

City of Show Low, Arizona



FY2012 Final Budget

City of Show Low, Arizona
FY2012 Final Budget



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, ARIZONA
FY2012 BUDGET
TABLE OF CONTENTS

<u>Description</u>	<u>Page Number</u>
City Manager's Budget Message	1
Budget Calendar	6
Organizational Chart and Personnel	7
Revenue	9
General & Special Revenue Funds	
City Council.....	18
City Manager.....	20
City Attorney.....	22
City Clerk.....	24
General Operations.....	26
Human Resources.....	28
Finance.....	30
Planning & Zoning.....	32
Community Services Administration.....	34
Information Services.....	36
City 4 TV.....	38
Library.....	40
Recreation & Aquatics.....	42
Facilities Maintenance.....	45
Parks Maintenance.....	47
Public Transportation.....	49
Police.....	51
Magistrate Court.....	59
Engineering.....	61
Streets.....	63
Airport.....	66
Debt Service Fund.....	69
Self Insured Medical.....	70
Cemetery.....	71
Enterprise Funds	
Water Services.....	72
Wastewater.....	75
Sanitation.....	78
Special Districts	
Improvement Districts.....	80
Show Low Bluff Community Facilities District.....	82
Street Light Improvement District Fund.....	83
Capital and Grants Fund	
Capital Projects/Grants Fund.....	84
Development Impact Fees.....	85
- Parks Development Impact Fee	
- Library Development Impact Fee	
- Open Space Development Impact Fee	
- Recreation Development Impact Fee	
- Transportation Development Impact Fee	
- Water Development Impact Fee	
- Wastewater Development Impact Fee	
Appendix	
Budget Adoption Resolution - State Budget Forms.....	89
Tax Levy Resolution.....	102
Fund Balance Analysis.....	104
Debt Service Summary.....	111
Schedule of Capital Projects.....	115
5-year Capital Improvement Plan.....	118
Glossary.....	120

**CITY OF SHOW LOW
FY2012 BUDGET**

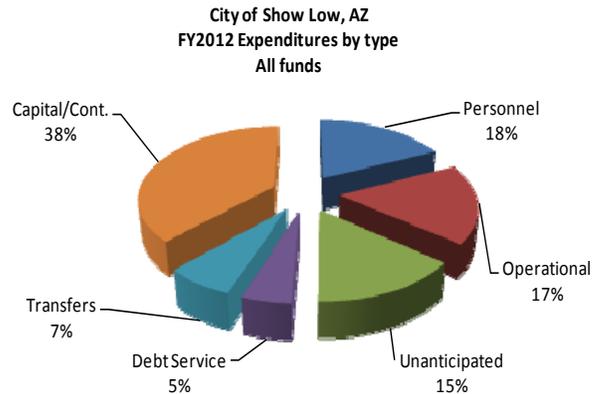
June 8, 2011

Honorable Mayor and City Council:

I am pleased to submit to you the final budget for the City of Show Low for fiscal year 2012 (July 1, 2011 through June 30, 2012) as adopted on June 7, 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 recommended **\$57,028,400** expenditure limitation budget includes:

1. \$10,318,700 for Personnel Costs
2. \$10,014,000 for Operational Costs
3. \$ 3,940,700 for inter-fund transfers
4. \$ 2,806,500 for Debt Service
5. \$21,448,500 for Capital/Contingencies
6. \$ 8,500,000 Unanticipated



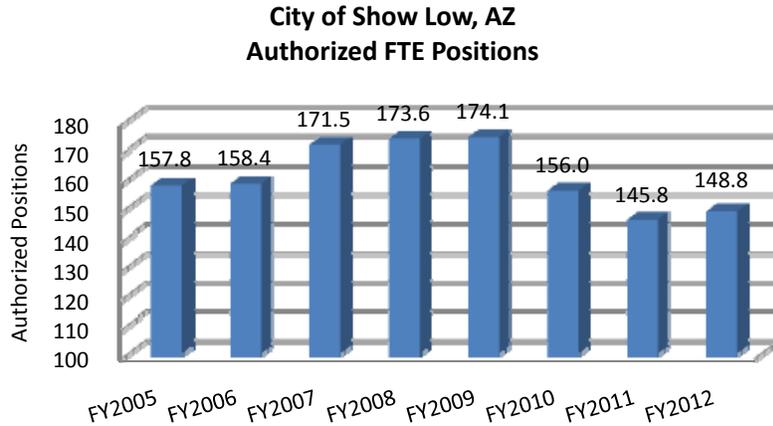
This was once again an extremely challenging budget process. Sales tax and building-related revenues have declined significantly over the past years and have appeared to level out over the last year at significantly reduced amounts. Non-Grant revenues in the General Fund are projected to decrease by approximately \$197,300 (2.7%) from the FY2011 ending estimates. Further analysis shows that FY2012 revenues are projected to be nearly \$1.8 million less than actual collections in **FY2009**. As adopted the budget is balanced, realistic and fiscally sound.

State-shared revenue distributions for FY2012 are based on 2010 census information which shows an increase in population from 9,885 to 10,660. Based on the new population numbers, economic conditions and modifications by the state legislature the Arizona Department of Revenue (ADOR) estimates that distributions to the city will increase by 41,400 (1%).

As state shared revenues make up 19% of HURF and General Fund revenues, any changes by the state will have a direct impact on our operations. As we have no control over, or input on, the projections developed by the state, we have programmed all state shared revenues at 95% of state estimates. This more conservative approach will allow us more flexibility in addressing any financial challenges or revenue modifications that may arise throughout the fiscal year.

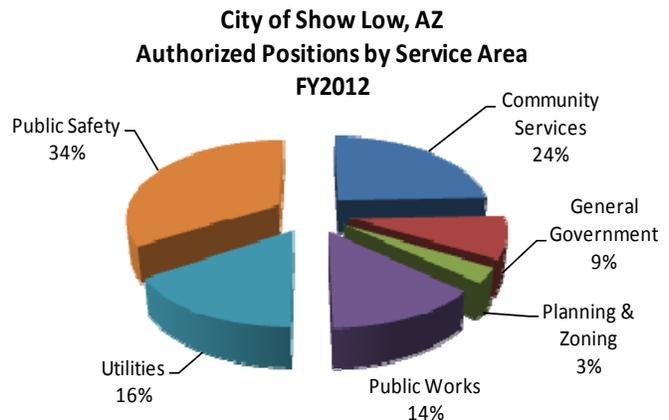
Following considerable reductions in revenue collections in prior years, revenue collection levels have stabilized and are generally projected to continue at current levels. Our single most significant source of general fund income is local sales tax. Based on current trends, sales tax collections for FY2011 are anticipated to exceed our budget estimates by \$378,200 and will

remain flat through FY2012 at \$8.0 million. As with state shared revenues, this is a number that is conservatively estimated and will continue to be evaluated throughout the year.



All departments submitted budget requests that concentrated on maintaining or 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 impacts service levels.

City staff spent many hours reviewing service level trends and staffing patterns so that the impact of reductions would be minimal. Given the continued state of the economy there are minimal changes to the total number of authorized fulltime equivalent (FTE) positions. Program reductions implemented in FY2011 continue into FY2012 including reduced pool hours, library computer lab staffing and code enforcement.



Overall the number of authorized positions citywide is 148.8 FTE's, an increase of 3.0 FTE's over FY2011 and a total reduction of 25.4 FTE's (15%) 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. The final includes a 2% cost of living adjustment for all employees. This is the 1st increase our employees have received since July, 2008.

BUDGET FORMAT STAYS MUCH THE SAME FOR FY2012

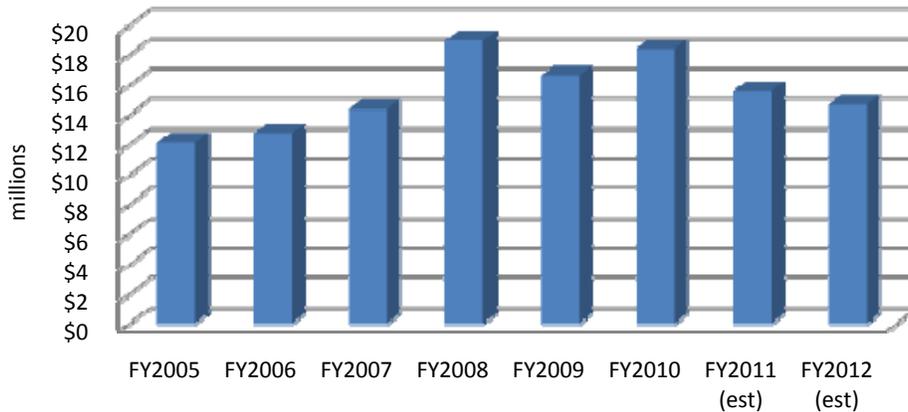
While the process continues to be refined, the budget format is much the same as last year with a few improvements. We have continued to provide historical line-item information for each department for comparative purposes. City staff hosted a town hall meeting to receive citizen input on the budget and provided citizen input forms on the internet and at all city facilities. No

input was received at the town hall and input from the budget request forms was utilized during the budget review process.

GENERAL FUND

The general fund is the major operating fund of the City with expenditures for FY2012 totaling \$14,689,300. This is a reduction of \$3.0 million (21%) from FY2011 due mainly to the completion of a few large capital items in FY2011 including the City Hall, Library and Deuce of Clubs Streetscape.

**City of Show Low, AZ
General Fund Expenditures**



Many of these projects were funded through years of savings reflected in the beginning fund balance. Now that these projects are complete and our savings have been expended as planned, there will be fewer and smaller capital projects included in the annual budget until such time as our savings account is re-built or other funding sources become available.

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 programmed at \$426,000. In addition to this program which is strictly for slurry seals and other planned maintenance activities, individual projects have been programmed separately to address major reconstruction needs.

CAPITAL PROJECTS

For FY2012 capital projects proposed for all funds total \$12,045,400. 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 final FY2011 carry-overs and CIP reserves, mainly development impact fees. CIP reserves, programmed at \$9,153,100; are funds that are dedicated for a specific purpose, such as development impact fees, 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 Sanitation 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 the ongoing operation and maintenance of the system. The water fund includes all revenues and expenditures associated with the FY2011 acquisition of the Pineview water company. Although new rates will be implemented on July 1st, the adopted budget is based upon current rates for the water and wastewater funds. Revenue projections in the sanitation fund reflect an increased rate due to the implementation of curbside recycling.

OTHER PROGRAMS

Show Low Regional Airport – The airport will continue improving its facilities in FY2012 through a number of federal and state grants funded. Having finalized nearly \$2.0 million of improvements in FY2011, grants will be submitted for nearly \$1.0 million this 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 FY2012. The City of Show Low's FY2012 contribution is estimated at \$81,600.

Sanitation – With the addition of curbside recycling, the city exercised the remaining three one-year contract extensions with Waste Management for trash collection services. Based on the implementation of the recycling program, price adjustments based on Consumer Price Index changes and any change in fuel prices over a specified base rate will not be implemented this fiscal year as allowed in our contract.

Aquatic Center – In FY2011 the aquatic center modified its hours of operation and reassigned some personnel to save money, this will continue into FY2012. We forecast that the aquatic center will require a subsidy of approximately \$250,000 from the General Fund in FY2012. This compares to an estimated subsidy of \$309,216 from the General Fund in FY2011.

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 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. Changes in plan design implemented in January included increased premiums for both the city and the employee.

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.

A schedule of all debt of the City is included in the last section of the budget book. Total outstanding debt in FY2012 is \$19,093,030 of which \$5,187,000 is improvement district debt and \$13,906,030 is regular city debt. Included in this amount is the full authorization of \$3.8 million of WIFA debt for the acquisition of the Pineview Water Company.

SUMMARY

The budget for FY2012 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 FY2012. 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,

A handwritten signature in black ink, appearing to read 'Ed Muder', written in a cursive style.

Ed Muder,
City Manager

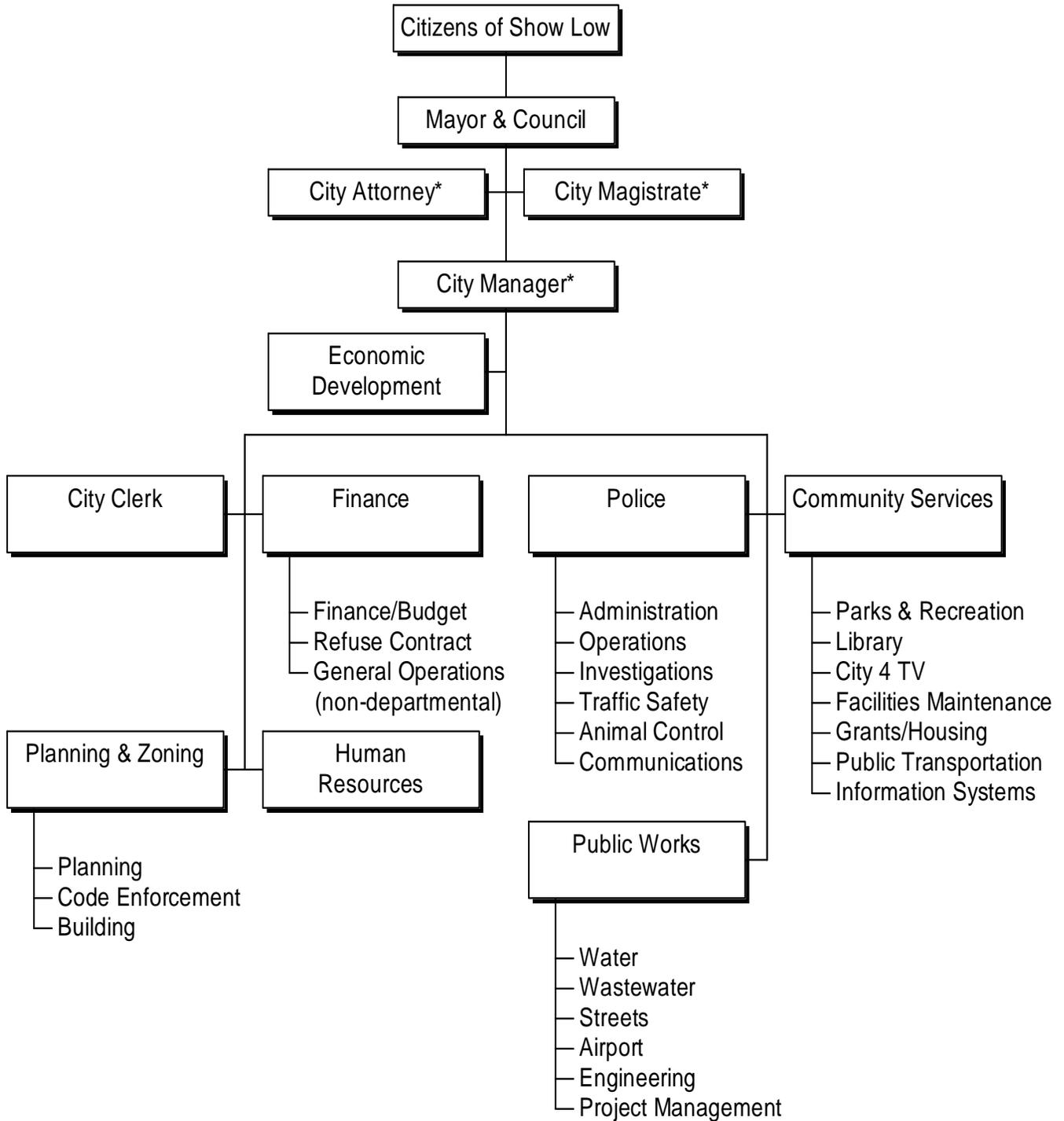


City of Show Low, Arizona
Budget Calendar
FY2012

<u>Start Date</u>	<u>Activity</u>
January 18	City Council Budget Study Session
January 27	Town Hall Budget Meeting
February 11	Department Budget Requests Due – Review and compile requests
Ongoing	Review and Revise Budget Requests with Departments
February 22	City Manager budget review with departments
March 28	Review of Final Recommended Budget
April 1	Recommended Budget delivered to Council
April 5	City Council Budget review - Presentation of Recommended Budget
April 7	Town Hall & City Council Budget Study Session
April 21	City Council Budget Study Session
April 28	City Council Budget Study Session (as needed)
May 17	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 7	Public Hearing on Final Budget and Secondary Property Tax Levy – Council Adoption of Final Budget
July 19	Adopt Secondary Property Tax Levy



City of Show Low, Arizona
Organizational Chart
FY2012 Budget





City of Show Low, Arizona
Personnel Listing – by Department
FY2012 Budget

Department	FY2008	FY2009	FY2010	FY2011	FY2012	FTE Increase (Decrease)
City Attorney	2.0	2.0	1.0	0.0	0.0	0.0
City Manager	1.0	3.0	2.0	2.0	2.0	0.0
City Magistrate	2.5	2.5	4.5	4.0	3.0	(1.0)
City Clerk	4.0	4.0	2.0	2.0	2.0	0.0
Human Resources	2.0	2.0	2.0	2.0	2.0	0.0
Finance	10.0	9.0	6.5	6.2	7.2	1.0
Planning & Zoning	12.7	11.7	6.5	5.0	4.5	(0.5)
Library	9.7	10.2	8.1	7.5	7.5	0.0
Information Services	3.0	3.0	2.0	2.0	2.0	0.0
Parks Maintenance	5.7	6.1	5.1	5.1	4.0	(1.1)
Facilities Maintenance	4.6	4.6	4.1	4.0	4.5	0.5
Engineering	11.0	11.0	5.0	5.0	5.0	0.0
Police	48.6	48.6	50.2	46.6	47.4	0.8
Recreation	15.1	14.7	14.7	14.2	14.2	0.0
City 4 TV	3.0	3.0	2.7	2.0	2.0	0.0
Community Services Administration	1.0	1.0	2.0	2.0	2.0	0.0
Streets	9.3	9.3	10.3	10.0	11.0	1.0
Airport	5.2	5.2	4.2	4.2	4.5	0.3
Wastewater	12.1	12.1	11.6	11.5	11.5	0.0
Water	<u>11.1</u>	<u>11.1</u>	<u>11.5</u>	<u>10.5</u>	<u>12.5</u>	<u>2.0</u>
Total	<u>173.6</u>	<u>174.1</u>	<u>156.0</u>	<u>145.8</u>	<u>148.8</u>	<u>3.0</u>
 <i>Elected and Commission</i>						
City Council	7.0	7.0	7.0	7.0	7.0	0.0
Planning & Zoning Commission	7.0	7.0	7.0	7.0	7.0	0.0

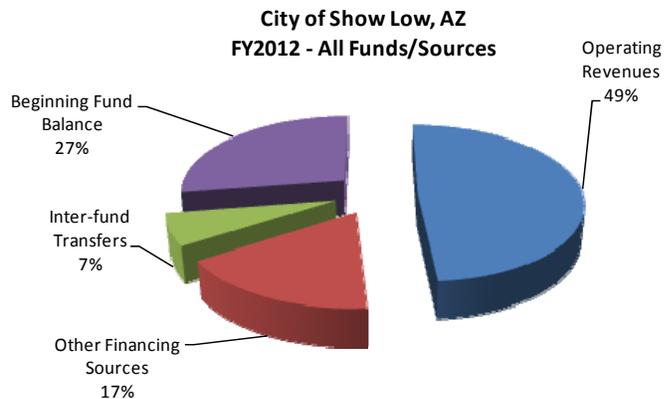


City of Show Low, Arizona FY2012 Revenues

For FY2012 general fund revenue is expected to decrease 2.7% from the FY2011 budget and 0.7% from the FY2011 estimate. Following three years of rapid decline, it appears that our revenue collections have stabilized. All major general fund revenues including; state shared revenues, local sales tax and permit activity are projected to remain relatively flat for FY2012. In addition to the economy, 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 are now tracked as separate funds.

