16,592
Improvement District No. 6	465,000	27,900	492,900
Improvement District No. 7	75,000	4,032	79,032
2018 Total	\$ 1,321,825	\$ 297,849	\$ 1,619,674
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
WIFA Loan (Manhole Replacements)	12,163	4,429	16,592
2019 Total	\$807,163	\$229,304	\$ 1,036,467
2020			
GADA Bonds (Roads)	\$ 345,000	\$ 153,625	\$ 498,625
GADA Bonds (Airport)	80,000	40,750	120,750
WIFA Loan (Manhole Replacements)	12,511	4,081	16,592
2020 Total	\$ 437,511	\$ 198,456	\$ 635,967
2021			
GADA Bonds (Roads)	\$ 365,000	\$ 135,875	\$ 500,875
GADA Bonds (Airport)	85,000	36,625	121,625
WIFA Loan (Manhole Replacements)	12,869	3,722	16,592
2021 Total	\$ 462,869	\$ 176,222	\$ 639,092
2022			
GADA Bonds (Roads)	\$ 375,000	\$ 117,375	\$ 492,375
GADA Bonds (Airport)	90,000	32,250	122,250
WIFA Loan (Manhole Replacements)	13,238	3,354	16,592
2022 Total	\$ 478,238	\$ 152,979	\$ 631,217
2023			
GADA Bonds (Roads)	\$ 390,000	\$ 98,250	\$ 488,250
GADA Bonds (Airport)	90,000	27,750	117,750
WIFA Loan (Manhole Replacements)	13,617	2,975	16,592
2023 Total	\$ 493,617	\$ 128,975	\$ 622,592
2024			
GADA Bonds (Roads)	\$ 410,000	\$ 78,250	\$ 488,250
GADA Bonds (Airport)	95,000	31,500	126,500
WIFA Loan (Manhole Replacements)	14,007	2,585	16,592
2024 Total	\$ 519,007	\$ 112,335	\$ 631,342

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2011 Budget

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
WIFA Loan (Manhole Replacements)	14,408	2,184	16,592
2025 Total	\$ 544,408	\$ 77,684	\$ 622,092
2026			
GADA Bonds (Roads)	\$ 450,000	\$ 35,000	\$ 485,000
GADA Bonds (Airport)	100,000	13,500	113,500
WIFA Loan (Manhole Replacements)	14,820	1,772	16,592
2026 Total	564,820	50,272	\$ 615,092
2027			
GADA Bonds (Roads)	\$ 475,000	\$ 11,875	\$ 486,875
GADA Bonds (Airport)	105,000	8,375	113,375
WIFA Loan (Manhole Replacements)	15,245	1,347	16,592
2027 Total	\$ 595,245	\$ 21,597	\$ 616,842
2028			
GADA Bonds (Airport)	\$ 115,000	\$ 2,875	\$ 117,875
WIFA Loan (Manhole Replacements)	15,681	911	16,592
2028 Total	\$ 130,681	\$ 3,786	\$ 134,467
2029			
WIFA Loan (Manhole Replacements)	\$ 16,130	\$ 462	\$ 16,592
2029 Total	\$ 16,130	\$ 462	\$ 16,592

City of Show Low, AZ
Approved Capital Improvement Projects
FY2011

<u>Department</u>	<u>FY2010</u>	<u>FY2011</u>	<u>Account #</u>
<u>General Operations</u>			
Development Agreement Obligations	0	85,100	11-402-495-7310-1005
Underground Power Lines	122,000	0	11-402-495-7310-0000
Land Acquisition - Library	42,900	0	11-402-495-7400-0000
General Operations Total	164,900	85,100	

<u>Community Services</u>	<u>Amount</u>		<u>Account #</u>
Open Space Preservation	250,000	250,000	11-495-495-7416-0000
Cemetery Improvements	199,300	190,500	16-550-495-7300-5631
Server Replacement	20,000	20,000	11-440-495-7410-0000
Frontier Park	98,500	0	11-495-495-7300-3507
Nikolaus Homestead Park	715,900	0	11-495-495-7300-4207
Express Checkout	25,000	0	11-435-495-7410-0008
Park Improvements	7,500	0	11-445-495-7310-0000
Community Services Total	1,316,200	460,500	