As adopted, the FY2012 budget is balanced and includes \$250,000 programmed as completely unrestricted un-obligated council contingencies which may be used to offset unanticipated expenditures or additional council approved projects. All transfers of funds from any contingency or reserve account requires council approval. Revenue sources for the City of Show Low total \$59,332,700 and 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 unanticipated revenues.
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
FY2012 Recommended Sources
Fund Summary**

	Operating Revenues	Transfers In	Other Financing	Beginning Fund Balance	Total Sources
General Fund	12,208,700	420,100	0	3,664,800	16,293,600
HURF	3,219,700	1,454,000	0	1,526,600	6,200,300
LTAf	0	0	0	12,600	12,600
SLID	143,300	0	0	0	143,300
Public Transportation	714,300	81,600	0	15,100	811,000
Cemetery	25,500	0	0	39,800	65,300
Capital Projects/Grants Fund	774,600	575,000	8,500,000	0	9,849,600
Park Development Fees	5,000	0	0	45,000	50,000
Library Development Fees	5,000	0	0	0	5,000
Open Space Development Fees	6,200	0	0	176,400	182,600
Recreation Development Fees	6,200	0	0	198,800	205,000
Transportation Development Fees	5,000	0	0	0	5,000
Debt Service	0	988,100	0	(16,000)	972,100
Improvement District #5	563,000	0	0	249,000	812,000
Improvement District #6	494,300	0	0	466,900	961,200
Improvement District #7	81,800	0	0	103,600	185,400
Airport	2,310,300	171,900	0	63,600	2,545,800
Wastewater	1,953,400	0	0	597,100	2,550,500
Water	2,721,100	0	1,600,000	1,271,200	5,592,300
Water Investment	35,000	0	0	1,203,200	1,238,200
Wastewater Investment	210,000	0	0	6,150,400	6,360,400
Refuse	980,600	0	0	184,900	1,165,500
Aquatic	102,900	250,000	0	0	352,900
Self-Insured Medical	2,162,400	0	0	2,000	2,164,400
Show Low Bluff	229,800	0	0	378,900	608,700
	28,958,100	3,940,700	10,100,000	16,333,900	59,332,700

Transfers

Inter-fund transfers total \$3,940,700. Transfers in are budgeted as follows:

1. HURF - \$1,441,400 from the general fund
2. Public Transportation - \$81,600 from the general fund
3. Capital Projects/Grants Fund - \$575,000 from the general fund and \$12,600 from LTAF
4. Aquatic Center - \$250,000 from the general fund
5. Airport - \$171,900 from the general fund
6. Debt Service - \$978,100 from the general fund; \$5,000 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 - \$420,100
 - a. from Refuse Fund - \$65,000
 - b. from Water Fund - \$136,100 (5% of gross revenue)
 - c. from Wastewater Fund - \$97,700 (5% of gross revenue)

- 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 - \$2,000
- h. from Community Facilities District - \$10,000
- i. from Public Transportation - \$88,100

Other Sources

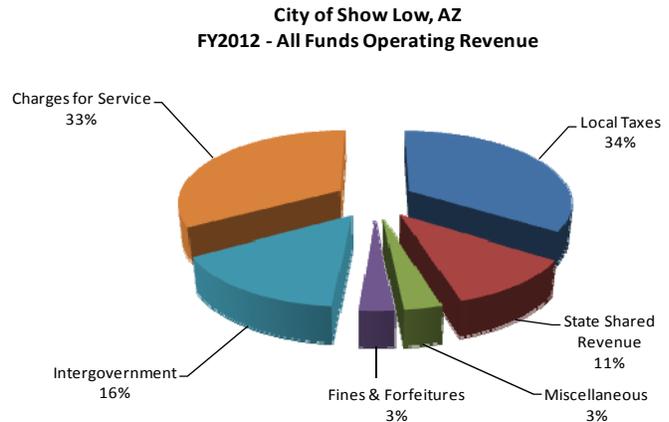
Other Sources of revenues total \$10,100,000. \$8.5 million of this amount is programmed as unanticipated revenue with an offsetting expenditure within the capital projects/grants fund. Unanticipated revenue is a plug amount to increase overall budget authority and may only be used if additional revenue becomes available (i.e., grants). An additional \$1.6 million is programmed as proceeds from bonding within the water utility fund associated with connections and improvements of the soon to be acquired Pineview water system. Council approval is generally required to transfer funds from the unanticipated revenue/expenditure accounts.

Beginning Fund Balance

The estimated beginning fund balance of \$16,333,900 includes \$1,604,300 of emergency reserves (\$1.0 Million voter required). General fund beginning fund balance has been steadily decreasing as the city has completed large capital projects which we had saved for over many years. With this decrease in available savings, our capital expenditures will also require a corresponding decrease until such time as we replenish our savings or utilize alternative funding sources.

Operating Revenues

Operating Revenues are estimated at \$28,958,100 for FY2012. The largest portion of operating revenues is local taxes (\$9,887,900) which are comprised of local sales taxes, franchise fees and special district assessments. Following this is City of Show Low charges for service (\$9,621,200). 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 (\$4,481,500) and state shared revenues which account for \$3,213,600. Fines and forfeitures (\$840,300) include all photo enforcement citations as well as other citations. The remaining sources combined make up approximately \$913,600 of total operating revenue and consist of lease income, public transit partnerships, interest earnings, etc.... The following information will summarize operating revenues by fund and major source as well as provide a brief history.



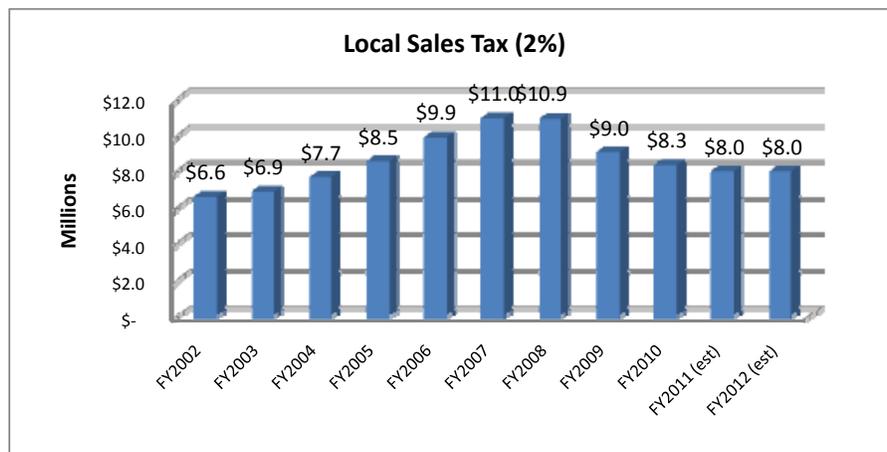
General Fund

The General fund operating revenue estimate of \$12,208,700 represents a decrease of \$449,500 from the FY2011 amended budget of \$12,658,200 and a decrease of \$197,300 (3%) from the FY2011 estimated actual. This overall decrease is primarily due to grants and other one-time revenues. 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 42% of all operating revenue earned by the City.

Local Sales Tax

The local sales tax is 2.0% and is anticipated to generate approximately \$8.0 million in FY2012. 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 10% from its peak in FY2007. Year-to-Date retail collections are lagging last fiscal year by 2.0%. We have conservatively estimated that FY2012 collections will meet FY2011 estimates.

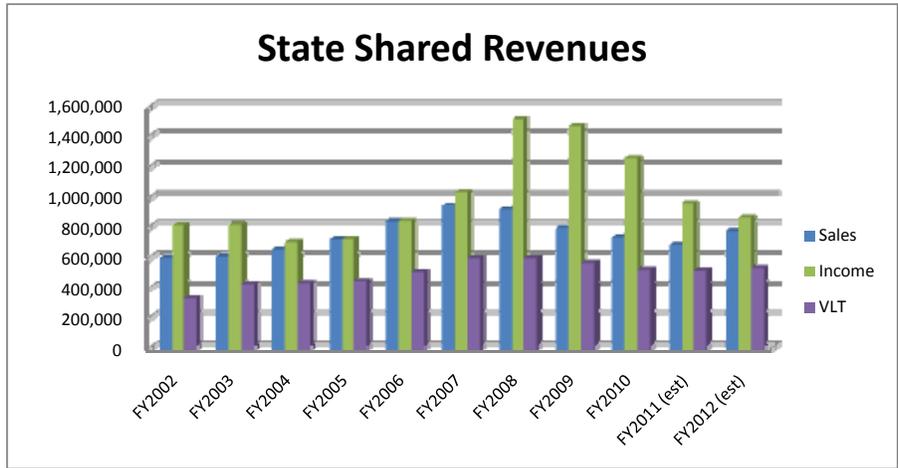


State Shared Revenue

State Shared Revenues represent 17% of general fund operating revenues. The three sources of general fund state shared revenue are State Shared Income Taxes (\$854,800), State Shared Sales Tax (\$766,200) and Vehicle License Tax (\$525,700). Distribution of these funds is based upon actual collections and population.

For FY2012 we are projecting total distributions from the state to be \$2,146,700 an increase of approximately \$5,200 over FY2011 estimated distributions of \$2,141,500. State Shared Income tax is based upon actual collections in 2009 and will decrease by 11% from FY2011 distributions. Increases are expected in both VLT (3%) and state shared sales tax (13%) over the

FY2011 budgeted amounts. These estimates are set at 95% of the estimates provided to the City from the state. State shared revenues are distributed based on population and are based upon increased population from the 2010 census.



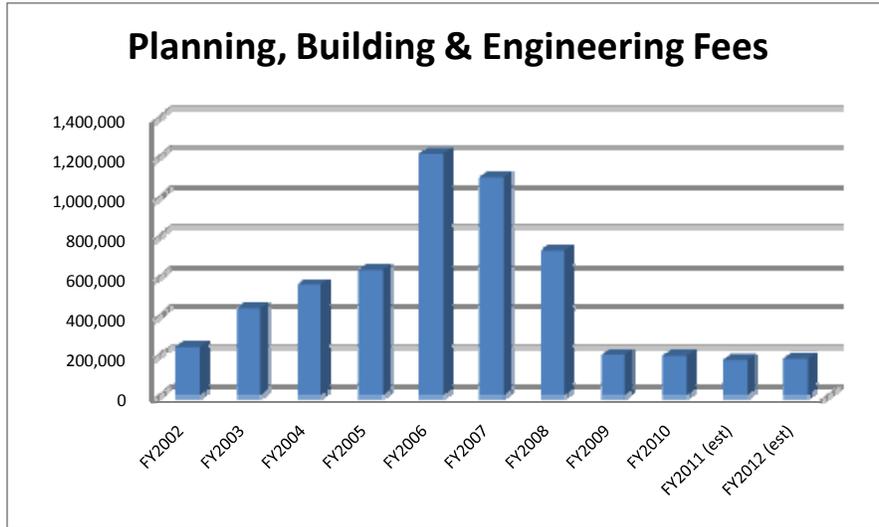
Franchise Fees

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 increase by 6% for FY2012. Franchise/License fees are set at 2% for all utilities except cable which is set at 3%.



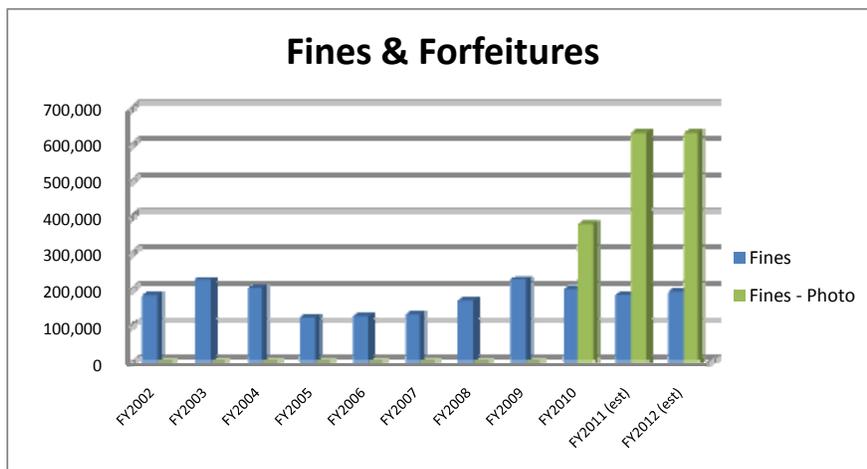
Planning, Building & Engineering Fees

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 FY2012 we are projecting a total of \$183,000 in development related user fees, an increase of 4% from FY2011 estimates (and a drop of 85% from our peak in FY2006).



Fines, Forfeitures & Penalties

Representing 7% 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 both photo and non-photo enforcement fines will remain relatively flat for FY2012. Photo Enforcement was first implemented in November of 2009 and FY2011 was 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.

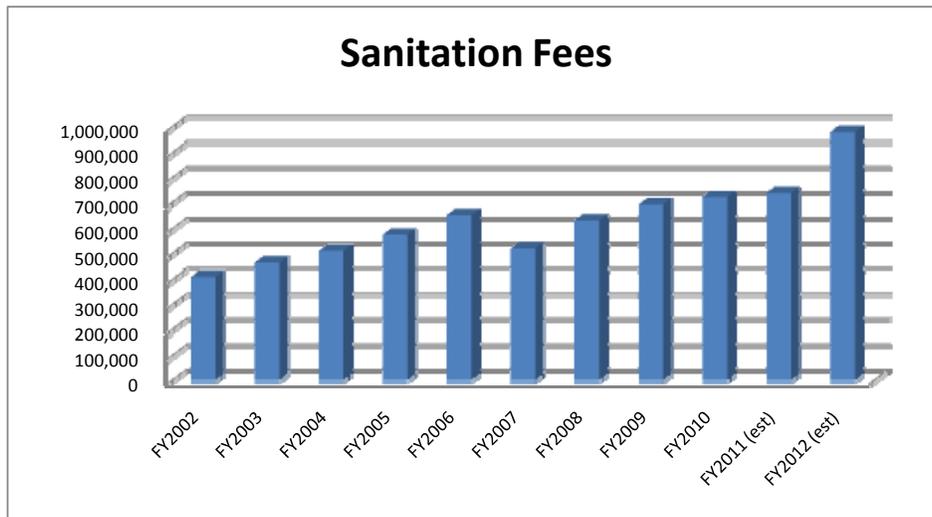


Enterprise Funds

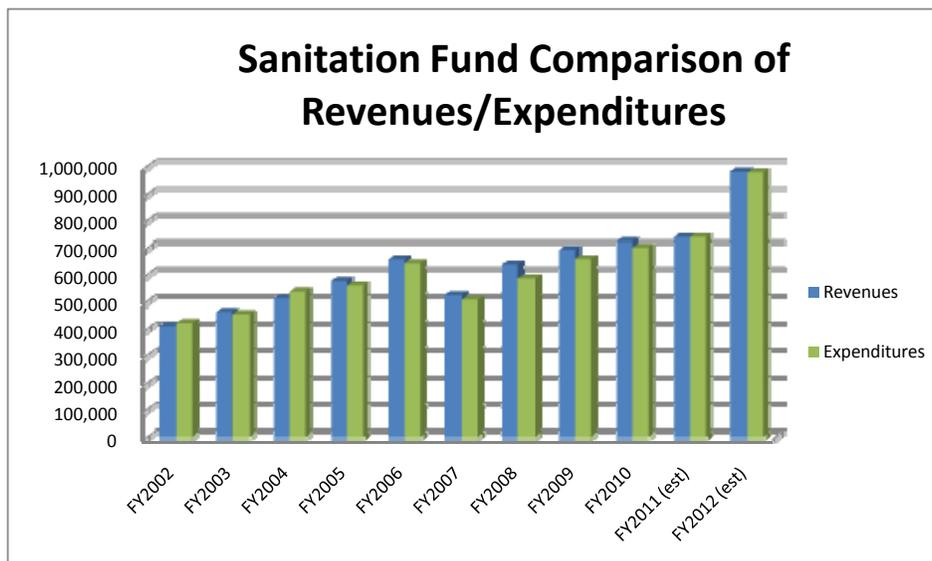
Revenues of Enterprise funds are established to cover all costs associated with providing a specific service. Enterprise Fund revenue accounts for 19% of all operating revenue earned by the City.

Sanitation

The sanitation fund anticipates servicing 4,700 residences per month by the end of FY2012. The majority of customers will pay \$16.50 per month for this service. The refuse collection fee is anticipated to generate revenue of \$979,600 in FY2012.

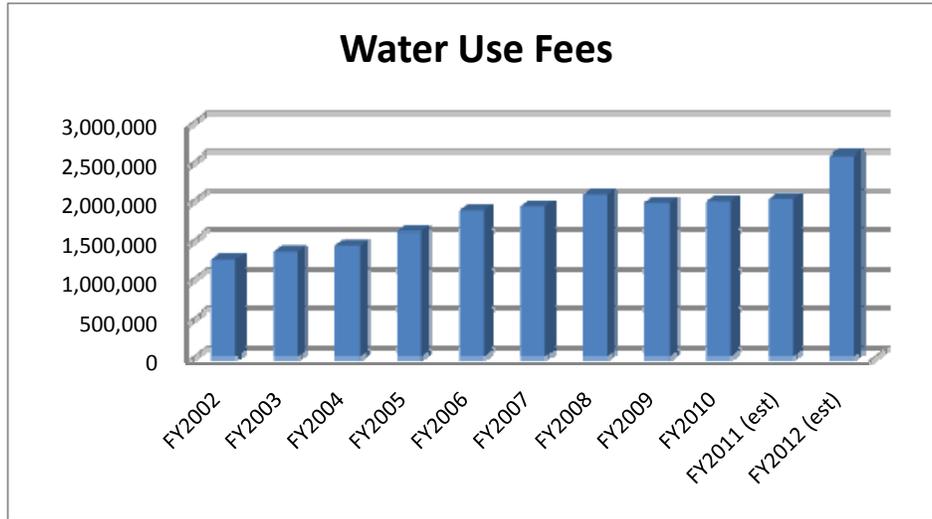


Revenue projections included in the adopted budget include increased fees associated with the implementation of curbside recycling. This fee generates sufficient revenue to cover expenditures.

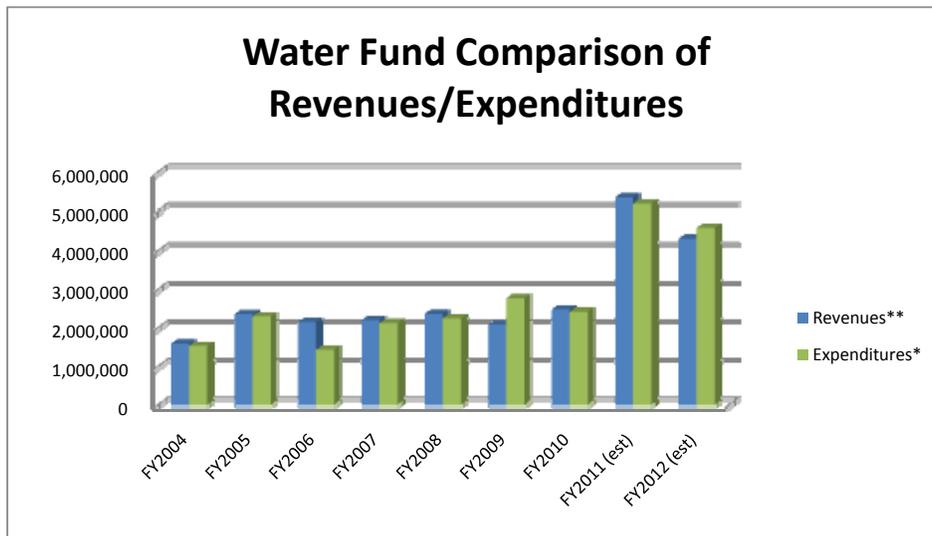


Water Fund

Revenue projections for the water fund assume that approximately 6,000 customers will be serviced on a monthly basis. The number of customers, amount of consumption and revenue generation are all increased based on the recent acquisition of the Pineview water company. Approximately 1,200 new customers have been added to our system with 80% of them paying a 25% out of city premium.



Revenue projections are based on rates existing at time of budget adoption. On July 1st the water services base and usage rates will change, however it is projected that revenue collections will remain relatively unchanged. Base rates range from \$24.00 per month to \$556.49 per month based on meter size (plus 25% for those located outside the city limits). The water usage fee for all services will increase to \$2.36 per 1,000 gallons of water used over and above the base consumption allowance (plus 25% for those located outside the city limits). The water use fee had not been modified since 2006.

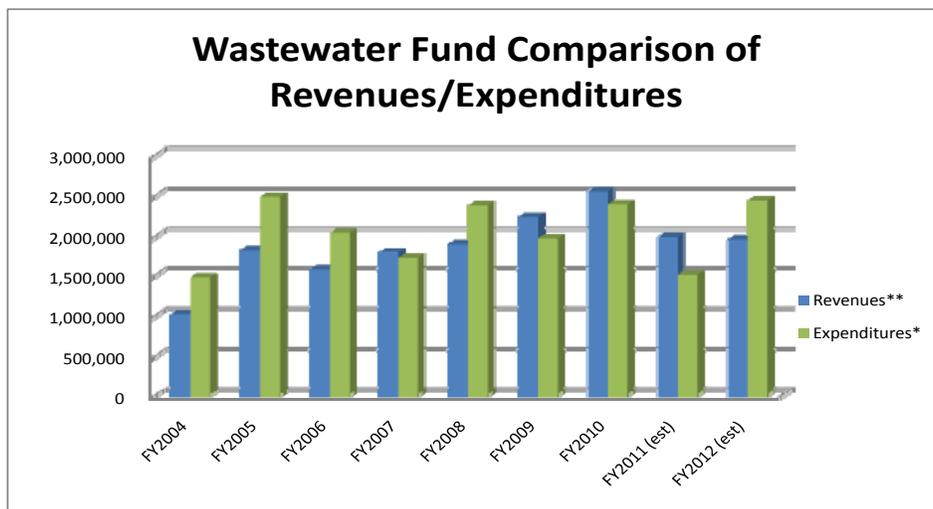


Wastewater Fund

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 use fees is projected at \$1,942,400 for FY2012.



As adopted the wastewater base and usage rates will both increase. Base rates range from \$21.12 per month to \$37.08 per month based on type of connection (i.e. residential, hospital, restaurant, etc...). The wastewater usage fees for commercial are now set at \$2.42 per 1,000 gallons of water used. However, to ease into this consistent usage rate, existing commercial customers will have this rate increase phased in over a three year period. This fee was last adjusted in 2006.



Other Funds

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



City of Show Low, Arizona
City Council
FY2012 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 \$332,000 is a 30% decrease from the FY2011 amended budget of \$474,500. The decrease is attributable to a decrease in council contingency reserves back to the city's standard of \$250,000. Due to substantial operational reductions throughout the organization in FY2010 council contingencies were increased in FY2011 as a one-time buffer which was not required to be utilized.