<u>Engineering</u>			
City Hall Renovations	1,693,000	1,693,000	11-402-495-7400-0002
Library Construction	4,313,200	1,000,000	11-402-495-7400-0001
Stormwater Master Plan	25,000	25,000	11-450-495-7300-5708
Engineering Total	6,031,200	2,718,000	

<u>Streets</u>			
Scott Ranch Road	1,980,000	1,176,200	12-500-495-7300-7300
Deuce of Clubs Streetscape	1,500,000	1,000,000	11-402-495-7300-5772
R & R Program Maintenance	627,000	600,000	12-500-495-7300-5791
Old Linden Rd Improvements	550,000	509,800	12-500-495-7300-5702
9th Street Improvements (CDBG)	0	234,600	22-610-495-7300-1055
Traffic Signal Old Linden Road and 260	0	154,000	12-500-495-7310-1104
Adams Reconstruction	0	150,000	12-500-495-7300-1101
McNeil Reconstruction	0	150,000	12-500-495-7300-1102
Willis & Third Reconstruction	0	50,000	12-500-495-7300-1103
General Improvements	91,000	50,000	12-500-495-7310-0000
Sidewalk Program	81,600	47,100	13-510-495-7310-0000
K-Mart Detention Basin	40,200	40,200	12-500-495-7300-5212
Street Lights (CIP)	79,600	26,100	12-500-495-7310-0099
Message Boards	0	10,000	12-500-495-7410-0000
West Whipple Road Re-construction	323,800	0	12-500-495-7300-3208
Central at Paloma Re-construction	340,000	0	12-500-495-7300-3308
Timber Mesa Trail Extension	265,600	0	12-500-495-7300-5555
Show Low Creek Bridge at 260	0	0	12-500-495-7300-5704
General Equipment	60,000	0	12-500-495-7410-0000
Streets Total	5,938,800	4,198,000	

City of Show Low, AZ
Approved Capital Improvement Projects
FY2011

<u>Department</u>	<u>FY2010</u>	<u>FY2011</u>	<u>Account #</u>
<u>Police</u>			
Communication Equipment Replacement	100,000	110,100	11-460-495-7300-0000
Police Vehicle Replacement	67,000	75,000	11-455-495-7420-0000
Police Vehicles - Traffic Safety	0	70,000	11-456-495-7420-0000
Motorcycle Narrow Banding Radios (2)	0	7,000	11-456-495-7420-0000
Communication Equipment	70,000	0	11-455-495-7300-0801
Mobile Data Communications	96,900	0	11-455-495-7300-0802
Special Response Team Equipment	59,600	0	11-455-495-7300-0803
Watchguard Videos & Signals	37,400	0	11-455-495-7300-1501
Watchguard Videos & Signals	12,300	0	11-455-495-7300-9023
Police Total	443,200	262,100	
<u>Public Transportation</u>			
Bus Shelter	258,600	402,600	15-530-495-7410-0000
ADA Accesible Bus - 23 Passenger	123,100	120,900	15-530-495-7410-0000
New Bus	0	110,000	15-530-495-7410-0000
Transfer Point Improvements	0	80,000	15-530-495-7410-0000
Transfer Point Improvements	0	20,000	15-530-495-7410-0077
Shelter Stops	29,100	18,000	15-530-495-7410-0077
Benches	8,000	12,000	15-530-495-7410-0077
Shelter Stops	18,900	6,000	15-530-495-7410-0000
Benches	17,800	4,000	15-530-495-7410-0000
Maintenance Vehicle	35,000	3,500	15-530-495-7410-0000
Pave Driveway	20,000	0	15-530-495-7410-0000
Bus	63,000	0	15-530-495-7410-0000
Public Transportation Total	573,500	777,000	
<u>Airport</u>			
Runway 6/24 - Safety Area improvements	2,115,000	515,000	41-750-495-7300-3519
Snow Removal Equipment	0	356,300	41-750-495-7410-1105
Wildlife Hazard Assesment	68,600	60,000	41-750-495-7300-0035
Runway 36 Protection Zone - Land	102,000	50,000	41-750-495-7300-6108
Runway 6/24 - Environmental Assesment	34,000	0	41-750-495-7300-5206
Community Challenge Landscape	5,400	0	41-750-495-7300-6208
Safety Management System	47,700	0	41-750-495-7300-6408
Airport Total	2,372,700	981,300	

City of Show Low, AZ
Approved Capital Improvement Projects
FY2011

<u>Department</u>	<u>FY2010</u>	<u>FY2011</u>	<u>Account #</u>
<u>Wastewater</u>			
Manhole Replacements	500,000	130,000	42-755-495-7310-0209
Wastewater Treatment Plant Modifications	100,000	100,000	42-755-495-7300-5837
Dredge	0	70,000	42-755-495-7410-0000
Merrill & 31st Street	0	66,000	42-755-495-7310-1108
General Improvements	364,000	58,000	42-755-495-7310-0000
6th Street	0	50,000	42-755-495-7310-1105
Willis Project	0	50,000	42-755-495-7310-1106
Wastewater Masterplan	240,800	40,000	45-770-495-7300-0108
East Owens Line Extension (St. Ritas)	0	20,000	42-755-495-7310-1109
Sewer TV Software	0	15,000	42-755-495-7410-0000
General Equipment	125,000	10,000	42-755-495-7410-0000
Wastewater Total	1,329,800	609,000	

<u>Water</u>			
Show Low Heights 9th Dr	0	150,000	43-760-495-7310-1109
Show Low Heights 10th Dr	0	150,000	43-760-495-7310-1110
Water Plant Reserve	100,000	100,000	43-760-495-7100-0000
General Improvements	725,000	88,200	43-760-495-7310-0000
10-Wheeler	0	50,000	43-760-495-7410-0000
Water Total	825,000	538,200	

Total Capital **18,995,415** **10,629,200**

<u>CIP Reserves</u>			
Wastewater Development Impact Fees	0	5,567,900	45-770-490-8140-0000
Show Low Bluff CFD	0	1,247,800	75-730-490-8140-0000
Water Development Impact Fees	0	1,185,000	44-765-490-8140-0000
Improvement District #6	0	521,300	36-735-490-8140-0000
Improvement District #5	0	330,800	35-730-490-8140-0000
Recreation Development Impact Fees	0	197,500	26-400-490-8140-0000
Open Space Development Impact Fees	0	175,100	25-400-490-8140-0000
Refuse Collection	0	149,900	47-780-490-8140-0000
Improvement District #7	0	91,600	37-737-490-8140-0000
Parks Development Impact Fees	0	5,000	23-400-490-8140-0000
Water Total	0	9,471,900	