City of Show Low, AZ					
City Council					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	ACTUAL	ACTUAL	Amended	Estimate	BUDGET
COUNCIL					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	40,369	40,736	46,800	46,800	46,800
FICA	3,128	3,116	3,600	3,600	3,600
WORKER'S COMP	963	537	200	200	200
STD	0	0	100	100	100
TOTAL PERSONNEL	44,459	44,390	50,700	50,700	50,700
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	107,582	0	0	0	0
OTHER CONTRACTUAL SERVICE	0	0	0	0	0
TRAVEL & TRAINING/STAFF	2,910	0	12,000	12,000	12,000
TRVL & TRNG/NON-STAFF BUDGET	1,396	1,364	0	0	0
GENE KELLEY-TRAVEL/TRAINING	0	15	0	0	0
GERRY WHIPPLE-TRAVEL/TRAINING	7,649	4,176	0	0	0
RICK FERNAU-TRAVEL/TRAINING	3,005	771	0	0	0
DARYL SEYMORE - TRAVEL & TRAIN	0	15	0	0	0
R. CRITTENEN - TRAVEL & TRAINI	758	495	0	0	0
DUES & MEMBERSHIPS	2,098	12,482	12,000	12,000	13,600
EXPENDABLE MATERIALS	10,289	9,219	7,000	7,000	5,000
POSTAGE	255	1,868	200	200	100
BOOKS & SUBSCRIPTIONS	0	0	500	500	100
TELEPHONE	2,512	1,022	1,500	1,500	500
CONTINGENCY RESERVE	(169,670)	7,000	390,600	200,000	250,000
TOTAL OPERATING	(31,216)	38,427	423,800	233,200	281,300
TOTAL COUNCIL	13,243	82,817	474,500	283,900	332,000

A significant portion of the Mayor/Council budget is for contingencies and these funds can only be utilized following action by council.

Position Summary					
City Council					
	<u>Actual</u> <u>FY2009</u>	<u>Actual</u> <u>FY2010</u>	<u>Actual</u> <u>FY2011</u>	<u>Budget</u> <u>FY2012</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 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
City Manager
FY2012 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 \$317,000 represents an \$8,500 (3%) decrease from the FY2011 amended budget of \$325,500. Of this amount \$289,100 (91%) is for salaries and fringe benefits. Also included in this amount is \$15,000 to allow for economic development promotion of Show Low.

City of Show Low, AZ					
City Manager					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
CITY MANAGER					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	244,465	200,681	202,000	202,000	196,200
EXCELLENCE PAY	17,779	15,850	20,000	15,500	20,000
MEDICAL INSURANCE	33,049	21,192	27,400	27,400	30,200
FICA	17,952	13,887	15,500	15,500	15,000
RETIREMENT	35,457	19,894	19,900	19,900	19,800
WORKER'S COMP	4,019	1,897	500	500	500
STD	0	0	300	300	300
DEFERRED COMP ALLOWANCE	7,079	6,989	7,000	7,000	7,100
TOTAL PERSONNEL	359,800	280,390	292,600	288,100	289,100
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	199	0	0	0	0
REPRODUCTION & PRINTING	33	119	100	100	100
TRAVEL & TRAINING/STAFF	6,367	3,142	5,000	5,000	5,000
DUES & MEMBERSHIPS	1,466	1,771	3,000	3,000	3,000
EXPENDABLE MATERIALS	918	492	1,000	1,000	800
POSTAGE	170	37	200	200	100
BOOKS & SUBSCRIPTIONS	356	71	400	400	100
ECONOMIC DEVELOPMENT	8,521	9,633	20,000	15,000	15,000
AUTO PARTS & LABOR	144	203	600	600	900
FUELS & LUBRICANTS	732	643	1,000	1,000	1,300
TELEPHONE	1,421	1,351	1,600	1,600	1,600
TOTAL OPERATING	20,327	17,461	32,900	27,900	27,900
CAPITAL					
EQUIPMENT PURCHASE	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
TOTAL CITY MANAGER	380,127	297,851	325,500	316,000	317,000

Position Summary					
City Manager's Office					
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>change</u>
	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	
City Manager	1.0	1.0	1.0	1.0	0.0
Business Development Coord	1.0	1.0	1.0	1.0	0.0
Administrative Assistant	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</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.

City Manager - Capital		
Fiscal Year 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
City Attorney
FY2012 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 \$241,000 represents an increase of \$6,500 over the FY2011 budget of \$234,500. For FY2012 costs for prosecution of misdemeanors has been increased by \$20,000 due to increased charges from Navajo County to perform this function. Increases in General Counsel and City Prosecution are offset by the elimination of the litigation line-item which was programmed as a contingency in the event of costly litigation.

City of Show Low, AZ					
City Attorney					
Fiscal Year 2012					
	FY2008	FY2009	FY2010	FY2010	FY2011
	ACTUAL	ACTUAL	Amended	Estimate	BUDGET
CITY ATTORNEY					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	36,139	0	0	0	0
MEDICAL INSURANCE	9,719	0	0	0	0
FICA	2,684	0	0	0	0
RETIREMENT	3,323	0	0	0	0
WORKER'S COMP	70	0	0	0	0
STD	0	0	0	0	0
TOTAL PERSONNEL	51,935	0	0	0	0
OPERATING EXPENDITURES					
COUNTY PROSECUTION	13,750	13,750	15,000	15,000	35,000
Show Low Lake	4,340	0	0	0	0
GENERAL COUNSEL	148,865	171,229	144,000	144,000	150,000
GENERAL COUNSEL - LEGAL ASSIST	0	33,964	40,000	40,000	40,000
CITY PROSECUTION	20,417	14,237	12,000	12,000	15,000
WATER ADJUDICATION	31,624	0	0	0	0
LITIGATION	2,883	1,150	22,500	0	0
LEGAL ADS & NOTICES	119	0	0	0	0
TRAVEL & TRAINING/STAFF	960	5	0	0	0
DUES & MEMBERSHIPS	301	0	0	0	0
EXPENDABLE MATERIALS	54	42	100	100	100
POSTAGE	225	206	200	200	200
BOOKS & SUBSCRIPTIONS	1,413	722	500	500	500
TELEPHONE	134	170	200	200	200
TOTAL OPERATING	225,084	235,474	234,500	212,000	241,000
TOTAL CITY ATTORNEY	277,020	235,474	234,500	212,000	241,000

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					
	Actual	Actual	Actual	Budget	
	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>change</u>
City Attorney	1.0	0.0	0.0	0.0	0.0
Legal Assistant	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	<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
FY2012 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 \$243,900 is a \$50,000 (26%) increase over the FY2011 amended budget of \$193,900. This increase is attributable to the inclusion of \$39,000 for the city elections scheduled in the spring of 2012. In addition to the election expense, increased personnel costs and the inclusion of funds to print copies of the city newsletter to be mailed out once annually with city utility bills make up the remainder of the budget increase.

City of Show Low, AZ					
City Clerk					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
City Clerk					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	152,363	120,640	122,800	122,800	125,900
MEDICAL INSURANCE	35,990	27,495	27,400	27,400	30,200
FICA	11,404	8,871	9,400	9,400	9,600
RETIREMENT	17,673	11,310	12,100	12,100	12,700
WORKER'S COMP	292	323	300	300	300
STD	0	0	200	200	200
TOTAL PERSONNEL	217,722	168,639	172,200	172,200	178,900
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	1,475	748	800	800	800
OTHER CONTRACTUAL SERVICE	1,231	438	800	500	800
ADVERTISING & PUBLICITY	2,274	577	1,000	1,100	1,000
LEGAL ADS & NOTICES	5,898	3,758	4,500	2,500	4,500
REPRODUCTION & PRINTING	14,497	0	0	0	3,500
TRAVEL & TRAINING/STAFF	3,908	1,995	2,400	2,000	2,400
DUES & MEMBERSHIPS	392	320	400	400	400
EXPENDABLE MATERIALS	782	390	900	900	900
POSTAGE	1,107	261	300	300	300
BOOKS & SUBSCRIPTIONS	38	72	100	100	100
AUTO PARTS & LABOR	4,782	1,815	2,200	2,200	2,200
FUELS & LUBRICANTS	2,818	2,375	3,000	2,800	3,800
RENTAL & MAINTENANCE CONTRACTS	6,168	5,396	5,000	4,800	5,000
TELEPHONE	165	174	300	200	300
UTILITIES	1,694	0	0	0	0
CASUALTY LOSS	0	1,773	0	100	0
ELECTION EXPENSES	0	15,856	0	0	39,000
TOTAL OPERATING	47,230	35,949	21,700	18,700	65,000
TOTAL CITY CLERK	264,952	204,587	193,900	190,900	243,900

Position Summary					
City Clerk					
	<u>Actual</u> <u>FY2009</u>	<u>Actual</u> <u>FY2010</u>	<u>Actual</u> <u>FY2011</u>	<u>Budget</u> <u>FY2012</u>	<u>change</u>
City Clerk	1.0	1.0	1.0	1.0	0.0
Deputy City Clerk	2.0	1.0	1.0	1.0	0.0
Receptionist	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	<u>4.0</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 Clerk - Capital		
Fiscal Year 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
General Operations
FY2012 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 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 \$4,391,800 represents a decrease of \$2,277,300 (34%) from the FY2011 budget of \$6,669,100. This decrease is directly attributable to the completion of several large capital projects, including the City Hall remodel, the Library and the Deuce of Clubs Streetscape. Additionally, any newly funded capital projects will no longer be programmed in the general fund and will be included in the Capital/Grants fund.

Organizational Support increases by \$5,000 for FY2012 and includes \$45,000 for the Show Low Chamber of Commerce and \$20,000 for White Mountains Partnership. Community Promotions programmed at \$88,100 includes support to the following organizations:

Description	<u>FY2011</u>	<u>FY2012</u>
White Mountain Meals-on Wheels/Senior Center	25,000	30,000
Show Low Historical Society	21,500	21,500
Fireworks (Show Low Fire Department)	12,500	12,500
Christmas Lights	10,000	10,000
Miscellaneous	1,200	3,000
Humane Society	2,500	2,500
Rodeo	2,500	2,500
White Mountain Safe House	1,500	1,500
Scouts	1,000	1,000
White Mountain Symphony	1,000	1,000
Show Low High School Grad Night	1,000	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	0	0
TRACKS	0	0
	81,300	88,100

Capital:

Funds for the potential acquisition of land near the library, Downtown Façade Improvements and funding for an annexation development agreement have been included in this departmental

budget. Also included is the energy efficiency upgrade project which will be entirely funded through savings in energy costs.

General Operations - Capital		
Fiscal Year 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Development Agreement Obligations	11-402-495-7310-1005	10,100
Downtown Facade Improvements (CDBG)	22-610-495-7300-1056	25,000
Energy Efficiency Upgrades	22-402-495-7310-1211	500,000
Land Acquisition/Clean Up	22-402-495-7400-1209	300,000
Total General Operations Capital		835,100

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 2012	
<u>Transfers</u>	<u>Amount</u>
Highway Users Revenue Fund - HURF	1,441,400
Public Transportation	81,600
Airport	171,900
Aquatics	250,000
Capital/Grants Fund	575,000
Debt Service	978,100
Total Transfers from General Fund	3,498,000

City of Show Low, AZ					
General Operations					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
General Operations					
PERSONNEL EXPENDITURES					
UNEMPLOYMENT	0	0			
	0	0	0	0	0
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICES	0	5,964	0	0	0
ORGANIZATIONAL SUPPORT	189,000	60,000	60,000	60,000	65,000
COMMUNITY PROMOTION PROGRAMS	133,383	79,431	81,300	81,300	88,100
CONTRIBUTIONS	1,700	0	0	0	0
DEVELOPMENT OPPORTUNITIES	72,252	0	200,000	9,000	150,000
ROW Beautification Program	0	0	0	0	20,000
Unanticipated Expenditures	0	0	0	0	0
INSURANCE PREMIUMS	0	0	350,000	350,000	350,000
UNEMPLOYMENT	0	0	20,000	10,000	10,000
CASUALTY LOSS	73,693	0	44,000	20,000	20,000
TOTAL OPERATING	470,029	145,395	755,300	530,300	703,100
CAPITAL					
COUNTRY LANE RV WALL	118,245	0	0	0	0
OLD TOWNSITE IMPROVEMENTS	42,426	619,354	880,600	700,000	180,600
UNDERGROUND POWER LINES	47,701	123,386	0	0	0
DEVELOPMENT AGREEMENT OBLIGATIONS	0	0	85,100	0	10,100
LAND ACQ. - LIBRARY PROJECT	549,776	42,920	0	0	0
LIBRARY CONSTRUCTION COSTS	285,764	3,484,496	951,800	951,800	0
CITY HALL RENOVATION COSTS	0	0	1,569,900	1,369,900	0
TRANSFERS OUT	4,145,533	3,516,850	2,426,400	2,344,134	3,498,000
TOTAL CAPITAL	5,189,445	7,787,006	5,913,800	5,365,834	3,688,700
TOTAL General Operations	5,659,474	7,932,401	6,669,100	5,896,134	4,391,800



City of Show Low, Arizona
Human Resources
FY2012 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 \$221,600 represents an increase of \$6,600 (3%) from the FY2011 budget of \$215,000. This increase is attributable to the inclusion of funds for the start of a citywide safety program and the purchase/implementation of an electronic filing system.

City of Show Low, AZ					
Human Resources					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
HUMAN RESOURCES					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	151,042	140,431	142,000	142,000	139,100
PT WAGES	1,020	0	0	0	0
MEDICAL INSURANCE	21,040	21,563	27,400	27,400	30,200
FICA	12,076	9,921	10,900	10,900	10,600
RETIREMENT	26,745	13,161	14,000	14,000	14,100
UNEMPLOYMENT	13,400	20,036	0	0	0
WORKER'S COMP	282	361	400	400	400
STD	0	0	200	200	200
EMPLOYEE BENEFITS	15,875	16,546	0	0	0
SAFETY INCENTIVES	4,414	1,960	0	0	0
TOTAL PERSONNEL	245,893	223,979	194,900	194,900	194,600
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	389	2,183	1,000	1,000	1,000
ADVERTISING & PUBLICITY	4,718	4,510	4,000	3,500	4,000
LEGAL ADS & NOTICES	0	292	0	0	0
REPRODUCTION & PRINTING	60	86	500	0	500
TRAVEL & TRAINING/STAFF	1,732	1,673	2,500	2,500	2,500
TRAVEL & TRAINING/NON-STAFF	0	1,604	0	0	0
DUES & MEMBERSHIPS	1,352	135	1,000	1,000	1,000
EMPLOYEE BENEFITS/SAFETY	0	373	7,500	7,500	11,900
EXPENDABLE MATERIALS	1,354	894	1,500	1,000	1,500
POSTAGE	718	252	700	500	700
BOOKS & SUBSCRIPTIONS	1,364	951	1,000	1,000	1,000
TELEPHONE	113	125	400	200	400
INSURANCE PREMIUMS	304,201	320,650	0	0	0
CASUALTY LOSS	203	135	0	0	0
EQUIPMENT PURCHASE	6,750	0	0	0	2,500
TOTAL OPERATING	322,953	333,865	20,100	18,200	27,000
TOTAL HUMAN RESOURCES	568,846	557,844	215,000	213,100	221,600

Position Summary					
Human Resources Department					
	<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>FY2012</u>	
Human Resources Director	1.0	1.0	1.0	1.0	0.0
Human Resources Analyst	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	0.0
	<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.

Human Resources - Capital		
Fiscal Year 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona

Finance

FY2012 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 \$584,600 represents an increase of \$61,900 (12%) over the FY2011 budget of \$522,700. This increase is directly attributable to the City's acquisition of the Pineview Water Company. This acquisition necessitated the addition of 1.0 FTE account clerk in the finance department to assist with billing, customer service and cash receipting. In addition to personnel costs, a 25% increase in credit card charges is programmed.

City of Show Low, AZ					
Finance					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
FINANCE					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	275,548	224,340	263,100	263,100	292,400
PART-TIME WAGES	189	551	0	0	4,000
OVERTIME	286	0	0	0	0
MEDICAL INSURANCE	80,148	54,045	82,200	65,000	105,700
FICA	26,242	16,537	20,400	20,400	22,700
RETIREMENT	35,214	20,693	26,100	26,100	29,700
WORKER'S COMP	1,806	593	700	700	800
STD	154	0	400	400	500
TOTAL PERSONNEL	419,587	316,760	392,900	375,700	455,800
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	37,744	24,842	31,000	30,000	28,800
OTHER CONTRACTUAL SERVICE	2,151	2,469	4,500	4,500	500
LEGAL ADS & NOTICES	309	3,417	1,000	3,500	3,000
REPRODUCTION & PRINTING	2,404	1,561	500	1,400	1,500
TRAVEL & TRAINING/STAFF	4,513	3,435	3,000	500	3,000
DUES & MEMBERSHIPS	835	170	1,500	1,500	1,500
OFFICE SUPPLIES	9,930	10,014	8,000	8,000	8,000
EXPENDABLE MATERIALS	6,283	2,388	5,000	2,000	2,000
POSTAGE	6,867	3,502	2,000	2,500	2,500
SMALL EQUIPMENT/CAPITAL	0	0	500	1,000	500
BOOKS & SUBSCRIPTIONS	306	38	100	200	0
AUTO PARTS & LABOR	0	0	0	0	0
FUELS & LUBRICANTS	(4)	0	0	0	0
RENTAL & MAINTENANCE CONTRACTS	5,486	11,537	12,000	12,000	12,000
REPAIRS & MAINTENANCE	90	110	0	0	0
TELEPHONE	1,399	972	700	500	500
CASUALTY LOSS	949	0	0	0	0
OVER/SHORT EXPENSE	191	95	0	100	0
BANK CHARGES	57,872	57,073	60,000	55,000	65,000
TOTAL OPERATING	137,323	121,622	129,800	122,700	128,800
TOTAL FINANCE	556,910	438,382	522,700	498,400	584,600

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. Overhead charges to all utility funds and special district funds offset some of the costs of the Finance Department.

With the addition of 1.0 FTE Account Clerk, the Finance Department is comprised of 7.2 FTE employees. 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>FY2009</u>	<u>Actual</u> <u>FY2010</u>	<u>Actual</u> <u>FY2011</u>	<u>Budget</u> <u>FY2012</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	0.0	0.0	0.0	0.0
Account Clerk	2.0	2.0	2.0	3.0	1.0
Payroll Clerk	1.0	1.0	1.0	1.0	0.0
Customer Service Representative	2.0	1.5	1.2	1.2	0.0
Budget Analyst	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	<u>9.0</u>	<u>6.5</u>	<u>6.2</u>	<u>7.2</u>	<u>1.0</u>

Capital

No capital items have been programmed for this department.

Finance - Capital		
Fiscal Year 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Planning & Zoning
 FY2012 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 \$369,800 represents a decrease of \$33,800 (8%) from the FY2011 budget of \$403,600. Due to the continued slow development environment, the planning & zoning department is continuing to right-size its workforce. For FY2012 a 0.5 FTE Building Clerk will be eliminated three months into the fiscal year and a 1.0 FTE Community Development Specialist/Building Inspector which is currently vacant is funded the last nine months of the fiscal year.

City of Show Low, AZ					
Planning & Zoning					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
PLANNING & ZONING					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	397,920	313,454	254,400	254,400	227,900
PART-TIME WAGES	1,416	500	0	0	3,400
TEMPORARY PERSONNEL	0	945	0	0	0
OVERTIME	143	0	2,000	2,000	0
MEDICAL INSURANCE	90,267	68,516	68,400	68,400	64,100
FICA	29,564	23,263	19,700	19,700	17,700
RETIREMENT	35,786	28,474	24,600	24,600	22,400
WORKER'S COMP	6,133	3,371	1,900	1,900	1,700
STD	0	0	300	300	300
TOTAL PERSONNEL	724,090	561,230	371,300	371,300	337,500
OPERATING EXPENDITURES					
Professional & Consulting Services	704	0	0	0	0
OTHER CONTRACTUAL SERVICE	0	0	500	500	500
LEGAL ADS & NOTICES	952	385	2,000	2,000	2,000
REPRODUCTION & PRINTING	407	271	1,500	1,500	1,500
TRAVEL & TRAINING/STAFF	4,646	792	4,000	4,000	4,000
TRAVEL & TRAINING/NON-STAFF	1,465	67	1,500	1,500	1,500
DUES & MEMBERSHIPS	960	788	1,500	1,500	1,500
EXPENDABLE MATERIALS	648	599	1,000	1,000	1,000
POSTAGE	1,867	1,838	2,800	2,800	2,800
Small Equipment/Capital	409	0	0	0	0
BOOKS & SUBSCRIPTIONS	163	216	500	500	500
AUTO PARTS & LABOR	816	1,057	1,500	1,500	1,500
FUELS & LUBRICANTS	3,093	2,547	4,000	4,000	4,000
RENTAL & MAINTENANCE CONTRACTS	8,223	7,960	9,000	9,000	9,500
TELEPHONE	2,766	1,746	2,500	2,500	2,000
CASUALTY LOSS	0	1,853	0	0	0
Vehicle Purchase	0	0	0	0	0
TOTAL OPERATING	27,119	20,118	32,300	32,300	32,300
TOTAL PLANNING & ZONING	751,210	581,347	403,600	403,600	369,800

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 in FY2008 to the proposed 4.5 FTE employees in FY2012.