Total Capital and CIP Reserves **18,995,415** **20,101,100**

City of Show Low, AZ

Capital Improvement Plan

FY2011 - FY2015

	FY 2011**	FY 2012*	FY 2013*	FY 2014*	FY 2015*
Public Works and Streets					
R & R Program	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Scott Ranch Road	\$200,000	\$200,000	\$0	\$0	\$0
Traffic Signal Old Linden Road & 260	\$154,000	\$0	\$0	\$0	\$0
Adams Reconstruction	\$150,000	\$0	\$0	\$0	\$0
McNeil Reconstruction	\$150,000	\$0	\$0	\$0	\$0
General Improvements	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000
Willis & 3rd Reconstruction	\$50,000	\$0	\$0	\$0	\$0
Message Boards	\$10,000	\$0	\$0	\$0	\$0
Sierra Pines Trl from US 60 to Ridge Crest	\$0	\$609,750	\$660,000	\$0	\$0
Sierra Park Trail from Woolford to Sierra Pines Dr.	\$0	\$252,000	\$0	\$0	\$0
Stormwater Masterplan	\$0	\$200,000	\$200,000	\$200,000	\$200,000
Lower power lines Deuce of Clubs and install Lights	\$0	\$100,000	\$100,000	\$100,000	\$100,000
Six Wheeler with Plow and Spreader	\$0	\$100,000	\$0	\$0	\$0
Sidewalk Program	\$0	\$50,000	\$50,000	\$50,000	\$50,000
Sierra Pine Dr from Sierra Pines Trail to Sierra Park	\$0	\$0	\$0	\$300,000	\$0
16th Ave from McNeil to Old Linden Road	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,164,000	\$2,011,750	\$1,510,000	\$1,150,000	\$850,000
Community Services & Culture					
Niklaus Park Lights	\$0	\$200,000	\$200,000	\$200,000	\$200,000
Parking Lot Frontier Park	\$0	\$100,000	\$0	\$0	\$0
Work @ City Campus	\$0	\$150,000	\$0	\$150,000	\$0
Server Replacement	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Cemetery Expansion & Improvements	\$10,500	\$50,000	\$50,000	\$50,000	\$50,000
Open Space Preservation	\$0	\$25,000	\$25,000	\$25,000	\$25,000
Show Low Park Lake	\$0	\$750,000	\$0	\$0	\$0
Trails	\$0	\$100,000	\$100,000	\$0	\$0
Old Town Site Improvements	\$0	\$200,000	\$200,000	\$200,000	\$200,000
City Campus improvements	\$0	\$50,000	\$0	\$0	\$0
TOTAL	\$30,500	\$1,645,000	\$595,000	\$645,000	\$495,000
Public Transportation					
Accessible Busses - Fleet Expansion	\$0	\$100,000	\$0	\$0	\$100,000
Accessible Busses - Fleet Replacement	\$110,000	\$0	\$0	\$110,000	\$0
Transfer Point Improvements	\$100,000	\$0	\$0	\$150,000	\$0
Shelter Stops	\$24,000	\$20,000	\$20,000	\$20,000	\$20,000
Benches	\$16,000	\$15,000	\$15,000	\$15,000	\$15,000
Facility Improvements	\$0	\$0	\$0	\$0	\$150,000
TOTAL	\$250,000	\$135,000	\$35,000	\$295,000	\$285,000
Police					
Police Vehicles - Fleet Replacement	\$75,000	\$105,000	\$105,000	\$105,000	\$105,000
Police Vehicles - Fleet Expansion	\$70,000	\$35,000	\$35,000	\$35,000	\$35,000
Communication Equipment Replacement	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Motorcycle Narrow Banding Radios	\$7,000	\$0	\$0	\$0	\$0
TOTAL	\$192,000	\$180,000	\$180,000	\$180,000	\$180,000
Wastewater					
General Improvements	\$58,000	\$300,000	\$300,000	\$300,000	\$300,000
Wastewater Treatment Plant	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000
Wastewater Treatment Plant Modifications	\$100,000	\$100,000	\$0	\$0	\$0
6th Street	\$50,000	\$0	\$0	\$0	\$0
Willis Project	\$50,000	\$0	\$0	\$0	\$0
Fools Hollow Wash 24dr to Lift station	\$0	\$0	\$0	\$0	\$0
Merrill & 31st Street	\$66,000	\$0	\$0	\$0	\$0
East Owens Line Extension (St. Ritas)	\$20,000	\$0	\$0	\$0	\$0

City of Show Low, AZ

Capital Improvement Plan

FY2011 - FY2015

	FY 2011**	FY 2012*	FY 2013*	FY 2014*	FY 2015*
Wastewater (continued)					
Manhole Replacements	\$130,000	\$0	\$0	\$0	\$0
General Equipment	\$10,000	\$50,000	\$50,000	\$100,000	\$100,000
Dredge	\$70,000	\$0	\$0	\$0	\$0
Vehicles	\$0	\$30,000	\$30,000	\$0	\$30,000
Sewer TV Software	\$15,000	\$0	\$0	\$0	\$0
Old City Hall Area	\$0	\$325,000	\$0	\$0	\$0
Sierra Vista Sub Division	\$0	\$244,750	\$0	\$0	\$0
City Park Area	\$0	\$175,000	\$200,000	\$0	\$0
Bagnal Wash	\$0	\$0	\$164,650	\$0	\$0
West Wood Sub Division	\$0	\$0	\$0	\$147,000	\$0
McNeil From 4th to 8th	\$0	\$0	\$125,650	\$0	\$0
10th PI and 9th PI	\$0	\$64,250	\$0	\$0	\$0
Park Valley to Bison	\$0	\$0	\$113,150	\$0	\$0
5th and 6th PI	\$0	\$0	\$0	\$350,000	\$0
Days Inn	\$0	\$0	\$74,100	\$0	\$0
TOTAL	\$569,000	\$1,289,117	\$2,057,550	\$1,897,000	\$1,430,000

Water					
Improvements	\$88,200	\$300,000	\$400,000	\$400,000	\$400,000
Show Low Heights 9th Drive	\$150,000	\$0	\$0	\$0	\$0
Show Low Heights 10th Drive	\$150,000	\$0	\$0	\$0	\$0
Show Low Heights	\$0	\$400,000	\$300,000	\$0	\$0
4th Ave From Cooley to Old Linden Road	\$0	\$67,000	\$0	\$0	\$0
Willis Water Line	\$0	\$40,000	\$0	\$0	\$0
National Guard US 60 to Corporate Way	\$0	\$42,500	\$0	\$0	\$0
Mogollon Stae Route 260 to 43rd	\$0	\$0	\$442,000	\$0	\$0
Burke to 11th PI	\$0	\$17,500	\$0	\$0	\$0
10th from Cooley to Old Linden Road	\$0	\$39,000	\$0	\$0	\$0
8th Ave	\$0	\$27,000	\$0	\$0	\$0
3rd Dr Deuce of Clubs to Oliver	\$0	\$40,500	\$0	\$0	\$0
New Water Tank	\$0	\$0	\$900,000	\$0	\$0
New Well	\$0	\$0	\$700,000	\$0	\$0
Water Treatment Plant Reserves	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Mills from Owens to 6th PI	\$0	\$50,000	\$0	\$0	\$0
1st PI from Old Linden Road Central	\$0	\$27,500	\$0	\$0	\$0
5th Dr from Old Linden and McNeil	\$0	\$0	\$135,000	\$0	\$0
New water lines in City Park	\$0	\$75,000	\$0	\$0	\$0
11th Ave From Owens and McNeil	\$0	\$68,000	\$0	\$0	\$0
Fairway Park 43rd way, Cul de sac, circular Loop	\$0	\$100,000	\$0	\$0	\$0
Savage from Central to Sylvester	\$0	\$0	\$0	\$207,000	\$0
Fairway Park 44th Drive	\$0	\$0	\$0	\$125,000	\$0
Deuce of Clubs NPC to Central	\$0	\$0	\$0	\$72,500	\$0
McNeil and 1st Dr	\$0	\$0	\$58,650	\$200,000	\$0
Cooley from 11th St to 8th St	\$0	\$0	\$0	\$60,000	\$0
10-Wheeler	\$50,000	\$0	\$0	\$0	\$0
Backhoe	\$60,000	\$60,000	\$0	\$0	\$0
General Equipment	\$0	\$30,000	\$50,000	\$100,000	\$100,000
TOTAL	\$598,200	\$1,394,000	\$3,035,650	\$1,164,500	