Position Summary Planning & Zoning					
	<u>Actual FY2009</u>	<u>Actual FY2010</u>	<u>Actual FY2011</u>	<u>Budget FY2012</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	3.7	1.0	1.0	1.0	0.0
Building Clerk	2.0	0.5	0.5	0.0	(0.5)
Senior Planner	1.0	1.0	0.0	0.0	0.0
Community Dev Spec	2.0	1.0	1.0	1.0	0.0
Admin Asst II	1.0	1.0	0.5	0.5	0.0
Commissioner	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>0.0</u>
	<u>18.7</u>	<u>13.5</u>	<u>12.0</u>	<u>11.5</u>	<u>(0.5)</u>

Capital:

No capital items have been programmed for this department.

Planning & Zoning - Capital Fiscal Year 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Community Services Administration
 FY2012 Budget

Program Goal:

Community Services Administration coordinates the operations of the Library, Grants, 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 \$292,700 is a \$271,500 (48%) decrease from the FY2011 budget of \$564,200. When adjusted for one-time grants and projects the budget reflects an increase of \$7,700 (4%) due to increased personnel costs and the inclusion of contract cost for a grant locating service.

City of Show Low, AZ					
Community Services Administration					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
COMMUNITY SERVICES ADMIN					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	95,669	142,300	144,800	144,800	148,400
MEDICAL INSURANCE	14,218	28,145	27,400	27,400	30,200
FICA	7,356	10,358	11,100	11,100	11,300
RETIREMENT	13,702	13,340	14,300	14,300	15,000
WORKER'S COMP	2,028	1,065	400	400	400
STD	0	0	200	200	200
TOTAL PERSONNEL	132,973	195,208	198,200	198,200	205,500
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	0	475	500	0	1,500
TRAVEL & TRAINING/STAFF	1,717	2,228	2,000	1,500	1,400
DUES & MEMBERSHIPS	0	0	500	300	500
EXPENDABLE MATERIALS	705	835	1,000	500	1,000
POSTAGE	30	131	100	100	100
BOOKS & SUBSCRIPTIONS	67	24	100	100	100
AUTO PARTS & LABOR	0	190	0	0	0
TELEPHONE	0	57	0	0	0
CASUALTY LOSS	663	815	600	600	600
TOTAL OPERATING	3,181	4,754	4,800	3,100	5,200
CAPITAL					
FRONTIER PARK IMPROVEMENTS	2,462	136,052	7,600	7,600	0
SHOW LOW LAKE CONCESSIONS - REPAIR	0	10,239	0	0	0
NIKOLAUS PARK/HERITAGE GRANT	377,160	561,649	103,600	36,500	0
SCWPP ADMINISTRATION	82,759	84,150	0	0	82,000
FOREST HEALTH GRANT	38,334	1,372	0	0	0
WFHF 09-022 GRANT	0	149,466	0	0	0
FOREST GRANT OVERAGE	0	0	0	0	0
COMMUNITY FORESTERS	30,000	22,500	0	0	0
PARKS & RECREATION MASTER PLAN	0	0	0	0	0
OPEN SPACE PRESERVATION	0	0	250,000	0	0
TOTAL CAPITAL	530,716	965,428	361,200	44,100	82,000
TOTAL COMMUNITY SERVICES ADMIN	666,871	1,165,390	564,200	245,400	292,700

It is anticipated that the grant system will lead to additional grants citywide and more than pay for the annual \$1,300 cost. The FY2012 budget also includes \$82,000 for the Sitgreaves Communities Wildfire Prevention Program. This program is a partnership with neighboring communities to promote measures to prevent future forest fires. The cost of this program is split equally between the City of Show Low, Pinetop-Lakeside and Navajo County.

Position Summary					
Community Services Administration					
	<u>Actual FY2009</u>	<u>Actual FY2010</u>	<u>Actual FY2011</u>	<u>Budget FY2012</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>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
Total	<u>1.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

Capital:

For FY2012 two development impact fee funded projects have been programmed into the budget. Set aside funds for the preservation of open space and \$50,000 for the beginning of trail construction in the meadows. Additionally, \$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 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Open Space Preservation	22-495-495-7300-0000	250,000
Open Space Preservation	25-400-495-7300-0000	50,000
Trail - Meadows	25-400-495-7300-1213	<u>50,000</u>
Total Community Services Administration Capital		<u>350,000</u>



City of Show Low, Arizona
Information Services
FY2012 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 \$290,000 is a \$10,000 (3%) decrease from the FY2011 budget of \$300,000. This decrease is directly attributable to changes in our telephone plan which saved approximately \$10,000 annually and our purchase of a two-year virus software license, so no payment is required this fiscal year.

City of Show Low, AZ					
Information Systems					
Fiscal Year 2012					
	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
INFORMATION SYSTEMS					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	135,091	90,410	94,400	94,400	96,600
MEDICAL INSURANCE	34,530	27,746	27,400	27,000	30,200
FICA	10,026	6,570	7,200	7,200	7,400
RETIREMENT	13,837	8,476	9,300	9,300	9,800
WORKER'S COMP	787	1,272	1,300	1,300	1,400
STD	0	0	200	200	200
TOTAL PERSONNEL	194,271	134,475	139,800	139,400	145,600
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	10,600	2,750	6,000	3,200	6,000
OTHER CONTRACTUAL SERVICE	2,792	898	3,000	2,400	3,000
REPRODUCTION & PRINTING	0	43	0	0	0
TRAVEL & TRAINING/STAFF	0	0	2,000	0	2,000
DUES & MEMBERSHIPS	0	0	0	0	0
EXPENDABLE MATERIALS	30	44	0	0	0
POSTAGE	78	90	100	100	100
SMALL EQUIPMENT/CAPITAL	17,655	3,098	10,000	7,800	13,000
PRINTER SUPPLIES	6,453	3,859	5,000	3,500	5,000
BOOKS & SUBSCRIPTIONS	0	0	0	0	0
AUTO PARTS & LABOR	161	173	1,000	400	1,000
FUELS & LUBRICANTS	557	788	600	800	800
RENTAL & MAINTENANCE CONTRACTS	18,627	12,784	21,500	18,000	15,500
REPAIRS & MAINTENANCE	10,020	4,287	10,000	700	10,000
TELEPHONE	81,112	52,556	71,000	63,000	59,000
INTERNET CONNECTIVITY	11,640	10,117	10,000	9,000	9,000
TOTAL OPERATING	159,725	91,488	140,200	108,900	124,400
CAPITAL					
EQUIPMENT PURCHASE	31,858	0	20,000	20,000	20,000
TOTAL CAPITAL	31,858	0	20,000	20,000	20,000
TOTAL INFORMATION SYSTEMS	385,854	225,963	300,000	268,300	290,000

Position Summary					
Information Services					
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>change</u>
	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	
Information Systems Manager	1.0	1.0	1.0	1.0	0.0
LAN Administrator II	<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:

Each year funds are programmed within Information Systems in the event that a server needs to be replaced or added. For FY2012 \$20,000 is programmed which would allow for the replacement of up to two (2) servers. In FY2011 the e-mail server was replaced ensuring the continuation of this vital communication tool.

Information Systems - Capital		
Fiscal Year 2012		
<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
FY2012 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 \$146,100 is a \$10,200 (7%) decrease from the FY2011 budget of \$156,300. Increases in personnel costs are offset by a one-time expenditure for a production switcher that was programmed in FY2011 and will not re-occur this fiscal year. Included in the small equipment budget for FY2012 is funding for new studio lights and sound attenuation insulation for the studio.

City of Show Low, AZ					
City 4 TV					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
CITY 4 CABLE TV					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	88,445	62,772	60,200	60,200	65,700
PART-TIME WAGES	18,057	38,881	27,400	27,400	27,900
MEDICAL INSURANCE	23,039	14,022	13,700	13,700	15,100
FICA	7,915	7,579	6,700	6,700	7,200
RETIREMENT	11,313	8,507	7,300	7,300	6,600
WORKER'S COMP	676	783	700	700	700
STD	0	0	100	100	100
TOTAL PERSONNEL	149,445	132,544	116,100	116,100	123,300
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	9,000	9,000	9,000	9,000	9,600
ADVERTISING & PUBLICITY	1,645	570	0	0	0
TRAVEL & TRAINING/STAFF	2,845	2,028	900	900	900
DUES & MEMBERSHIPS	375	375	0	0	0
EXPENDABLE MATERIALS	3,353	3,429	3,600	3,600	3,600
POSTAGE	308	90	300	300	300
SMALL EQUIPMENT/CAPITAL	9,087	1,943	2,000	2,000	2,300
AUTO PARTS & LABOR	1,105	2,431	1,000	1,000	1,000
FUELS & LUBRICANTS	595	617	600	600	600
REPAIRS & MAINTENANCE	3,432	2,655	3,000	3,000	3,000
TELEPHONE	1,860	1,777	1,800	1,800	1,500
EQUIPMENT PURCHASE	4,200	0	18,000	18,000	0
TOTAL OPERATING	37,805	24,915	40,200	40,200	22,800
TOTAL CITY 4 CABLE TV	187,250	157,460	156,300	156,300	146,100

Position Summary					
City 4 TV					
	<u>Actual</u> <u>FY2009</u>	<u>Actual</u> <u>FY2010</u>	<u>Actual</u> <u>FY2011</u>	<u>Budget</u> <u>FY2012</u>	<u>change</u>
Cable TV Director	1.0	1.0	1.0	1.0	0.0
Video Technician	<u>2.0</u>	<u>1.7</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
Total	<u>3.0</u>	<u>2.7</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

Capital:

No capital items have been programmed for this department.

City 4 TV - Capital		
Fiscal Year 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Library
 FY2012 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 \$450,000 is a slight decrease from the FY2011 budget of \$451,800. After a few years of downsizing the library budget has stabilized with personnel costs representing 77% of the total budget.

City of Show Low, AZ					
Library					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
LIBRARY					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	226,000	190,624	164,100	164,100	156,300
PART-TIME WAGES	62,084	49,804	86,200	86,200	91,600
MEDICAL INSURANCE	75,268	55,597	59,400	50,000	60,400
FICA	20,700	17,609	19,100	19,100	19,000
RETIREMENT	24,020	18,546	17,300	17,300	17,000
WORKER'S COMP	622	643	700	700	700
STD	0	0	400	400	400
TOTAL PERSONNEL	408,695	332,823	347,200	337,800	345,400
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SERVICES	2,132	0	0	0	0
OTHER CONTRACTUAL SERVICE	3,405	2,623	3,300	3,300	3,000
ADVERTISING & PUBLICITY	756	300	100	0	0
REPRODUCTION & PRINTING	191	0	600	500	400
TRAVEL & TRAINING/STAFF	633	16	0	100	100
DUES & MEMBERSHIPS	858	1,245	1,000	1,000	1,000
EXPENDABLE MATERIALS	11,400	7,118	6,500	5,500	5,500
POSTAGE	3,115	2,955	2,700	2,700	2,700
SMALL CAPITAL	2,578	705	0	900	1,000
RENTAL & MAINTENANCE CONTRACTS	5,361	5,786	6,000	3,500	6,500
REPAIRS & MAINTENANCE	7,996	2,329	2,000	2,000	2,000
TELEPHONE	2,160	7,507	3,500	3,500	3,500
UTILITIES	57,396	58,611	48,700	51,200	51,200
LIBRARY BOOKS	23,111	18,709	15,700	16,700	14,200
PERIODICALS	3,865	3,584	3,500	3,500	3,500
REFERENCE MATERIAL	1,351	999	0	0	0
JUVENILE MATERIALS	9,610	8,218	6,000	5,200	5,000
OTHER MATERIALS	7,382	5,265	5,000	5,000	5,000
TOTAL OPERATING	143,299	125,972	104,600	104,600	104,600
CAPITAL					
EXPRESS CHECK OUT	0	24,903	0	0	0
TOTAL CAPITAL	0	24,903	0	0	0
TOTAL LIBRARY	551,994	483,699	451,800	442,400	450,000

In FY2011 a FTE Library Lab Supervisor position was eliminated and an additional 0.5 FTE Library Clerk added. There are no further personnel changes programmed for FY2012.

Position Summary					
Library					
	Actual	Actual	Actual	Budget	
	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>change</u>
Library Director	1.0	1.0	1.0	1.0	0.0
Library Lab Supervisor	1.0	1.0	0.0	0.0	0.0
Library Clerk	<u>8.2</u>	<u>6.1</u>	<u>6.5</u>	<u>6.5</u>	<u>0.0</u>
	<u>10.2</u>	<u>8.1</u>	<u>7.5</u>	<u>7.5</u>	<u>0.0</u>

Capital:

No capital items have been programmed for this department.

Library - Capital		
Fiscal Year 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Recreation/Aquatics
FY2012 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 recreation division is part of the general fund and the aquatics division is a special revenue fund. For FY2012 a full-time recreation coordinator previously shared between the recreation and the police departments has been eliminated and replaced with a 0.5 FTE recreation coordinator dedicated to this 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>FY2009</u>	<u>Actual</u> <u>FY2010</u>	<u>Actual</u> <u>FY2011</u>	<u>Budget</u> <u>FY2012</u>	<u>change</u>
Recreation Director	1.0	1.0	1.0	1.0	0.0
Recreation Supervisor	1.0	1.0	1.0	0.0	(1.0)
Recreation Coordinator II	0.0	0.0	0.0	1.0	1.0
Recreation Coordinator	3.0	3.0	2.5	2.5	0.0
PT/Seasonal Recreation Aides	<u>9.7</u>	<u>9.7</u>	<u>9.7</u>	<u>9.7</u>	<u>0.0</u>
Total	<u>14.7</u>	<u>14.7</u>	<u>14.2</u>	<u>14.2</u>	<u>0.0</u>

Recreation:

The recreation budget of \$337,400 is a \$24,300 (8%) increase over the FY2011 budget of \$313,100. This increase is due to the re-allocation of an existing Recreation Coordinator II position which had been programmed in the aquatics division, but actually provides special events services for the recreation division. Slightly offsetting this is the reduction in salary of the recently vacated Recreation Director position.

Although not intended to be self-supporting, many programs offered through the recreation department do generate user fees. The recreation department recovers approximately 20% of its total cost to operate through these fees. For FY2012 total recreation income is expected to generate \$71,100 remaining relatively flat when compared to FY2011. In FY2011 a grant from the University of Arizona paid \$21,800 (25%) of the Recreation Directors salary in order to operate the White Mountain Leadership Program. This grant is not programmed for FY2012, however the City continues to work with the University in the hopes of extending the program another year.

City of Show Low, AZ

Recreation

Fiscal Year 2012

	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
RECREATION					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	132,466	140,668	116,600	116,600	119,800
PART-TIME WAGES	58,036	40,360	44,600	44,600	56,900
MEDICAL INSURANCE	36,287	36,092	41,100	30,000	45,300
FICA	13,951	12,775	12,300	12,300	13,500
RETIREMENT	13,482	13,361	11,500	11,500	13,300
WORKER'S COMP	4,547	2,604	1,900	1,900	3,500
STD	0	0	300	300	300
WELLNESS PROGRAM	1,618	309	0	0	0
UNIFORM ALLOWANCE	884	43	0	0	0
TOTAL PERSONNEL	261,272	246,213	228,300	217,200	252,600
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	0	8,955	15,000	15,000	15,000
ADVERTISING & PUBLICITY	998	949	2,000	2,000	2,000
REPRODUCTION & PRINTING	1,172	1,440	1,500	1,500	1,500
TRAVEL & TRAINING/STAFF	1,719	1,151	2,800	2,800	2,800
DUES & MEMBERSHIPS	0	0	0	400	0
EXPENDABLE MATERIALS	445	460	500	500	500
POSTAGE	2,003	1,318	2,500	2,500	2,500
UNIFORMS	1,234	115	1,500	1,500	1,500
BOOKS & SUBSCRIPTIONS	0	0	500	500	0
AUTO PARTS & LABOR	116	225	300	300	300
FUELS & LUBRICANTS	301	304	600	600	600
REPAIRS & MAINTENANCE	460	635	800	800	800
TELEPHONE	542	170	400	400	400
Casualty Loss	2,493	2,159	1,400	1,400	1,400
RECREATION EQUIPMENT	0	0	0	0	0
CONCERTS IN THE PARK	1,286	3,530	2,500	2,500	2,500
SPECIAL EVENTS	11,507	10,028	2,500	5,100	2,500
AFTER SCHOOL PROGRAMS	3,317	3,014	5,000	5,000	5,000
TEEN ACTIVITIES	5,764	2,895	2,500	2,500	2,500
ADULT SPORTS	2,930	1,030	0	0	0
YOUTH SPORTS	24,154	27,373	29,500	29,500	29,500
WHITE MTN YOUTH LEADERSHIP	6,166	5,993	7,500	7,500	7,500
PARADE EXPENSES	0	0	2,500	2,500	2,500
OTHER CAPITAL EXPENSE	143	1,879	3,000	3,400	3,500
TOTAL OPERATING	66,748	73,624	84,800	88,200	84,800
TOTAL RECREATION	328,021	319,836	313,100	305,400	337,400

Aquatics:

The Aquatics budget of \$352,900 is a \$38,700 (10%) decrease from the FY2011 budget of \$391,600. This decrease is directly attributable to re-allocating one FTE position to the recreation division.

Although originally set up as an enterprise fund, the aquatics division was never intended to recover all of its costs, so it was converted to a special revenue fund. For FY2012 it is estimated that approximately 25% of operational costs will be recovered through program revenue of \$102,900. A general fund subsidy of \$250,000 is estimated for this year, a decrease of \$59,200 (19%) from FY2011.

City of Show Low, AZ
Aquatics
Fiscal Year 2012

	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
FAMILY AQUATIC CENTER					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	79,740	55,574	80,900	80,900	47,900
PART-TIME WAGES	129,038	132,188	119,400	119,400	119,400
OVERTIME	658	489	500	500	0
MEDICAL INSURANCE	22,538	21,993	27,400	27,400	22,700
FICA	15,540	15,358	15,400	15,400	12,800
RETIREMENT	7,350	8,297	8,000	8,000	4,800
WORKER'S COMP	4,950	7,728	10,600	10,600	8,400
STD	0	0	400	400	300
UNIFORMS	3,574	203	300	300	200
TOTAL PERSONNEL	263,388	241,830	262,900	262,900	216,500
OPERATING EXPENDITURES					
AQUATIC CENTER RESALE	2,529	2,305	0	0	0
MERCHANDISE FOR RESALE	1,249	371	0	0	2,500
OTHER CONTRACTUAL SERVICE	5,122	4,877	4,900	4,900	4,900
ADVERTISING & PUBLICITY	842	30	1,000	1,000	1,000
REPRODUCTION & PRINTING	944	767	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	1,490	2,411	1,500	1,500	1,500
DUES & MEMBERSHIPS	703	840	800	800	800
EXPENDABLE MATERIALS	10,190	7,658	5,000	5,000	5,000
POSTAGE	126	90	600	600	600
SMALL EQUIPMENT CAPITAL	3,202	0	0	0	0
UNIFORMS	0	0	0	0	0
BOOKS & SUBSCRIPTIONS	587	0	500	500	500
SAFETY EQUIPMENT	461	272	1,000	1,000	3,200
OTHER EQUIPMENT & SUPPLIES	7,253	5,178	4,000	4,000	4,000
REPAIRS & MAINTENANCE	31,419	37,112	25,000	25,000	25,000
TELEPHONE	1,225	761	2,000	2,000	2,000
UTILITIES	82,408	69,853	81,000	81,000	81,000
BIRTHDAY PARTIES	2,453	2,461	0	0	3,000
SPECIAL EVENTS	4,693	1,754	400	400	400
TOTAL OPERATING CAPITAL	156,897	136,738	128,700	128,700	136,400
CAPITAL					
IMPROVEMENTS	0	0	0	0	0
Aquatics Center Upgrades	0	0	0	0	0
OPERATING TRANSFER IN	(304,661)	0	0	0	0
DEPRECIATION	81,761	0	0	0	0
TOTAL CAPITAL	(222,900)	0	0	0	0
TOTAL FAMILY AQUATIC CENTER	197,385	378,568	391,600	391,600	352,900

Capital:

No capital items have been programmed for this department.

Recreation & Aquatics - Capital		
Fiscal Year 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Facilities Maintenance
FY2012 Budget

Program Goal:

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

Departmental Budget:

The Facilities Maintenance budget of \$433,500 is a \$29,100 (7%) increase over the FY2011 budget of \$404,400. This increase is directly attributable to the addition of a part-time custodian and supplies to manage the daily cleaning and upkeep of all city facilities. In FY2011 the City added a library, an expanded city hall and a senior center to the facilities maintained by this department.