City of Show Low, AZ

Capital Improvement Plan

FY2011 - FY2015

	<u>FY 2011**</u>	<u>FY 2012*</u>	<u>FY 2013*</u>	<u>FY 2014*</u>	<u>FY 2015*</u>
Airport					
Snow Removal Equipment	\$356,300	\$0	\$0	\$0	\$0
Design and Construct Taxiway "D" Phase 1	\$0	\$600,000	\$0	\$0	\$0
Construct De-Icing Containment Facility	\$0	\$250,000	\$0	\$0	\$0
Construction Auto Parking 200 spaces	\$0	\$1,000,000	\$0	\$0	\$0
Install Utilities Airside, Phase 2	\$0	\$350,000	\$0	\$0	\$0
Design Power Line Obstruction Removal	\$0	\$130,000	\$0	\$0	\$0
Design Runway 6 EMAS	\$0	\$0	\$265,000	\$0	\$0
Design Runway 24 EMAS	\$0	\$0	\$300,000	\$0	\$0
Utility Study	\$0	\$0	\$30,000	\$0	\$0
Construction Power Line Removal	\$0	\$0	\$2,900,000	\$0	\$0
Pavement Maintenance Runway 3-21	\$0	\$0	\$100,000	\$0	\$0
Aquire SRE Equipment	\$0	\$0	\$275,000	\$0	\$0
Construct Wash Facility	\$0	\$0	\$175,000	\$0	\$0
Master Plan Update	\$0	\$0	\$200,000	\$0	\$0
Construction Runway 6 EMAS	\$0	\$0	\$5,100,000	\$0	\$0
Design Runway 6/24 Strengthening	\$0	\$0	\$0	\$67,000	\$0
Design Taxiway "A" Strengthening	\$0	\$0	\$0	\$39,000	\$0
Design Terminal Apron Strengthening	\$0	\$0	\$0	\$39,000	\$0
Construction Runway 24 EMAS	\$0	\$0	\$0	\$5,100,000	\$0
Install Instrument Approach Runway 24	\$0	\$0	\$0	\$2,000,000	\$0
Construct Runway 6/24 Strengthening	\$0	\$0	\$0	\$0	\$2,120,000
Construct Taxiway "A" Strengthening	\$0	\$0	\$0	\$0	\$1,215,000
Construct Apron Strengthening	\$0	\$0	\$0	\$0	\$520,000
	<u>\$356,300</u>	<u>\$2,330,118</u>	<u>\$9,345,000</u>	<u>\$7,245,000</u>	<u>\$3,855,000</u>
Capital Improvement Plan Total	<u>\$3,160,000</u>	<u>\$8,984,985</u>	<u>\$16,758,200</u>	<u>\$12,576,500</u>	<u>\$7,095,000</u>

**FY2011 Does not include carry-over projects

*FY2012 - FY2015 is for planning purposes only. No specific funding sources have been identified.



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 Mayor and Council that sets the spending limits for the fiscal year.
Appropriation	Specific amount of monies authorized by the Mayor and Council for the purposes of incurring obligations and acquiring goods and services.
Assessed Valuation	A value set upon real property by the County Assessor for the purpose of levying property taxes.
Base Budget	The ongoing expense for personnel, contractual services, commodities, and the replacement of equipment to maintain service levels previously established by the Mayor and Council.
Bonds	A certificate of debt guaranteeing a payment of a specified amount of money by a specified future date.
Budget	Financial plan of estimated expenditures and anticipated resources adopted for a specific period of time outlining a plan for achieving Mayor and Council goals and objectives.
Capital Items	Any item with a purchase price exceeding \$2,500.
Capital Projects Budget	The expenditures of revenues for major capital projects and items such as city buildings, parks, acquisition of land, major street construction, and reconstruction, water and sewer lines, and any other project which adds to the capital assets or infrastructure of the city.
Cash Basis	A basis of accounting in which transactions are recognized only when cash is increased or decreased.
CFD	Community Facility District – A special assessment district established by the Mayor and Council to levy taxes to pay for new infrastructure improvements associated with growth.
CIP	Capital Improvement Plan
Contingency	Monies which have not been allocated to any specific purpose and may only be utilized after receiving Mayor and Council approval.
Capital Project Funds	These funds accounts for resources providing for the acquisition or construction of all capital facilities and items.
Debt Service	Principal and interest payments on borrowed funds such as bonds.
Debt Service Funds	Used to account for the accumulation of resources for, and the payment of, general long-term debt, principal, and interest.
Encumbrance	Accounting concept that recognizes a commitment to expend resources in the future.

Enterprise Fund	Used to account for the business-like activities of a government. These are activities which are financed and operated in a manner where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
Estimated Revenue	The amount of projected revenue to be collected during the fiscal year.
Expenditure	Represents a decrease in fund resources for the acquisition of goods or services.
Expenditure Limitation	An amendment to the Arizona State Constitution that limits annual expenditures of all municipalities. The Economic Estimates Commission sets the limit based upon population growth and inflation. All municipalities have the option of Home Rule where the voters approve a four-year expenditure limit based on revenues received. Surprise citizens have approved the Home Rule Option since the inception of the expenditure limitation.
FTE	Full Time Equivalent – 2080 hours worked equates to 1.0 full time equivalent position.
Fiscal Year	Any period of twelve consecutive months that establishes the beginning and the ending of financial transactions. For the city of Show Low this period begins July 1 and ends June 30.
Fund	A set of self-balancing accounts that record revenues and expenditures associated with specific activities.
Fund Balance	Carry over funds due to actual revenues exceeding actual expenditures.
GAAP	Generally Accepted Accounting Principles - A collection of rules and procedures and conventions that define accepted accounting practice; includes broad guidelines as well as detailed procedures.
General Fund	The fund used to measure all financial transactions of the municipality except those required by law or agreement to be accounted for in another fund. The general fund is primary operating fund of the city.
GFOA	Government Finance Officer's Association
G.O. Bond	General Obligation Bond - A bond on which the issuer guarantees the repayment of principal and interest. It is a pledge of unlimited taxing power.
Goal	A statement of broad direction, purpose, or intent on the needs of the community. A goal is general and timeless.
Grant	A contribution by the state or federal government or other organization to support a particular function.
HURF	Highway User Revenue Fund - This revenue source consists of state taxes collected on gasoline, vehicle licenses, and a number of other additional transportation related fees. These funds must be used for street and highway purpose.

ICMA CPM	International City/County Management Association, Center for Performance Measurement - A results-oriented system that allows local governments to: 1) set appropriate targets and assess whether they are being met, 2) distinguish success from failure, 3) highlight accomplishments, and 4) demonstrate results to win support.
Infrastructure	The large scale public systems, services, and facilities that are necessary for economic activity, including power and water supplies, public transportation, telecommunication, and roads.
Intergovernmental Revenue (Shared)	Revenue received from other governmental agencies (e.g., state sales tax, state income tax, gasoline tax, motor vehicle license)
Internal Service Funds	Used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, on a cost-reimbursement basis.
Long Term Debt	Debt with a maturity of more than one year after the date of issuance.
LTAF	Local Transportation Assistance Fund—State lottery funds shared with cities for the purposes of transportation and transit. Also included in this funding source is LTAF II which are grants distributed to cities when and if all other funding requirements of state lottery funds are met.
M&O	Maintenance and Operation - The day-to-day operating and maintenance cost of a municipality including such things as personnel, gas, electric utility bills, telephone expense, reproduction costs, postage, and vehicle maintenance.
Management Indicators	A measurable means of evaluating impact of budget on achieving stated objects.
MGD	Millions of Gallons per Day
MPC	Municipal Property Corporation - A non-profit corporation established for the purpose of issuing debt to purchase municipal facilities and equipment that it leases to the city.
Objectives	A desired outcome that is measurable and that can be achieved within a specific time frame.
Operating Budget	A budget for the delivery of ongoing city services, to include expenditures such as personal services, contractual services, commodities, and operating capital items.
Operating Comparison	All Expenditures/Revenues except for Capital and Debt Service.
Performance Indicators	Statistical information which denotes the demands for services within a department/division.
Primary Property Tax	A limited tax levy used for general government operations. State statute restricts the total levy to a 2% annual increase plus an increase for any new construction and / or annexation. The City of Show Low does not assess a primary property tax.
Property Tax Rate	The amount of tax levied for each \$100 of assessed valuation.

Reserves	Money that has been set aside in the event of revenue shortfalls.
Resources	Total monies available for appropriation purposes to include revenues, fund balances, transfers, and other financing services (i.e. bond proceeds).
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).
Revenue	Resources achieved from taxes, user charges/fees, and other levels of government.
ROW	Right of Way
RPTA	Regional Public Transportation Authority
Secondary Property Tax	Voter approved tax levy which can only be used to retire general bonded debt obligations.
Special Revenue Funds	Used to record the receipt of funding from specific revenue sources (other than special assessments, trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.
SLID	Street Light Improvement District - Special taxing district established to pay the costs of electricity associated with street lights within a specific subdivision. Tax rate is limited to a maximum of \$1.20 per \$100 of assessed value.
Tax Levy	The total amount to be raised by general property taxes for purposes specified in the Tax Levy ordinance.
Transfer	An inter-fund transaction where one fund contributes resources to another fund where the resources are expended.