City of Show Low, AZ					
Facilities Maintenance					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
FACILITIES MAINTENANCE					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	145,394	95,039	105,200	105,200	107,300
PART-TIME WAGES	17,236	32,615	0	0	13,400
OVERTIME	7,767	3,347	10,000	10,000	5,000
MEDICAL INSURANCE	50,028	26,453	47,900	25,000	52,800
FICA	12,605	9,499	8,800	8,800	9,600
RETIREMENT	13,814	10,183	11,400	11,400	11,300
WORKER'S COMP	4,000	4,730	5,700	5,700	6,300
STD	0	0	100	100	100
UNIFORM ALLOWANCE	2,220	1,554	1,300	1,300	1,100
TOTAL PERSONNEL	253,063	183,420	190,400	167,500	206,900
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	11,820	12,004	17,000	17,000	15,000
TRAVEL & TRAINING/STAFF	233	858	1,000	800	1,000
DUES & MEMBERSHIPS	295	270	500	500	500
EXPENDABLE MATERIALS	4,630	4,985	5,600	5,600	5,000
SMALL EQUIPMENT	595	0	8,600	200	0
JANITORIAL SUPPLIES	19,472	11,034	16,000	16,000	20,000
UNIFORMS	0	0	0	0	0
AUTO PARTS & LABOR	4,077	7,317	5,600	5,600	5,600
FUELS & LUBRICANTS	6,155	5,686	6,800	6,800	6,800
EQUIPMENT RENTAL-OTHER	0	177	0	0	0
REPAIRS & MAINTENANCE	43,881	15,586	37,700	46,300	46,300
TELEPHONE	208	223	200	200	200
UTILITIES	111,975	130,425	115,000	130,000	123,700
EQUIPMENT PURCHASE	15,701	0	0	0	2,500
VEHICLE PURCHASE	0	0	0	0	0
TOTAL OPERATING	219,042	188,567	214,000	229,000	226,600
TOTAL FACILITIES MAINTENANCE	472,105	371,987	404,400	396,500	433,500

Included in the position summary below are the new 0.5 FTE custodian and a facilities maintenance technician I whose salary and benefits are charged 50% to aquatics. 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.

Position Summary					
Facilities Maintenance					
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</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	1.1	1.0	1.0	0.0
Custodian	<u>2.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.5</u>	<u>0.5</u>
Total	<u>4.6</u>	<u>4.1</u>	<u>4.0</u>	<u>4.5</u>	<u>0.5</u>

Capital:

Improvements to the City Campus are programmed for FY2012 including interior and exterior repairs/painting to the gymnasium, cafeteria and other buildings.

Facilities Maintenance - Capital		
Fiscal Year 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
City Campus Improvements	22-495-495-7300-1210	25,000



City of Show Low, Arizona
Parks Maintenance
FY2012 Budget

Program Goal:

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

Departmental Budget:

The Park Maintenance budget of \$329,100 is a \$49,800 (18%) increase over the FY2011 budget of \$279,300. This increase is attributable to the addition of two parks within the City's system. The majority of the increase is represented by additional seasonal staffing (\$30,000) in the contractual services line-item, as well as an increase to expendable material.

City of Show Low, AZ					
Parks Maintenance					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
PARKS MAINTENANCE					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	103,635	107,766	94,800	94,800	97,200
PART-TIME WAGES	15,803	10,072	0	0	0
OVERTIME	5,451	7,521	0	0	2,000
MEDICAL INSURANCE	39,560	47,079	41,100	41,100	45,300
FICA	9,492	8,285	11,100	11,100	7,600
RETIREMENT	11,924	9,403	9,300	9,300	10,000
WORKER'S COMP	2,900	3,828	5,200	5,200	3,600
STD	0	0	300	300	200
UNIFORM ALLOWANCE	1,554	1,332	1,200	1,200	1,300
TOTAL PERSONNEL	190,319	195,285	163,000	163,000	167,200
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	4,814	33,989	54,000	60,000	84,000
TRAVEL & TRAINING/STAFF	1,851	899	1,600	1,600	2,500
DUES & MEMBERSHIPS	225	95	200	300	300
EXPENDABLE MATERIALS	13,551	11,552	12,000	12,000	15,000
SMALL EQUIPMENT/CAPITAL	3,823	1,438	0	100	600
UNIFORMS	0	0	0	0	0
Books & Subscriptions	134	0	0	0	0
AUTO PARTS & LABOR	10,887	4,811	6,000	8,000	8,000
FUELS & LUBRICANTS	15,202	11,884	12,000	13,000	15,000
EQUIPMENT RENTAL-OTHER	2,224	2,488	2,500	1,500	1,500
REPAIRS & MAINTENANCE	34,038	24,954	28,000	30,000	30,000
SMALL CAPITAL	485	366	0	0	0
CASUALTY LOSS	0	0	0	0	0
TOTAL OPERATING	87,233	92,476	116,300	126,500	156,900
CAPITAL					
CEMETERY IMPROVEMENTS	2,632	0	0	0	0
IMPROVEMENTS	20,148	7,500	0	0	5,000
EQUIPMENT PURCHASE	0	0	0	0	0
TOTAL CAPITAL	22,779	7,500	0	0	5,000
TOTAL PARKS MAINTENANCE	300,332	295,261	279,300	289,500	329,100

Staffing for the parks department is comprised of four (4) full-time employees. In prior years seasonal employees were hired by the city directly and shown as full-time equivalents.

Beginning in FY2011 all seasonal employees have been hired through a temporary agency and the budget is shown as a contractual service.

Position Summary					
Parks Maintenance					
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>change</u>
Parks Maintenance Supervisor	1.0	1.0	1.0	1.0	0.0
Parks Maintenance Tech I	2.0	2.0	2.0	3.0	1.0
Parks Maintenance Tech I (Seasonal)	<u>3.1</u>	<u>2.1</u>	<u>2.1</u>	<u>0.0</u>	<u>(2.1)</u>
Total	<u>6.1</u>	<u>5.1</u>	<u>5.1</u>	<u>4.0</u>	<u>(1.1)</u>

Capital:

For FY2012 Parks Maintenance will add safety features to a fence at Ponderosa Park, add a playground and continue improvements at the City Cemetery. Funds for this project are programmed in the Cemetery special revenue fund. The Ponderosa Park Playground is funded with development impact fees and will only be constructed if funds are available.

Parks Maintenance - Capital		
Fiscal Year 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Cemetery Improvements	16-550-495-7300-5631	50,300
Ponderosa Park - Fence Improvements	11-445-495-7310-0000	5,000
Ponderosa Park - Playground	22-400-495-7300-1212	<u>50,000</u>
Total Parks Maintenance Capital		<u>105,300</u>



City of Show Low, Arizona
Public Transportation
FY2012 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/FTA 5311 grant, fare box revenue and contributions from the City of Show Low and our regional partners. Local Transportation Assistance Fund II (LTAF 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 FY2012 budget of \$811,000 is a \$337,500 (29%) decrease from the FY2011 budget of \$1,148,500. Adjusted for capital, the operational budget of this fund increases by \$50,100 (10%) over the FY2011 budget.

City of Show Low Public Transportation Fiscal Year 2012					
Expenditures	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
Personnel	77,423	0	0	0	0
Operating Supplies & Services	364,720	484,503	525,800	525,800	575,900
Capital	<u>323,664</u>	<u>258,014</u>	<u>622,700</u>	<u>676,800</u>	<u>235,100</u>
Total All Expenditures	<u>765,807</u>	<u>742,517</u>	<u>1,148,500</u>	<u>1,202,600</u>	<u>811,000</u>
Revenues					
Federal Grants	598,380	496,622	802,800	807,200	484,200
Intergovernmental	135,416	46,615	137,800	137,800	157,800
Other	113,733	157,315	150,200	72,600	72,300
Beginning Fund Balance	33,749	116,410	57,700	134,100	15,100
General Fund Subsidy	<u>0</u>	<u>59,656</u>	<u>0</u>	<u>66,000</u>	<u>81,600</u>
Total Revenue	<u>881,277</u>	<u>876,619</u>	<u>1,148,500</u>	<u>1,217,700</u>	<u>811,000</u>

Not yet included in the FY2012 budget are all unspent capital funds which will be carried forward from FY2011. The budget as adopted 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 FY2012 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 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
PUBLIC TRANSPORTATION					
PERSONNEL EXPENDITURES					
SALARIES & WAGES-SEE FIN DEPT	77,423	0	0	0	0
TOTAL PERSONNEL	77,423	0	0	0	0
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	333,990	377,941	502,600	502,600	552,700
OTHER CONTRACTUAL SERVICES-RCS	21,330	89,540	0	0	0
ADVERTISING & PUBLICITY	824	2,774	4,700	4,700	4,700
LEGAL ADS & NOTICES	195	1,881	0	0	0
REPRODUCTION & PRINTING	683	0	3,700	3,700	3,700
REPRODUCTION & PRINTING-RCS	0	0	0	0	0
TRAVEL & TRAINING/STAFF	1,218	890	3,500	3,500	3,500
TRAVEL & TRAINING/NON-STAFF	6,049	5,461	0	0	0
RTAP SUBSTANCE ABUSE PROGRAM	0	0	1,200	1,200	1,200
EXPENDABLE MATERIALS	193	247	0	0	0
SMALL EQUIPMENT/CAPITAL	0	5,273	0	0	0
RENTAL	0	0	2,700	2,700	2,700
REPAIRS & MAINTENANCE	132	480	0	0	0
TELEPHONE	108	15	0	0	0
UTILITIES	0	0	7,400	7,400	7,400
TOTAL OPERATING	364,720	484,503	525,800	525,800	575,900
CAPITAL					
EQUIPMENT PURCHASE	321,784	126,681	539,200	539,200	147,000
EQUIPMENT PURCHASE - RCS	940	20,133	0	0	0
ARRA Grant - 21 Passenger Bus	940	0	0	0	0
OPERATING TRANSFER OUT	0	111,200	83,500	83,500	88,100
TOTAL CAPITAL	323,664	258,014	622,700	622,700	235,100
TOTAL PUBLIC TRANSPORTATION	765,807	742,517	1,148,500	1,148,500	811,000

Capital:

FY2012 capital items programmed for Public Transportation total \$147,000. Specific items are detailed below. As this is a federally funded program, all grant matching costs are shared among the regional partners.

Public Transportation - Capital		
Fiscal Year 2012		
Description	Account	Amount
Transfer Point Improvements (Show Low Lake Rd)	15-530-495-7410-0000	110,400
PA system for buses	15-530-495-7410-0000	600
Signage	15-530-495-7410-0000	6,000
Shelter Stops	15-530-495-7410-0000	18,000
Benches	15-530-495-7410-0000	12,000
Total Public Transportation Capital		<u>147,000</u>



City of Show Low, Arizona
Police
 FY2012 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:

The Police Department is organized into two divisions and several units in order to provide an adequate 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.

A full-time position and additional part-time hours are included in the adopted budget; this brings the Police Department overall staffing to 47.35 positions, of which 30.0 are sworn positions. Included in the 47.35 positions mentioned above are 11.3 positions in Communications and 2.5 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					
	Actual FY2009	Actual FY2010	Actual FY2011	Budget FY2012	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	6.0	6.0	6.0	0.0
Patrol Officer	25.0	20.0	20.0	20.0	0.0
Evidence/Crime Scene Tech	1.5	1.8	1.3	1.8	0.5
Police Assistant	2.0	2.2	2.5	2.5	0.0
Transport Officer	1.0	1.0	1.0	1.0	0.0
Communications Manager	1.0	1.0	1.0	1.0	0.0
Dispatcher	10.0	10.3	10.3	10.3	0.0
Administrative Assistant	1.0	0.5	0.5	0.75	0.25
Records Supervisor	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
Total	<u>50.5</u>	<u>46.8</u>	<u>46.6</u>	<u>47.35</u>	<u>0.75</u>

Within the administration division additional part-time hours have been recommended to assist with front desk coverage. A 0.5 FTE Evidence/Crime scene technician has been eliminated and replaced with a full-time position in order to manage the property room and assist with meeting CALEA guidelines. A full-time position previously job shared with recreation has been eliminated and replaced with a 0.5 FTE administrative assistant.

Budget Summary:

The Police Departments FY2012 budget of \$4,964,300 represents a decrease of \$496,500 (9%) from the FY2011 budget of \$5,460,800. When adjusted for photo enforcement revenue modifications there is virtually no change from the FY2011 budget. Included in this amount is \$172,000 in personnel costs that are completely funded through the School District (SRO) and the County (MCAT).

Salaries and fringes total \$3,877,800 and represent 78% of the Police Department’s general fund budget. Salaries and fringes increase by \$147,200 (4%) due to a cost of living increase, medical costs and the city’s portion of the retirement contribution. Included in the police department’s general fund salaries amount is a total of \$181,000 in overtime costs. All overtime related to photo enforcement has been removed as citation volume and workload are handled by a full-time dedicated position and officers on light duty. 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 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
Operations	3,492,195	3,468,685	2,297,100	2,297,100	2,243,700
Traffic Safety	0	232,464	1,066,700	581,300	581,700
Investigations	0	0	662,500	627,100	701,200
Administration	0	0	412,900	412,900	422,900
Communications	723,432	752,709	844,200	737,900	831,800
Animal Control	156,690	142,984	177,400	165,100	183,000
Police Department Total	4,372,317	4,596,842	5,460,800	4,821,400	4,964,300

Non-personnel costs have a net decrease of \$643,700 from the FY2011 budget, when adjusted for photo enforcement revenue modifications and capital there is a net increase of \$10,400 (1%) from the FY2011 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. During FY2011 local RICO funds were expended and future funds will be administered by the county.

Capital:

The Police Department’s budget proposal includes capital items totaling \$118,700. Included is \$33,000 for a replacement police vehicle and \$45,000 for communications equipment, including an estimated FY2011 carryover of \$40,700.

Police - Capital		
Fiscal Year 2012		
Description	Account	Amount
Operations Replacement Vehicle (1)	11-455-495-7420-0000	33,000
Communications Equipment	11-460-495-7300-0000	85,700
	Total Police Capital	118,700

Operations:

The Police – Operations division includes all general patrol activities. All new units were split out of this division in FY2011. The FY2012 operations budget decreases by 2% from FY2011.

City of Show Low, AZ					
Police - Operations					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
POLICE - Operations					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	1,656,438	1,528,786	1,020,900	1,020,900	1,038,400
PART-TIME WAGES	49,257	88,016	0	0	0
TEMPORARY PERSONNEL	2,704	2,642	0	0	0
OVERTIME	153,735	139,752	130,000	130,000	130,000
MEDICAL INSURANCE	383,037	358,176	260,300	260,300	286,900
FICA	143,201	130,557	88,000	88,000	89,300
RETIREMENT	304,780	243,207	187,300	187,300	206,500
WORKER'S COMP	79,967	58,459	40,600	40,600	41,200
STD	0	0	1,800	1,800	1,900
UNIFORM ALLOWANCE	46,593	45,134	26,600	26,600	26,600
POLICE ISSUED EQUIPMENT	7,836	12,055	0	0	0
TOTAL PERSONNEL	2,827,549	2,606,783	1,755,500	1,755,500	1,820,800
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	7,854	5,206	0	0	0
OTHER CONTRACTUAL SERVICE	3,335	3,970	3,000	3,000	5,000
FINGER PRINTING	4,472	4,672	5,000	5,000	5,000
REPRODUCTION & PRINTING	9,734	9,082	9,700	9,700	9,700
TRAVEL & TRAINING/STAFF	28,348	31,984	19,500	19,500	15,700
TRAVEL & TRAINING/NON-STAFF	150	0	0	0	0
DUES & MEMBERSHIPS	2,329	2,534	2,500	2,500	2,500
EXPENDABLE MATERIALS	24,219	25,445	20,000	20,000	15,000
POSTAGE	2,759	1,385	1,500	1,500	1,500
SMALL EQUIPMENT/CAPITAL	27,981	25,799	21,000	21,000	15,000
SMALL EQUIPMENT - AZ POST	855	115	0	0	0
AMMUNITION	10,815	12,762	14,500	14,500	13,500
POLICE EQUIPMENT	0	0	9,000	9,000	9,000
PROGRAMS	11,147	8,033	9,500	9,500	7,000
POLICE DOG	2,251	2,201	2,000	2,000	2,000
BOOKS & SUBSCRIPTIONS	3,932	2,503	3,200	3,200	3,200
RESERVES	468	0	0	0	0
AUTO PARTS & LABOR	64,191	63,981	60,000	60,000	60,000
AUTO PARTS & LABOR - AZ CJC	0	4,339	0	0	0
FUELS & LUBRICANTS	73,218	60,685	75,000	75,000	94,000
RENTAL & MAINTENANCE CONTRACTS	18,269	37,106	34,600	34,600	38,900
TECHNOLOGY & RADIO REPAIR	0	486	13,000	13,000	13,000
REPAIRS & MAINTENANCE	19,371	39,296	17,500	17,500	17,000
TELEPHONE	27,806	30,211	39,800	39,800	39,800
UTILITIES	22,976	27,257	23,100	23,100	23,100
CASUALTY LOSS	8,165	14,797	0	0	0
RICO	(706)	27,116	0	0	0
PRISONER EXPENSES	4,242	3,039	0	0	0
TOTAL OPERATING	378,181	444,003	383,400	383,400	389,900
CAPITAL					
GRANT EXPENDITURES	2,180	0	0	0	0
MULTI-AGENCY COMMUNICATIONS	0	50,659	19,300	19,300	0
MULTI-AGENCY MOBILE DATA COMM.	0	93,280	3,600	3,600	0
MULTI-AGENCY SPEC. RESP. TEAM	3,439	53,809	5,800	5,800	0
ATTA 09/10 PUBLIC AWARE GRANT	0	3,460	0	0	0
HOMELAND SECURITY - MDC SUMMIT	0	40,050	4,400	4,400	0
HOMELAND SECURITY - SRT Equipment	0	43,242	42,900	42,900	0
MULTI_AGENCY RADIO COMM	57,000	0	0	0	0
MOBILE RADIO DATA MODEMS	81,700	0	0	0	0
SPECIAL RESPONSE TEAM	69,356	5,585	0	0	0
JUSTICE ASSISTANCE GRANT PROG.	0	37,123	0	0	0
GOHS EQUIPMENT GRANT	8,859	12,241	0	0	0
OTHER CAPITAL EXPENSE	0	5,240	0	0	0
VEHICLE PURCHASE	63,931	27,167	75,000	75,000	33,000
GOHS - Motorcycle Grant	0	46,043	7,200	7,200	0
TOTAL CAPITAL	286,465	417,899	158,200	158,200	33,000
TOTAL POLICE - Operations	3,492,195	3,468,685	2,297,100	2,297,100	2,243,700

Traffic Safety:

The Traffic Safety Unit oversees the traffic safety program, including 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. Nearly 100% of the traffic sergeants' time is tied directly to photo enforcement activities.

City of Show Low, AZ					
Traffic Safety					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
POLICE - Traffic Safety					
PERSONNEL EXPENDITURES					
SALARIES	0	0	68,400	68,400	70,300
OVERTIME	0	0	0	4,000	0
MEDICAL INSURANCE	0	0	13,700	12,000	15,100
FICA	0	0	6,800	5,500	5,400
RETIREMENT	0	0	12,000	12,000	12,400
WORKER'S COMP	0	0	2,800	2,800	2,500
STD	0	0	100	100	100
UNIFORM ALLOWANCE	0	0	1,400	1,400	1,400
TOTAL PERSONNEL	0	0	105,200	106,200	107,200
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	0	(0)	2,000	2,000	0
NOMINATION CHARGE	0	466	0	0	13,500
PLATE SCAN FEE	0	3,752	28,300	28,300	56,700
CONTRACT FEES	0	191,195	340,800	340,800	340,800
SERVICE FEES	0	15,000	25,000	25,000	25,000
REPRODUCTION & PRINTING	0	0	2,000	2,000	0
TRAVEL & TRAINING/STAFF	0	0	0	0	1,500
EXPENDABLE MATERIALS	0	8,141	4,000	4,000	0
SMALL EQUIPMENT/CAPITAL	0	12,922	50,000	50,000	0
ORGANIZATIONAL SUPPORT	0	0	0	0	15,000
TELEPHONE	0	0	17,000	17,000	17,000
UTILITIES	0	988	5,000	5,000	5,000
TOTAL OPERATING	0	232,464	474,100	474,100	474,500
CAPITAL					
OTHER CAPITAL EXPENSE	0	0	445,400	0	0
VEHICLE PURCHASE	0	0	42,000	1,000	0
TOTAL CAPITAL	0	0	487,400	1,000	0
TOTAL POLICE - Traffic Safety	0	232,464	1,066,700	581,300	581,700

Included in operating expenditures is \$436,000 of “pass-through” charges for the Redflex contract, nominations, plate scan and process serving. These costs are directly related to the number of photo enforcement citations issued and are funded through citation revenue.

When photo enforcement was established in Show Low all fines collected were to be used for the costs of administering the program and to increase traffic safety awareness and safety in the community. Photo enforcement revenue estimates for FY2012 total \$628,800. Expenditures for FY2012 total \$634,900 and include; the Traffic Safety division, 1.0 FTE court clerk and a portion of the magistrates' salary. Very minimal non-administrative expenditures are included.

Revenue	<u>628,800</u>
Expenditures	
Traffic Safety	581,700
Court Staffing	<u>53,200</u>
	<u>634,900</u>
FY2012 Surplus (deficit)	<u>(6,100)</u>

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. For FY2012 a part-time evidence technician is being replaced with a full-time position to ensure that the property room is brought up to CALEA standards and maintained that way.

City of Show Low, AZ					
Investigations					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
POLICE - Investigations					
PERSONNEL EXPENDITURES					
SALARIES	0	0	359,800	359,800	401,600
PART-TIME WAGES	0	0	53,900	53,900	29,600
OVERTIME	0	0	0	20,000	0
MEDICAL INSURANCE	0	0	95,900	40,000	120,800
FICA	0	0	31,300	31,300	33,000
RETIREMENT	0	0	60,100	60,100	70,200
WORKER'S COMP	0	0	13,600	13,600	14,100
STD	0	0	700	700	700
UNIFORM ALLOWANCE	0	0	9,800	9,800	9,800
POLICE ISSUED EQUIPMENT	0	0	0	0	0
TOTAL PERSONNEL	0	0	625,100	589,200	679,800
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	0	0	6,100	6,100	7,400
REPRODUCTION & PRINTING	0	0	0	100	0
TRAVEL & TRAINING/STAFF	0	0	9,000	9,000	7,700
DUES & MEMBERSHIPS	0	0	0	0	0
EXPENDABLES	0	0	0	400	0
DARE	0	0	0	0	0
POLICE EQUIPMENT	0	0	4,500	4,200	5,000
POLICE DOG	0	0	0	100	0
FUEL & LUBRICANT	0	0	0	100	0
REPAIRS & MAINTENANCE	0	0	0	100	0
TELEPHONE	0	0	1,300	1,300	1,300
TOTAL OPERATING	0	0	20,900	21,400	21,400
CAPITAL					
OTHER CAPITAL EXPENSE	0	0	16,500	16,500	0
VEHICLE PURCHASE	0	0	0	0	0
TOTAL CAPITAL	0	0	16,500	16,500	0
TOTAL POLICE - Investigations	0	0	662,500	627,100	701,200

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. In addition to a dedicated part-time administrative assistant, additional part-time hours have been included to help manage coverage at the front counter.

City of Show Low, AZ					
Administration					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
POLICE - Administration					
PERSONNEL EXPENDITURES					
SALARIES	0	0	242,500	242,500	228,600
PART-TIME WAGES	0	0	31,200	31,200	54,900
OVERTIME	0	0	8,000	8,000	8,000
MEDICAL INSURANCE	0	0	48,000	48,000	45,300
FICA	0	0	21,500	21,500	22,300
RETIREMENT	0	0	36,600	36,600	37,800
WORKER'S COMP	0	0	8,200	8,200	8,000
STD	0	0	400	400	500
UNIFORM ALLOWANCE	0	0	2,800	2,800	2,800
POLICE ISSUED EQUIPMENT	0	0	0	0	0
TOTAL PERSONNEL	0	0	399,200	399,200	408,200
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	0	0	4,000	4,000	4,000
REPRODUCTION & PRINTING	0	0	0	0	0
TRAVEL & TRAINING/STAFF	0	0	5,500	5,500	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	4,200	4,200	5,200
	0	0	13,700	13,700	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	412,900	412,900	422,900

Communications:

The Communications budget of \$831,800 is a decrease of \$12,400 (1%) from the FY2011 budget of \$845,200. This decrease is directly attributable to the reduced amount in the equipment replacement account. Even with a major upgrade of the dispatch center and communication consoles the additional allocation to this fund in FY2012 is recommended at \$45,000. This account is an accumulation fund, so all unspent funds from FY2011 have been carried forward into FY2012 final budget.

City of Show Low, AZ					
Communications					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
COMMUNICATIONS					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	456,504	443,214	420,300	400,000	416,900
PART-TIME WAGES	0	380	10,000	7,500	10,000
TEMPORARY PERSONNEL	0	2,056	0	0	0
OVERTIME	45,412	61,087	35,000	45,000	35,000
MEDICAL INSURANCE	95,604	98,321	150,700	95,000	166,100
FICA	37,671	40,444	36,000	38,000	35,300
RETIREMENT	62,056	47,867	46,300	46,300	46,700
WORKER'S COMP	1,265	3,313	1,300	2,200	1,300
STD	0	0	800	800	700
UNIFORM ALLOWANCE	0	0	1,400	1,400	1,400
	<u>698,512</u>	<u>696,682</u>	<u>701,800</u>	<u>636,200</u>	<u>713,400</u>
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	0	0	3,000	3,000	3,000
TRAVEL & TRAINING/STAFF	6,094	10,504	10,000	10,000	10,000
DUES & MEMBERSHIPS	119	568	600	600	600
EXPENDABLE MATERIALS	5,993	4,372	3,800	3,800	4,800
SMALL EQUIPMENT/CAPITAL	12,153	11,017	14,000	14,000	14,000
BOOKS & SUBSCRIPTIONS	201	0	300	300	300
TELEPHONE	360	220	0	0	0
TOTAL OPERATING	<u>24,920</u>	<u>26,681</u>	<u>31,700</u>	<u>31,700</u>	<u>32,700</u>
CAPITAL					
EQUIPMENT REPLACEMENT	0	29,346	110,700	70,000	85,700
TOTAL CAPITAL	<u>0</u>	<u>29,346</u>	<u>110,700</u>	<u>70,000</u>	<u>85,700</u>
TOTAL COMMUNICATIONS	<u>723,432</u>	<u>752,709</u>	<u>844,200</u>	<u>737,900</u>	<u>831,800</u>

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. For FY2012 estimated revenue from this service is programmed at \$158,100 as detailed below.

Dispatching Services	Amount
Show Low Fire	\$ 40,000
Linden	12,000
White Mtn Lakes	12,000
Heber	27,500
Pinedale	2,600
Show Low PD	0
EMS Ambulance	64,000
	\$ 158,100

Animal Control:

The animal control budget of \$183,000 is an increase of \$5,600 (3%) over the FY2011 budget of \$177,400. This increase includes increased staffing and services authorized during FY2011 through an Intergovernmental Agreement (IGA) to provide these services to Navajo County. In return for these services Navajo County pays the city \$1,675 per month for up to 30 dogs. 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 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
ANIMAL CONTROL					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	68,565	68,060	68,600	68,600	71,300
PART-TIME WAGES	9,998	3,024	19,900	15,000	18,400
OVERTIME	8,631	8,795	8,000	8,000	8,000
MEDICAL INSURANCE	16,939	18,135	27,400	20,000	30,200
FICA	6,468	6,075	7,100	7,100	7,500
RETIREMENT	7,155	7,217	8,000	8,000	8,000
WORKER'S COMP	1,339	1,533	1,900	1,900	2,000
STD	0	0	100	100	200
UNIFORM ALLOWANCE	2,957	3,201	2,800	2,800	2,800
TOTAL PERSONNEL	122,051	116,040	143,800	131,500	148,400
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	0	0	1,000	1,000	2,500
OTHER CONTRACTUAL	0	133	0	0	0
REPRODUCTION & PRINTING	105	0	500	500	500
TRAVEL & TRAINING/STAFF	1,438	1,893	1,500	1,500	1,500
EXPENDABLE MATERIALS	6,654	6,868	9,300	9,300	6,500
SMALL EQUIPMENT/CAPITAL	4,865	0	2,500	2,500	2,500
UNIFORMS	0	0	200	200	200
AUTO PARTS & LABOR	2,396	1,392	1,000	1,000	1,800
FUELS & LUBRICANTS	5,704	5,328	6,000	6,000	7,500
REPAIRS & MAINTENANCE	0	0	0	0	0
TELEPHONE	256	200	400	400	400
UTILITIES	13,221	11,130	11,200	11,200	11,200
CASUALTY LOSS	0	0	0	0	0
TOTAL OPERATING	34,639	26,944	33,600	33,600	34,600
CAPITAL					
VEHICLE PURCHASE	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
TOTAL ANIMAL CONTROL	156,690	142,984	177,400	165,100	183,000



City of Show Low, Arizona
City Magistrate
FY2012 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 \$257,800 represents a \$6,400 (3%) increase over the FY2011 budget of \$251,400. Substantial changes in staffing, including the elimination of overtime funding and the modification of a court clerk position from full-time to part-time are offset by the inclusion of jail fees in the amount of \$75,000. Due to shifting of costs from the State of Arizona, Navajo County has implemented a per-diem jail fee for all inmates arrested on misdemeanor charges by the city. In past years the county paid these costs directly, however they will begin passing along 50% of the cost to the City beginning in FY2012. Both the Court and Police departments have agreed to work together to minimize these costs where prudent.

City of Show Low, AZ					
City Magistrate					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
CITY MAGISTRATE					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	96,711	98,128	134,500	134,500	102,300
PART-TIME WAGES	0	0	0	0	14,000
OVERTIME	0	0	25,000	0	0
MEDICAL INSURANCE	19,875	21,801	48,000	35,000	30,200
FICA	7,412	7,353	12,200	12,200	8,900
RETIREMENT	8,382	6,261	15,700	15,700	10,300
WORKER'S COMP	198	224	400	400	300
STD	0	0	300	300	200
TOTAL PERSONNEL	132,577	133,767	236,100	198,100	166,200
OPERATING EXPENDITURES					
Professional & Consulting Services	0	0	0	2,200	500
LEGAL FEES	0	100	500	100	500
JAIL FEES	0	0	0	0	75,000
TRAVEL & TRAINING/STAFF	1,090	(113)	0	0	0
DUES & MEMBERSHIPS	100	50	100	100	100
EXPENDABLE MATERIALS	1,505	1,769	1,600	1,000	1,600
POSTAGE	804	903	1,000	1,000	1,300
BOOKS & SUBSCRIPTIONS	40	172	300	300	300
RENTAL & MAINTENANCE CONTRACTS	4,297	3,730	4,300	4,300	4,300
REPAIRS & MAINTENANCE	325	744	500	400	500
TELEPHONE	0	0	0	0	0
BANK CHARGES	3,426	8,986	7,000	7,500	7,500
TOTAL OPERATING	11,586	16,342	15,300	16,900	91,600
TOTAL CITY MAGISTRATE	144,163	150,109	251,400	215,000	257,800

Travel and training funds in the amount of \$3,000 will again be requested from the Local Judicial Collection Enhancement Funds (JCEF). JCEF grants are funded through magistrate 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 capital/grants fund.

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. One full-time clerk is dedicated entirely to photo-enforcement processing and will be funded as long as photo enforcement continues.

Position Summary					
City Magistrate					
	<u>Actual</u> <u>FY2009</u>	<u>Actual</u> <u>FY2010</u>	<u>Actual</u> <u>FY2011</u>	<u>Budget</u> <u>FY2012</u>	<u>change</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>3.0</u>	<u>2.0</u>	<u>1.5</u>	<u>(0.5)</u>
	<u>2.5</u>	<u>4.5</u>	<u>3.5</u>	<u>3.0</u>	<u>(0.5)</u>

Capital:

No capital has been programmed for this department.

City Magistrate - Capital		
Fiscal Year 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Engineering
FY2012 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 \$486,700 is a \$16,100 (3%) decrease from the FY2011 budget of \$502,800. Increases in personnel costs are offset by the removal of the storm water master plan, which was a one-time expenditure programmed in FY2011. Personnel costs comprise 89% of the Engineering departments budget.

City of Show Low, AZ					
Engineering					
Fiscal Year 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
ENGINEERING					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	355,089	285,852	306,100	306,100	309,200
OVERTIME	1,235	384	0	0	0
MEDICAL INSURANCE	62,440	37,731	61,700	40,000	68,000
FICA	26,614	21,454	23,400	23,400	23,600
RETIREMENT	36,882	24,374	27,300	27,300	28,200
WORKER'S COMP	7,170	3,251	1,500	1,500	1,400
STD	0	0	600	600	600
TOTAL PERSONNEL	546,006	489,430	420,600	398,900	431,000
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	750	14,000	14,000	14,000	15,000
LEGAL ADS & NOTICES	0	775	500	500	500
REPRODUCTION & PRINTING	0	0	100	100	100
TRAVEL & TRAINING/STAFF	4,166	901	3,000	3,000	3,000
DUES & MEMBERSHIPS	1,429	470	2,000	2,000	2,000
EXPENDABLE MATERIALS	3,641	3,038	5,000	5,000	5,000
POSTAGE	159	308	500	500	500
SMALL EQUIPMENT/CAPITAL	45	2,767	1,000	1,000	0
BOOKS & SUBSCRIPTIONS	0	25	300	300	300
AUTO PARTS & LABOR	1,972	1,047	3,000	3,000	3,000
FUELS & LUBRICANTS	4,893	2,859	3,500	3,500	3,500
RENTAL & MAINTENANCE CONTRACTS	7,458	15,133	22,500	22,500	21,000
TELEPHONE	2,546	1,847	1,800	1,800	1,800
CASUALTY LOSS	5,000	1,680	0	0	0
TOTAL OPERATING	32,059	44,851	57,200	57,200	55,700
Capital					
STORMWATER MASTER PLAN	0	0	25,000	0	0
Vehicle Purchase	0	0	0	0	0
TOTAL CAPITAL	0	0	25,000	0	0
TOTAL ENGINEERING	578,065	534,281	502,800	456,100	486,700

Position Summary					
Engineering Department					
	Actual	Actual	Actual	Budget	
	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</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	1.0	1.0	1.0	0.0
Administrative Assistant II	0.0	0.5	0.5	0.5	0.0
Real Estate Administrator	<u>1.0</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>
Total	<u>11.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>0.0</u>

Capital:

No capital items have been programmed for this department.

Engineering - Capital		
Fiscal Year 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Streets (HURF)
FY2012 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 FY2012 budget of \$6,200,300 is a \$2,230,100 (56%) increase over the FY2011 budget of \$3,970,200.

City of Show Low					
Highway User Revenue Fund (HURF) - Streets					
Fiscal Year 2012					
Expenditures	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
Personnel	561,917	627,090	643,900	614,000	611,200
Operating Supplies & Services	337,659	318,105	297,900	315,200	331,000
Capital	<u>5,332,125</u>	<u>1,374,209</u>	<u>3,028,400</u>	<u>1,401,800</u>	<u>5,258,100</u>
Total All Expenditures	<u>6,231,702</u>	<u>2,319,404</u>	<u>3,970,200</u>	<u>2,331,000</u>	<u>6,200,300</u>
Revenues					
Highway User Revenue Funds	1,264,238	1,180,976	1,130,600	1,130,600	1,066,900
Grants	137,925	92,973	743,400	743,400	2,149,300
Other	110,493	148,184	3,500	11,600	3,500
Beginning Fund Balance	3,086,693	112,863	968,800	1,033,882	1,526,600
General Fund Subsidy	<u>1,745,215</u>	<u>1,818,290</u>	<u>1,011,800</u>	<u>938,100</u>	<u>1,454,000</u>
Total Revenue	<u>6,344,564</u>	<u>3,353,286</u>	<u>3,858,100</u>	<u>3,857,582</u>	<u>6,200,300</u>

When adjusted for capital the streets budget remains nearly constant showing an increase of \$400 over the FY2011 budget. A secretary position has been transferred from wastewater and, along with the PW Manager, will be funded equally by streets, wastewater and water to accurately reflect how their time is allocated overseeing these functions.

Position Summary					
Highway Users Revenue Fund (HURF) - Streets					
	Actual FY2009	Actual FY2010	Actual FY2011	Budget FY2012	Change
Public Works Director	1.0	1.0	0.0	0.0	0.0
Public Works Operations Manager*	0.0	0.0	1.0	1.0	0.0
Secretary*	0.0	0.0	0.0	1.0	1.0
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	4.3	4.0	4.0	0.0
Fleet Manager	1.0	1.0	0.0	0.0	0.0
Mechanic	<u>1.0</u>	<u>1.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>
Total	<u>9.3</u>	<u>10.3</u>	<u>10.0</u>	<u>11.0</u>	<u>1.0</u>

*Split equally between Streets, Water and Wastewater

Capital:

For FY2012 capital items programmed for streets total \$5,668,300. 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 programs funds carried over from prior years, and the City’s final allocation of \$200,000. An additional \$1.9 million of federal funds is available and will be expended by ADOT, and thus not shown in our budget.

Streets - Capital		
Fiscal Year 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Scott Ranch Road	12-500-495-7300-7300	1,375,500
Deuce of Clubs Streetscape	11-402-495-7300-5772	180,600
R & R Program Maintenance	12-500-495-7300-5791	426,000
9th Street Improvements (CDBG)	22-610-495-7300-1055	229,600
Adams Reconstruction	12-500-495-7300-1101	150,000
Willis & Third Reconstruction	12-500-495-7300-1103	50,000
RAC Grant - Fools Hollow Lake	12-500-495-7300-1203	10,200
Sierra Park Trail - Woolford to Sierra Pines Dr.	12-500-495-7300-1204	187,000
Sierra Pines Trl - US 60 to Ridge Crest	12-500-495-7300-1205	302,000
West Wood Subdivision Rds (Rebuild)	12-500-495-7300-1206	156,000
SL Lake Rd - WalMart to Lake (Rebuild)	12-500-495-7300-1207	264,000
US60 Multi-Use Pathway & Sidewalks	12-500-495-7300-1201	802,300
Downtown Pedestrian Enhancements	12-500-495-7300-1202	742,400
Whipple Road - Phase II	12-500-495-7300-1208	692,700
Replacement 4x4 3/4 ton Pick-ups (2)	12-500-495-7420-0000	100,000
Total Streets Capital		<u>5,668,300</u>

Several locally funded road re-construction projects are included in the recommended budget. These projects have been prioritized by the public works department and represent the roads in the most critical need of repair/reconstruction. Three large grant funded projects are included in the FY2012 budget. Although these projects total \$2.2 million, our local match is approximately \$88,100.

- **US60 Multi-Use Pathway & Sidewalks** – This project will install new sidewalks and an asphalt path generally along both sides of US60 from the aquatics center to Summit Trail. Benches, trash cans and a pedestrian crossing at Summit Trail are also included.
- **Downtown Pedestrian Enhancements** – This project will continue downtown pedestrian improvements along both sides of North Ninth, East Huning and East Hall Streets. Improvements will include wide sidewalks, curbs, gutters, trees, benches and other amenities.
- **Whipple Road Phase II** - This project will continue improvements on this road, funding includes all design, environmental assessments, road and drainage construction.

	<u>Grant</u>	<u>City</u>	<u>Total</u>
US60 Multi-Use Pathway & Sidewalks	756,500	45,800	802,300
Downtown Pedestrian Enhancements	700,100	42,300	742,400
Whipple Road - Phase II	692,700	0	692,700
	<u>2,149,300</u>	<u>88,100</u>	<u>2,237,400</u>

City of Show Low, AZ

Streets

Fiscal Year 2012

	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
HIGHWAY USERS ROAD FUND					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	340,343	408,652	390,400	390,400	349,200
PART-TIME WAGES	3,040	3,626	0	0	0
OVERTIME	12,225	9,851	15,000	11,300	15,000
MEDICAL INSURANCE	111,710	109,665	137,000	110,000	159,500
FICA	26,351	31,530	31,400	31,400	27,100
RETIREMENT	38,995	39,247	40,400	40,400	35,700
WORKER'S COMP	23,183	18,781	25,800	25,800	20,900
STD	0	0	700	700	500
UNIFORM ALLOWANCE	6,069	5,738	3,200	4,000	3,300
TOTAL PERSONNEL	561,917	627,090	643,900	614,000	611,200
OPERATING EXPENDITURES					
STREET REPAIR & MAINTENANCE	116,922	94,065	82,000	87,400	85,000
OTHER CONTRACTUAL SERVICE	26,074	13,051	14,200	13,000	0
LEGAL ADS & NOTICES	0	160	0	0	0
REPRODUCTION & PRINTING	50	0	0	0	0
TRAVEL & TRAINING/STAFF	3,309	2,842	5,000	4,900	4,300
DUES & MEMBERSHIPS	384	339	500	500	500
EXPENDABLE MATERIALS	15,320	14,185	14,500	14,000	14,500
GRAFFITI REMOVAL	0	0	500	100	300
WEED CONTROL	0	0	5,000	5,000	6,000
SIGN MAINTENANCE	0	0	0	0	5,000
POSTAGE	134	79	100	100	100
PERSONAL PROTECTIVE EQUIPMENT	0	0	0	0	2,000
SMALL EQUIPMENT/CAPITAL	2,076	2,890	2,500	2,400	3,000
UNIFORMS	0	0	2,300	1,800	0
BOOKS & SUBSCRIPTIONS	513	0	100	300	0
AUTO PARTS & LABOR	88,110	94,197	85,000	102,000	97,800
FUELS & LUBRICANTS	51,636	58,212	43,000	47,300	68,000
EQUIPMENT RENTAL-OTHER	1,268	14,644	9,000	10,800	6,500
REPAIRS & MAINTENANCE	1,918	3,084	5,000	6,500	5,000
DE-ICER	0	0	0	0	10,000
TELEPHONE	2,705	2,134	3,000	1,900	1,500
UTILITIES	18,429	17,791	25,500	16,500	20,500
CASUALTY LOSS	8,812	431	700	700	1,000
TOTAL OPERATING	337,659	318,105	297,900	315,200	331,000
CAPITAL					
WHIPPLE ROAD IMPROVEMENTS	193,784	0	0	0	0
OWENS STREET IMPROVEMENTS	241,878	0	0	0	0
REBUILD MCNEIL DOC to 16th	572,600	0	0	0	0
WEST WHIPPLE ROAD RECONSTRUCT	1,220,789	322,069	0	0	0
REBUILD CENTRAL AT PALOMA	0	316,940	0	0	0
KMART DETENTION BASIN	0	0	40,200	0	0
OLD LINDEN RD IMPROVEMENTS	2,523,037	43,353	506,600	451,200	0
SL CREEK BRIDGE @ US60	25,946	0	0	0	0
R & R PROGRAM	177,401	330,738	676,000	550,000	426,000
RAC Grant - Fools Hollow Lake	0	0	0	0	10,200
Stormwater Program	0	0	0	0	0
Sidewalk Program	0	0	0	0	0
SCOTT RANCH ROAD	241,726	219,764	1,215,500	40,000	1,375,500
Adams Reconstruction	0	0	150,000	150,000	0
McNeil Reconstruction	0	0	150,000	0	150,000
Willis & Third Reconstruction	0	0	50,000	0	50,000
Sierra Park Trail - Woolford to Sierra Pines Dr	0	0	0	0	187,000
Sierra Pines Trl - US 60 to Ridge Crest	0	0	0	0	302,000
West Wood Subdivision Rds (Rebuild)	0	0	0	0	156,000
SL Lake Rd - WalMart to Lake (Rebuild)	0	0	0	0	264,000
US60 Multi-Use Pathway & Sidewalks	0	0	0	0	802,300
Downtown Pedestrian Enhancements	0	0	0	0	742,400
Whipple Road - Phase II	0	0	0	0	692,700
IMPROVEMENTS	13,892	26,144	50,000	46,000	0
Traffic Signal - Old Linden Rd & SR260	0	0	154,000	153,800	0
Traffic Signal - 9th & DOC	0	0	0	0	0
Lower Powerlines DOC & Install Lights	0	0	0	0	0
STREET LIGHTS(CIP)	44,310	53,487	26,100	1,000	0
EQUIPMENT PURCHASE	76,762	61,713	10,000	9,800	0
VEHICLES	0	0	0	0	100,000
OPERATING TRANSFERS IN	(1,745,215)	0	0	0	0
TOTAL CAPITAL	3,586,910	1,374,209	3,028,400	1,401,800	5,258,100
TOTAL HIGHWAY USERS ROAD FUND	4,486,487	2,319,404	3,970,200	2,331,000	6,200,300



City of Show Low, Arizona
Airport
FY2012 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 FY2012 budget of \$2,545,800 is a \$519,300 (26%) increase over FY2011 budget of \$2,026,500. When the budget is adjusted for federal and state grants the overall increase is \$20,000 (2%). This increase is mainly attributable to the inclusion of a 100% city funded ramp repair project.

City of Show Low					
Airport					
Fiscal Year 2012					
Expenditures	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
Personnel	327,042	177,634	248,800	229,800	270,300
Operating Supplies & Services	988,887	947,126	898,300	895,200	896,800
Capital	<u>721,240</u>	<u>1,813,774</u>	<u>879,400</u>	<u>410,700</u>	<u>1,378,700</u>
Total All Expenditures	<u>2,037,169</u>	<u>2,938,535</u>	<u>2,026,500</u>	<u>1,535,700</u>	<u>2,545,800</u>
Revenues					
Federal/State Grants	268,718	1,786,294	875,800	413,800	1,295,800
Fuel/Oil/Retail Sales	776,483	635,828	724,000	724,000	724,000
Leases	235,802	273,415	238,000	238,000	238,000
Other	71,060	54,191	55,500	50,000	52,500
Beginning Fund Balance	1,047,441	362,333	100	173,526	63,600
General Fund Subsidy	<u>0</u>	<u>0</u>	<u>150,600</u>	<u>0</u>	<u>171,900</u>
Total Revenue	<u>2,399,505</u>	<u>3,112,061</u>	<u>2,044,000</u>	<u>1,599,326</u>	<u>2,545,800</u>

Federal and state grants have historically accounted for a large portion of the revenue and expenditures within the airport fund. For FY2012 airport staff will continue to pursue opportunities associated with these outside funding sources. As of FY2011 the Airport fund is set up as a special revenue fund, as opposed to an enterprise fund.

Position Summary					
Airport					
	Actual FY2009	Actual FY2010	Actual FY2011	Budget FY2012	change
Airport Manager	1.0	1.0	1.0	1.0	0.0
Airport Lineman	4.2	3.2	3.2	3.5	0.3
Total	<u>5.2</u>	<u>4.2</u>	<u>4.2</u>	<u>4.5</u>	<u>0.3</u>

Capital:

The Design and Construction of Runway 18/36 and relocation of power-lines are included in the FY2012 budget contingent upon award of a federal grant. Unfinished grant funded projects from FY2011 budget have been carried forward and included in the adopted FY2012. The airport center ramp repair project is 100% city funded and is thus not contingent upon any federal grant awards.

Airport - Capital		
Fiscal Year 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Design and Construct Runway 18/36	41-750-495-7300-1214	350,000
Underground relocation of Powerlines (HWY 77)	41-750-495-7300-1215	500,000
Airport Center Ramp Repair - Slurry	41-750-495-7300-1216	60,000
Runway 6/24 - Safety Area improvements	41-750-495-7300-3519	112,400
Snow Removal Equipment	41-750-495-7410-1105	356,300
Total Airport Capital		<u>1,378,700</u>

Most of the aviation grants received by the airport are funded 95% federal, 2.5% State and 2.5% local. The table below shows the various funding sources for the airports FY2012 capital program. With the states current budget issues the state grant payments are being withheld from the city for up to two years.

	<u>Federal</u>	<u>State</u>	<u>City</u>	<u>Total</u>
Design and Construct Taxiway 18/36	\$ 332,500	\$ 8,750	\$ 8,750	\$ 350,000
Underground relocation of Powerlines (HWY 77)	475,000	12,500	12,500	500,000
Airport Center Ramp Repair - Slurry	0	0	60,000	60,000
	<u>\$ 807,500</u>	<u>\$ 21,250</u>	<u>\$ 81,250</u>	<u>\$ 910,000</u>

City of Show Low, AZ
Airport
Fiscal Year 2012

	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
AIRPORT FUND					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	210,506	107,874	151,600	151,600	154,700
PART-TIME WAGES	1,495	817	4,200	0	14,300
OVERTIME	6,281	8,190	5,000	5,000	5,000
MEDICAL INSURANCE	58,839	33,902	54,800	40,000	60,400
FICA	16,706	9,305	12,300	12,300	13,300
RETIREMENT	24,914	11,915	15,400	15,400	16,100
WORKER'S COMP	6,241	4,064	4,500	4,500	4,900
STD	0	0	300	300	300
UNIFORM ALLOWANCE	2,059	1,567	700	700	1,300
TOTAL PERSONNEL	327,042	177,634	248,800	229,800	270,300
OPERATING EXPENDITURES					
FUEL FOR RESALE	692,364	460,116	600,000	600,000	600,000
OIL FOR RESALE	1,890	1,277	1,000	1,000	1,000
MERCHANDISE FOR RESALE	2,854	2,228	1,000	1,000	1,000
PROFESSIONAL & CONSULTING SVCS	2,508	720	0	2,000	0
OTHER CONTRACTUAL SERVICE	6,166	8,905	7,600	9,600	9,000
LEGAL - GENERAL COUNSEL	0	0	0	0	0
ADVERTISING & PUBLICITY	72	1,073	1,000	1,000	1,000
LEGAL ADS & NOTICES	441	650	800	500	500
REPRODUCTION & PRINTING	77	20	600	300	300
TRAVEL & TRAINING/STAFF	2,891	6,961	2,400	2,400	2,400
TRAVEL & TRAINING/NON-STAFF	0	1,200	0	0	0
DUES & MEMBERSHIPS	434	69	400	400	400
EXPENDABLE MATERIALS	6,095	3,013	2,000	3,000	3,000
POSTAGE	606	1,016	800	600	600
SMALL EQUIPMENT/CAPITAL	8,327	4,022	8,000	8,000	8,000
UNIFORMS	0	0	900	800	0
BOOKS & SUBSCRIPTIONS	2,835	430	0	200	0
AUTO PARTS & LABOR	6,917	10,329	7,500	7,500	7,500
FUELS & LUBRICANTS	5,479	3,644	5,000	5,000	6,200
SAFETY EQUIPMENT	1,129	64	500	500	500
REPAIRS & MAINTENANCE	64,967	74,024	41,400	35,000	45,000
TELEPHONE	1,402	859	1,000	1,000	1,000
UTILITIES	54,183	60,445	50,000	50,000	50,000
INSURANCE PREMIUMS	12,657	9,256	15,500	15,500	12,500
BANK CHARGES	20,560	1,384	1,000	0	0
USE PERMITS	356	0	500	500	500
DEBT PRINCIPAL	0	210,554	75,000	75,000	75,000
DEBT INTEREST	92,853	84,867	74,400	74,400	71,400
ISSUANCE COST	824	0	0	0	0
TOTAL OPERATING	988,887	947,126	898,300	895,200	896,800
CAPITAL					
Wildlife Hazard Assesment	0	33,527	35,100	35,100	0
RUNWAY 6/24 - Safety Area improvements	0	1,676,354	438,000	325,600	112,400
RUNWAY 6/24 - Environmental Assesment	0	33,947	0	0	0
AIRCRAFT HANGAR	(16,603)	0	0	0	0
FED 16 FIRETRUCK	500	0	0	0	0
RUNWAY 36 PROTECTION ZONE LAND	0	42,043	50,000	50,000	0
COMMUNITY CHALLENGE LANDSCAPE	5,325	5,613	0	0	0
SAFETY MANAGEMENT SYSTEM PROG.	55,811	22,291	0	0	0
Design and Construct Taxiway 18/36	0	0	0	0	350,000
Underground relocation of Powerlines (HWY 7	0	0	0	0	500,000
Construct Wash Facility	0	0	0	0	0
Airport Center Ramp Repair - Slurry	0	0	0	0	60,000
EQUIPMENT PURCHASE	5,000	0	0	0	0
SNOW REMOVAL Equipment Grant	0	0	356,300	0	356,300
OPERATING TRANSFER IN	(264,200)	0	0	0	0
DEPRECIATION	935,407	0	0	0	0
TOTAL CAPITAL	721,240	1,813,774	879,400	410,700	1,378,700
TOTAL AIRPORT FUND	2,037,169	2,938,535	2,026,500	1,535,700	2,545,800



City of Show Low, Arizona
Debt Service Fund
FY2012 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 FY2012 budget of \$972,100 represents an increase of \$4,800 (0.5%) from the FY2011 budget of \$967,300. No additional general debt has been issued, or retired, so debt service remains relatively constant.

City of Show Low					
Debt Service					
Fiscal Year 2012					
Expenditures	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
Debt Principal	791,247	1,111,946	570,000	570,000	595,000
Debt Interest	443,321	438,850	397,300	397,300	377,100
Other Expenses	<u>4,155</u>	<u>12,699</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>1,238,723</u>	<u>1,563,495</u>	<u>967,300</u>	<u>967,300</u>	<u>972,100</u>
Revenues					
Transfers from other funds	0	1,012,030	962,300	1,011,700	988,100
Interest	21,532	22,666	5,000	500	0
Beginning Fund Balance	<u>946,943</u>	<u>1,248,199</u>	<u>0</u>	<u>719,400</u>	<u>(16,000)</u>
Total Revenue	<u>968,475</u>	<u>2,282,894</u>	<u>967,300</u>	<u>1,731,600</u>	<u>972,100</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 2012

<u>Description</u>	<u>Retirement Date</u>	<u>Original Issue Amount</u>
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
FY2012 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 FY2012 budget of \$2,164,400 represents a decrease of \$214,000 (9%) from the FY2011 budget of \$2,378,400. Premium payments, the amount we charge ourselves and our employees for this coverage is estimated at \$2,160,900 an increase of 235,900 (12%) from FY2011. This increase is attributable to the number of employees in our program and modifications to our rates implemented in January, 2011.

City of Show Low Self-Insurance Fund Fiscal Year 2012					
Expenditures	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
Medical Expenses	0	53,086	50,000	50,000	65,600
Other Expenses	<u>1,805,269</u>	<u>1,763,803</u>	<u>2,328,400</u>	<u>1,751,000</u>	<u>2,098,800</u>
Total All Expenditures	<u>1,805,269</u>	<u>1,816,888</u>	<u>2,378,400</u>	<u>1,801,000</u>	<u>2,164,400</u>
Revenues					
Premiums	1,697,687	1,469,949	1,925,000	1,362,500	2,160,900
Interest	7,480	1,055	1,500	1,500	1,500
Beginning Fund Balance	<u>985,083</u>	<u>784,879</u>	<u>451,900</u>	<u>438,995</u>	<u>2,000</u>
Total Revenue	<u>2,690,250</u>	<u>2,255,883</u>	<u>2,378,400</u>	<u>1,802,995</u>	<u>2,164,400</u>

Currently our premiums for family medical/dental coverage cost approximately \$1,421 per month (\$17,049 annually). The City contributes approximately 88% of the cost with the employee contributing the remaining 12%. As the city budgets full family coverage for all employees in each department, revenue estimates will always be low since premium payments into this fund are based on actual enrollment. Based on discussions with our insurance broker, purchasing insurance with similar benefits 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
FY2012 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 \$65,300 represents a decrease of \$135,800 (68%) from the FY2011 budget of \$201,100. 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 2012					
	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
Expenditures					
Operating Supplies & Services	13,473	10,000	15,000	15,000	15,000
Capital/Transfers	<u>0</u>	<u>13,506</u>	<u>186,100</u>	<u>162,000</u>	<u>50,300</u>
Total All Expenditures	<u>13,473</u>	<u>23,506</u>	<u>201,100</u>	<u>177,000</u>	<u>65,300</u>
Revenues					
Cemetery Fees	37,440	27,497	25,500	28,000	25,500
Beginning Fund Balance	<u>160,876</u>	<u>184,843</u>	<u>180,000</u>	<u>188,834</u>	<u>39,800</u>
Total Revenue	<u>198,316</u>	<u>212,340</u>	<u>205,500</u>	<u>216,834</u>	<u>65,300</u>

Capital:

Cemetery improvements in the amount of \$50,300 have been programmed in FY2012 to continue the major expansion/improvement project began during the FY2011 budget.

Cemetery - Capital Fiscal Year 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Cemetery Improvements	16-550-495-7300-5631	50,300



City of Show Low, Arizona
Water Services
FY2012 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 FY2012 water budget of \$4,892,300 is a \$427,500 (10%) increase over the FY2011 budget of \$4,464,800. This increase is directly attributable to the City’s acquisition of the Pineview water company. When adjusted for the Pineview acquisition the water fund shows an increase of 2% (3% when excluding capital). 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, as such a rate study was completed and new rates will be implemented in fiscal year 2012. As the adopted budget is based on current rates, the revenue projections included in this document are more conservative than what is actually anticipated with the new rates. An operating transfer to the general fund to pay for overhead and administrative oversight is included at a rate of 5% of total revenue.

Revenue projections show an overall increase in total collections mainly reflecting the increased customer base from the Pineview acquisition. Currently the City of Show Low water system has approximately 4,600 connections. With the Pineview acquisition an additional 1,200 connections will be added to our system. Approximately \$600,000 of annual revenue and expenditures are directly related to the Pineview acquisition, including annual debt service.

City of Show Low					
Water					
Fiscal Year 2012					
Expenditures	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
Personnel	504,428	791,007	700,500	605,700	866,100
Operating Supplies & Services	1,426,508	582,586	854,600	854,600	1,378,900
Capital	<u>848,633</u>	<u>1,054,653</u>	<u>2,909,700</u>	<u>3,727,500</u>	<u>2,647,300</u>
Total All Expenditures	<u>2,779,569</u>	<u>2,428,246</u>	<u>4,464,800</u>	<u>5,187,800</u>	<u>4,892,300</u>
Revenues					
Water User Fees	2,008,514	2,033,881	1,995,700	2,089,100	2,668,100
Late Fees	42,795	44,162	35,000	43,000	35,000
Other	214,273	412,107	18,000	21,000	18,000
Proceeds from Debt	0	0	2,281,900	3,200,000	1,600,000
Beginning Fund Balance	<u>1,557,956</u>	<u>1,043,969</u>	<u>674,800</u>	<u>1,105,874</u>	<u>1,271,200</u>
Total Revenue	<u>3,823,538</u>	<u>3,534,120</u>	<u>5,005,400</u>	<u>6,458,974</u>	<u>5,592,300</u>
Water Plant Reserve	<u>400,000</u>	<u>500,000</u>	<u>600,000</u>	<u>600,000</u>	<u>700,000</u>

The water department is currently staffed by 10.5 FTE employees. Due to the acquisition of the Pineview water system a Technician II and III are being added to the department bringing the authorized employee total to 12.5 FTE's. Due to economies of scale fewer employees need to be added to our staff then were employed by the Pineview system.

Position Summary					
Water					
	<u>Actual FY2009</u>	<u>Actual FY2010</u>	<u>Actual FY2011</u>	<u>Budget FY2012</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	4.0	1.0
Technician II	1.5	1.5	1.5	2.5	1.0
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>10.5</u>	<u>10.5</u>	<u>10.5</u>	<u>12.5</u>	<u>2.0</u>

Capital:

For FY2012 water capital is programmed at \$2,260,000. Included in this amount is a complete system replacement within Scotts Pine Meadows sub-division which was part of the Pineview acquisition. Also related to Pineview is funding to connect and install pressure reducing valves and other connections to integrate the two systems. The purchase of the Pineview system is reflected in the FY2011 budget as it closed in May.

Water - Capital		
Fiscal Year 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Water Plant Reserve	43-760-495-7100-0000	100,000
General Improvements	43-760-495-7310-0000	100,000
Show Low Heights 9th Dr	43-760-495-7310-1109	50,000
Show Low Heights 10th Dr	43-760-495-7310-1110	50,000
Show Low Heights	43-760-495-7310-1220	150,000
Burke to 11th Pl, 10th from cooley to OLR	43-760-495-7310-1221	60,000
Scotts Pine Meadow	43-760-495-7310-1222	1,200,000
Pineview - PRV and Connections	43-760-495-7310-1223	400,000
Backhoe	43-760-495-7410-0000	150,000
	Total Water Capital	<u>2,260,000</u>

In addition to improvements associated with the Pineview acquisition continued progress towards improving the overall system infrastructure is funded including upgrades within the Show Low Heights sub-division. FY2011 carry forwards have been included in the adopted budget and are included in the table above.

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. All programmed capital is detailed above.

City of Show Low, AZ

Water

Fiscal Year 2012

	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
WATER					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	327,279	517,494	435,100	400,000	527,100
OVERTIME	7,738	9,708	12,800	12,800	12,800
MEDICAL INSURANCE	91,032	135,492	157,600	100,000	207,200
FICA	24,472	38,661	34,300	34,300	42,100
RETIREMENT	35,923	49,980	44,100	42,000	55,600
WORKER'S COMP	12,698	34,671	12,100	12,100	15,800
STD	0	0	800	800	1,000
UNIFORM ALLOWANCE	5,287	5,002	3,700	3,700	4,500
TOTAL PERSONNEL	504,428	791,007	700,500	605,700	866,100
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SERVICE:	494,356	0	34,800	34,800	0
OTHER CONTRACTUAL SERVICE	2,643	1,087	2,300	2,300	2,500
SHOW LOW LAKE	45,846	22,052	35,000	35,000	35,000
WATER SHARES	0	1,044	0	0	1,200
WATER RIGHTS PRESERVATION	0	35,079	41,100	41,100	75,000
LEGAL ADS & NOTICES	0	0	100	100	2,000
REPRODUCTION & PRINTING	5,157	4,986	6,000	6,000	8,500
TRAVEL & TRAINING/STAFF	6,477	3,650	6,000	6,000	7,500
SAFETY TRAINING	0	0	0	0	0
DUES & MEMBERSHIPS	894	30	600	600	700
EXPENDABLE MATERIALS	9,592	17,102	17,000	17,000	13,800
POSTAGE	6,882	7,542	8,000	8,000	13,800
PERSONAL PROTECTIVE EQUIPMENT	0	0	0	0	2,000
SMALL EQUIPMENT/CAPITAL	3,764	1,780	5,000	5,000	3,800
UNIFORMS	0	0	1,900	1,900	0
BOOKS & SUBSCRIPTIONS	337	390	300	300	400
AUTO PARTS & LABOR	13,358	16,190	15,000	15,000	21,300
FUELS & LUBRICANTS	30,878	29,042	30,000	30,000	49,500
EQUIPMENT RENTAL-OTHER	354	109	500	500	800
REPAIRS & MAINTENANCE	1,175	2,676	4,000	4,000	6,600
TELEPHONE	2,482	2,833	2,500	2,500	4,700
UTILITIES	283,569	252,814	275,000	275,000	350,000
CASUALTY LOSS	65	2,169	0	0	0
TESTING FEES	30,877	35,834	38,000	38,000	45,000
WATER MAINTENANCE	461,256	129,022	326,300	326,300	359,500
METER REPLACEMENT PROGRAM	0	0	0	0	60,000
USE PERMITS	571	69	5,200	5,200	25,300
BAD DEBT EXPENSE	25,976	17,085	0	0	0
DEBT PRINCIPAL	0	0	0	0	100,000
DEBT INTEREST	0	0	0	0	190,000
TOTAL OPERATING	1,426,508	582,586	854,600	854,600	1,378,900
CAPITAL					
WATER PLANT RESERVE	1,500	0	100,000	100,000	100,000
PINEVIEW WATER PURCHASE	0	0	2,341,300	3,259,400	0
IMPROVEMENTS	64,231	160,701	88,200	88,200	100,000
Show Low Heights 9th Dr	0	0	150,000	100,000	50,000
Show Low Heights 10th Dr	0	0	150,000	100,000	50,000
Show Low Heights	0	0	0	0	150,000
Burke to 11th Pl, 10th from cooley to OLR	0	0	0	0	60,000
Scotts Pine Meadow	0	0	0	0	1,200,000
Pineview - PRV and Connections	0	0	0	0	400,000
EQUIPMENT PURCHASE	1,100	25,877	15,200	14,900	150,000
VEHICLE PURCHASE	0	0	0	0	0
OPERATING TRANSFER OUT	0	50,000	65,000	65,000	97,700
DEPRECIATION	781,802	818,075	0	0	289,600
TOTAL CAPITAL	848,633	1,054,653	2,909,700	3,727,500	2,647,300
TOTAL WATER	2,779,569	2,428,246	4,464,800	5,187,800	4,892,300



City of Show Low, Arizona
Wastewater
FY2012 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 FY2012 wastewater budget of \$2,550,500 is a \$782,600 (44%) increase over the FY2011 budget of \$1,767,900. When adjusted for capital this fund increases by \$69,500 (6%). Increases are due to additional personnel, increased maintenance efforts, fuel costs and capital projects.

City of Show Low					
Wastewater					
Fiscal Year 2012					
Expenditures	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
Personnel	576,459	511,688	637,500	593,400	685,500
Operating Supplies & Services	759,580	482,723	523,100	512,600	544,600
Capital	<u>893,623</u>	<u>1,393,514</u>	<u>607,300</u>	<u>392,800</u>	<u>1,320,400</u>
Total All Expenditures	<u>2,229,662</u>	<u>2,387,926</u>	<u>1,767,900</u>	<u>1,498,800</u>	<u>2,550,500</u>
Revenues					
Wastewater User Fees	1,878,423	1,914,522	1,913,600	1,981,100	1,952,400
Grant Funds	293,508	222,200	0	0	0
Other	396,430	411,098	1,000	1,400	1,000
Beginning Fund Balance	<u>(385,190)</u>	<u>(46,492)</u>	<u>(146,700)</u>	<u>113,403</u>	<u>597,100</u>
Total Revenue	<u>2,183,171</u>	<u>2,501,329</u>	<u>1,767,900</u>	<u>2,095,903</u>	<u>2,550,500</u>

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, as such a rate study was recently completed and adopted by council. The final budget is based on current rates and it is projected that actual revenues will exceed those in the budget. Revenue projections show a slight increase in total collections based upon projected collections. An operating transfer to the general fund to pay for overhead and administrative oversight is included at a rate of 5% of total revenue.

Increases in operating costs are driven by increased efforts to maintain our system in a systematic and programmed manner. New programs for air release replacement, personal protective equipment and GIS System upgrades. Routine items also have seen increases including fuel costs, auto parts and labor, general maintenance and training.

The wastewater system is staffed by 11.5 FTE employees. This includes the addition of a full-time technician I position to coordinate and administer increased reporting and testing

requirements. A secretary position has been transferred into the streets department and a portion of this positions time is allocated to the wastewater fund, along with the public works operations manager.

Position Summary					
Wastewater					
	<u>Actual</u> <u>FY2009</u>	<u>Actual</u> <u>FY2010</u>	<u>Actual</u> <u>FY2011</u>	<u>Budget</u> <u>FY2012</u>	<u>change</u>
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	2.5	2.5	2.5	0.0
Technician I	4.0	4.1	4.0	5.0	1.0
Secretary	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>(1.0)</u>
Total	<u>12.1</u>	<u>11.6</u>	<u>11.5</u>	<u>11.5</u>	<u>0.0</u>

Capital:

For FY2012 Wastewater capital is programmed at \$1,137,300. Included in this is a continuation of the manhole replacement program. Wastewater staff will be developing a systematic replacement schedule for manager approval prior to any funds being spent from this account. In addition to a complete system upgrade in the old city hall area (Cooley), several line upgrades and replacements are itemized below.

Wastewater - Capital		
Fiscal Year 2012		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Manhole Replacements (Inflow & Infiltration)	42-755-495-7300-5871	247,500
Wastewater Treatment Plant Modifications	42-755-495-7300-5837	100,000
General Improvements	42-755-495-7310-0000	50,000
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	60,000
	42-755-495-7300-0108	40,000
N 5th Drive from Old Linden Rd to Cooley	42-755-495-7310-1217	93,000
Old City Hall Area (Cooley)	42-755-495-7310-1218	325,000
10th Place and 9th Place	42-755-495-7310-1219	64,300
1-Ton Truck with crane	42-755-495-7420-0000	50,000
Show Low South - Land Exchange	45-770-495-7400-0000	<u>7,500</u>
	Total Wastewater Capital	<u>1,137,300</u>

City of Show Low, AZ
Wastewater
Fiscal Year 2012

	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
WASTEWATER FUND					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	365,352	321,439	389,800	390,000	410,500
OVERTIME	17,671	13,085	14,000	10,000	14,000
MEDICAL INSURANCE	101,018	100,807	143,800	105,000	161,800
FICA	29,800	24,319	30,900	31,000	33,300
RETIREMENT	43,708	30,635	39,800	39,800	44,000
WORKER'S COMP	13,166	16,549	14,700	14,700	17,700
STD	0	0	600	600	700
UNIFORM ALLOWANCE	5,743	4,854	3,900	2,300	3,500
TOTAL PERSONNEL	576,459	511,688	637,500	593,400	685,500
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SERVICES	250,000	0	13,500	12,000	12,000
OTHER CONTRACTUAL SERVICE	19,865	5,036	5,000	5,200	5,000
REPRODUCTION & PRINTING	6,296	5,505	6,000	6,500	6,500
TRAVEL & TRAINING/STAFF	3,404	1,172	3,000	3,000	4,000
DUES & MEMBERSHIPS	127	165	400	400	400
EXPENDABLE MATERIALS	8,916	9,437	7,000	8,100	7,000
POSTAGE	7,611	9,107	7,500	7,200	7,500
PERSONAL PROTECTIVE EQUIPMENT	0	0	0	0	2,000
SMALL EQUIPMENT/CAPITAL	2,844	1,949	4,000	3,600	12,000
UNIFORMS	0	143	1,100	1,800	0
BOOKS & SUBSCRIPTIONS	218	186	200	200	300
AUTO PARTS & LABOR	30,306	30,235	27,000	25,000	28,800
FUELS & LUBRICANTS	27,569	39,121	40,000	37,000	50,000
EQUIPMENT RENTAL-OTHER	131	5	1,000	300	500
REPAIRS & MAINTENANCE	1,890	2,973	4,000	2,400	2,700
TELEPHONE	2,014	1,631	2,000	1,800	1,900
UTILITIES	213,050	202,494	205,000	205,000	210,000
CASUALTY LOSS	254	10,000	5,700	5,500	0
TESTING FEES	67,953	41,476	50,000	50,000	55,000
SEWER MAINTENANCE	63,861	86,798	80,000	78,400	100,000
Air Release Replacement Program	0	0	0	0	10,000
BANK CHARGES	119	16	500	0	0
USE PERMITS	3,834	3,841	11,500	11,500	11,500
BAD DEBT EXPENSE	11,128	10,330	1,000	0	1,000
DEBT PRINCIPAL	0	0	40,700	40,700	9,700
DEBT INTEREST	33,048	16,632	7,000	7,000	6,800
ISSUANCE COSTS	5,143	4,472	0	0	0
TOTAL OPERATING	759,580	482,723	523,100	512,600	544,600
CAPITAL					
WWTP MODIFICATIONS	4,484	65,989	100,000	74,000	100,000
INFLOW & INFILTRATION	2,486	514	0	0	247,500
WASTEWATER MASTERPLAN IMPROVEMENTS	0	0	0	0	40,000
6th Street	0	0	50,000	0	50,000
Willis Project	0	0	50,000	0	50,000
Merrill & 31st Street	0	0	66,000	45,800	0
East Owens Line Extension (St. Ritas)	0	0	20,000	18,000	0
9th Street Sewer Replacement	0	0	28,000	22,000	0
MANHOLE REPLACEMENTS	0	0	40,000	35,000	0
N 5th Drive from Old Linden Rd to Cooley	0	0	0	0	93,000
Old City Hall Area	0	0	0	0	325,000
10th Place and 9th Place	0	0	0	0	64,300
EQUIPMENT PURCHASE	0	13,444	95,000	25,000	0
VEHICLE PURCHASE	0	0	0	0	50,000
OPERATING TRANSFER OUT	(313,010)	25,000	65,000	65,000	136,100
DEPRECIATION	991,783	1,102,685	0	0	114,500
TOTAL CAPITAL	893,623	1,393,514	607,300	392,800	1,320,400
TOTAL SEWER FUND	2,229,662	2,387,926	1,767,900	1,498,800	2,550,500



City of Show Low, Arizona
Sanitation
FY2012 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 FY2012 sanitation budget of \$1,165,500 is a \$240,600 (26%) increase from the FY2011 budget of \$924,900. This increase is attributable to the implementation of a city-wide curbside recycling program and an increase in available reserves. 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 2012					
Expenditures	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
Personnel	30,000	0	0	0	0
Operating Supplies & Services	630,354	653,492	710,000	675,000	912,900
Capital/Transfers	<u>0</u>	<u>50,000</u>	<u>214,900</u>	<u>65,000</u>	<u>252,600</u>
Total All Expenditures	<u>660,354</u>	<u>703,492</u>	<u>924,900</u>	<u>740,000</u>	<u>1,165,500</u>
Revenues					
Refuse User Fees	692,663	723,718	729,800	739,000	979,600
Other	2,706	925	1,000	1,000	1,000
Beginning Fund Balance	<u>128,713</u>	<u>163,729</u>	<u>194,100</u>	<u>184,880</u>	<u>184,900</u>
Total Revenue	<u>824,082</u>	<u>888,372</u>	<u>924,900</u>	<u>924,880</u>	<u>1,165,500</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 34% increase in total collections based entirely on the increased rate associated with the new curbside recycling program. The monthly sanitation charge has been increased by \$3.50 to accommodate curbside recycling and the contractually required CPI.

Capital:

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

City of Show Low, AZ
Sanitation
Fiscal Year 2012

	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
SANITATION FUND					
<i>PERSONNEL EXPENDITURES</i>					
SALARIES & WAGES - FINANCE ADM	30,000	0	0	0	0
TOTAL PERSONNEL	30,000	0	0	0	0
<i>OPERATING EXPENDITURES</i>					
OTHER CONTRACTUAL SERVICE	600,944	627,652	648,000	648,000	860,900
REPRODUCTION & PRINTING	5,059	4,491	5,100	5,100	5,100
POSTAGE	6,178	6,973	6,900	6,900	6,900
ANNUAL CLEANUP	10,923	9,436	50,000	15,000	40,000
BAD DEBT EXPENSE	7,250	4,939	0	0	0
TOTAL OPERATING CAPITAL	630,354	653,492	710,000	675,000	912,900
CIP RESERVE	0	0	149,900	0	187,600
OPERATING TRANSFER OUT	0	50,000	65,000	65,000	65,000
DEPRECIATION	0	0	0	0	0
TOTAL CAPITAL	0	50,000	214,900	65,000	252,600
TOTAL REFUSE FUND	660,354	703,492	924,900	740,000	1,165,500



City of Show Low, Arizona
Improvement Districts
FY2012 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 2012					
	FY2009	FY2010	FY2011	FY2011	FY2012
Expenditures	Actual	Actual	Amended	Estimate	Budget
Operating	2,506	2,309	3,000	3,000	3,000
Debt Service	533,200	533,816	560,000	560,000	550,000
Capital/Transfers	<u>0</u>	<u>10,000</u>	<u>340,800</u>	<u>10,000</u>	<u>259,000</u>
Total All Expenditures	<u>535,706</u>	<u>546,124</u>	<u>903,800</u>	<u>573,000</u>	<u>812,000</u>
Revenues					
Taxes/Assesments	580,800	507,551	550,000	550,000	550,000
Other	13,196	18,318	6,500	9,000	13,000
Beginning Fund Balance	<u>237,413</u>	<u>289,179</u>	<u>347,300</u>	<u>263,003</u>	<u>249,000</u>
Total Revenue	<u>831,410</u>	<u>815,048</u>	<u>903,800</u>	<u>822,003</u>	<u>812,000</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 2012					
Expenditures	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
Operating	2,962	2,526	3,000	3,000	3,000
Debt Service	467,400	426,950	479,200	479,200	481,300
Capital/Transfers	<u>0</u>	<u>10,000</u>	<u>531,300</u>	<u>10,000</u>	<u>476,900</u>
Total All Expenditures	<u>470,362</u>	<u>439,476</u>	<u>1,013,500</u>	<u>492,200</u>	<u>961,200</u>
Revenues					
Taxes/Assesments	554,342	520,140	465,000	465,000	481,300
Other	13,315	13,516	2,000	9,500	13,000
Beginning Fund Balance	<u>305,748</u>	<u>396,518</u>	<u>546,500</u>	<u>484,554</u>	<u>466,900</u>
Total Revenue	<u>873,405</u>	<u>930,175</u>	<u>1,013,500</u>	<u>959,054</u>	<u>961,200</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 2012					
Expenditures	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
Operating	2,000	1,234	2,000	2,000	1,000
Debt Service	77,987	77,407	79,100	79,100	79,300
Capital/Transfers	<u>0</u>	<u>2,000</u>	<u>94,600</u>	<u>3,000</u>	<u>105,100</u>
Total All Expenditures	<u>79,987</u>	<u>80,640</u>	<u>175,700</u>	<u>84,100</u>	<u>185,400</u>
Revenues					
Taxes/Assesments	127,917	144,778	100,000	100,000	79,300
Proceeds from Debt	0	0	0	0	0
Other	6,538	2,138	1,000	1,000	2,500
Beginning Fund Balance	<u>481,904</u>	<u>20,445</u>	<u>74,700</u>	<u>86,667</u>	<u>103,600</u>
Total Revenue	<u>616,359</u>	<u>167,361</u>	<u>175,700</u>	<u>187,667</u>	<u>185,400</u>



City of Show Low, Arizona
Community Facilities Improvement District
 FY2012 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, AZ					
Show Low Bluff Community Facilities District					
Fiscal Year 2012					
	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
SHOW LOW BLUFF CFD					
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICES	1,000	17,983	0	0	0
GENERAL COUNSEL	0	0	0	0	0
LEGAL ADS AND NOTICES	0	96	0	0	0
BANK CHARGES	1,000	0	0	0	0
DEBT PRINCIPAL	60,000	60,000	60,000	60,000	75,000
DEBT INTEREST	136,319	133,245	131,400	131,400	170,900
ISSUANCE COSTS	3,405	17,811	100,000	50,000	25,000
TOTAL OPERATING	200,724	211,152	291,400	241,400	270,900
CAPITAL					
CIP RESERVE	0	0	347,800	0	327,800
IMPROVEMENTS	42,125	0	900,000	450,000	0
OPERATING TRANSFER OUT	0	0	13,000	13,000	10,000
TOTAL CAPITAL	42,125	0	1,260,800	463,000	337,800
TOTAL SHOW LOW BLUFF CFD	242,849	211,152	1,552,200	704,400	608,700

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. With a declining assessed valuation and the fact that 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. A \$450,000 bond was issued in FY2011, no debt is planned for FY2012.



City of Show Low, Arizona
Street Light Improvement District
FY2012 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 2012					
Expenditures	FY2009	FY2010	FY2011	FY2011	FY2012
	Actual	Actual	Amended	Estimate	Budget
Operating	8,737	3,663	1,500	10,000	1,500
Electricity	131,237	138,441	148,500	139,880	140,600
Capital/Transfers	<u>4,321</u>	<u>0</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
Total All Expenditures	<u>144,295</u>	<u>142,104</u>	<u>151,200</u>	<u>151,080</u>	<u>143,300</u>
Revenues					
Taxes/Assesments	142,188	139,867	140,000	140,000	143,000
Other	165	59	300	300	300
Beginning Fund Balance	<u>14,901</u>	<u>12,958</u>	<u>10,900</u>	<u>10,780</u>	<u>0</u>
Total Revenue	<u>157,253</u>	<u>152,884</u>	<u>151,200</u>	<u>151,080</u>	<u>143,300</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 FY2012 it is anticipated that the rate will increase from \$0.0706 per hundred dollars of assessed valuation to \$0.0835. This increase is directly attributable to an overall decrease in property valuation across the state. All taxes are collected by Navajo County and remitted to the City on a quarterly basis.



City of Show Low, Arizona
Capital Projects/Grant Fund
FY2012 Budget

Program Goal:

The Capital Projects/Grants fund has been established to account for revenues and expenditures associated with capital projects, 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 Capital Projects/Grants fund serves as the general clearinghouse for most one-time capital projects, grants and restricted funding sources of the City of Show Low. Currently included in this funds' budget are the budgets for Police funds, Community Development Block Grant Funds, the Courts Local Judicial Collection Enhancement Funds, several capital projects (detailed in departmental budget summaries) and the unanticipated revenues/expenditures account (budget control account).

City of Show Low					
Capital Projects/Grants Fund					
Fiscal Year 2012					
Expenditures	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
General Operations	0	0	6,119,400	0	9,300,000
Court Grants	0	0	20,000	20,000	20,000
Police Grants	0	0	107,000	132,000	0
Community Services Grants	<u>0</u>	<u>0</u>	<u>673,900</u>	<u>419,300</u>	<u>529,600</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>6,920,300</u>	<u>571,300</u>	<u>9,849,600</u>
Revenues					
Unanticipated Revenue	0	0	6,030,900	0	8,500,000
Federal Grants	0	0	710,200	455,600	254,600
State Grants	0	0	1,600	1,600	0
Other	0	0	0	0	0
Local	0	0	89,100	114,100	1,095,000
Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>0</u>	<u>0</u>	<u>6,831,800</u>	<u>571,300</u>	<u>9,849,600</u>

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 require verification of revenue by finance and council approval.



City of Show Low, Arizona
Development Impact Fees
FY2012 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. Construction of a new playground at Ponderosa Park is planned for FY2012. It is anticipated that the Parks and the Recreation impact fee funds will be combined, if not a loan from the general fund will be necessary to accommodate this project or the project will be delayed.

City of Show Low					
Parks Development Impact Fee					
Fiscal Year 2012					
Expenditures	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
Debt Service Transfer	0	0	0	0	0
Capital	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>50,000</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>50,000</u>
Revenues					
Impact Fees	0	0	5,000	6,000	5,000
Other	0	0	0	39,000	0
Beginning Fund Balance	0	0	0	0	45,000
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>5,000</u>	<u>45,000</u>	<u>50,000</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 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 2012					
Expenditures	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
Debt Service Transfer	0	0	5,000	5,000	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>5,000</u>	<u>5,000</u>	<u>5,000</u>
Revenues					
Impact Fees	0	0	5,000	5,000	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>5,000</u>	<u>5,000</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. A trails and an open space project are planned for FY2012. All unspent fees collected will accumulate within the Open Space Development fund.

City of Show Low					
Open Space Development Impact Fee					
Fiscal Year 2012					
Expenditures	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
Debt Service Transfer	0	0	0	0	0
Capital	<u>0</u>	<u>0</u>	<u>175,100</u>	<u>0</u>	<u>182,600</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>175,100</u>	<u>0</u>	<u>182,600</u>
Revenues					
Impact Fees	0	4,912	5,000	5,000	5,000
Other	0	457	0	0	1,200
Beginning Fund Balance	0	0	170,100	171,445	176,400
General Fund Subsidy*	<u>0</u>	<u>166,077</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>0</u>	<u>171,445</u>	<u>175,100</u>	<u>176,445</u>	<u>182,600</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. No specific projects are planned for FY2012. All unspent fees collected will accumulate within the Recreation Development fund.

City of Show Low					
Recreation Development Impact Fee					
Fiscal Year 2012					
Expenditures	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
Debt Service Transfer	0	0	0	0	0
Capital	<u>0</u>	<u>0</u>	<u>197,500</u>	<u>0</u>	<u>205,000</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>197,500</u>	<u>0</u>	<u>205,000</u>
Revenues					
Impact Fees	0	5,756	5,000	5,000	5,000
Other	0	516	0	0	1,200
Beginning Fund Balance	0	0	192,500	193,771	198,800
General Fund Subsidy*	<u>0</u>	<u>187,499</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>0</u>	<u>193,771</u>	<u>197,500</u>	<u>198,771</u>	<u>205,000</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. In mid-FY2011 the Mayor and Council modified the Transportation Development Impact Fee so that it no longer applied to non-residential development.

City of Show Low					
Transportation Development Impact Fee					
Fiscal Year 2012					
Expenditures	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
Debt Service Transfer	0	0	50,000	50,000	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>50,000</u>	<u>50,000</u>	<u>5,000</u>
Revenues					
Impact Fees	0	0	50,000	50,000	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>50,000</u>	<u>50,000</u>	<u>5,000</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 FY2012 all unspent fees collected will continue to accumulate within the Water Development fund. In FY2011 \$1.0 million of Water DIF's were utilized to purchase the Pineview water company based upon the excess storage capacity that the City was receiving. This purchase will be reflected in the modified final budget.

City of Show Low					
Water Development Impact Fee					
Fiscal Year 2012					
Expenditures	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
Debt Service Transfer	0	0	0	0	0
Capital	<u>12,242</u>	<u>0</u>	<u>1,185,000</u>	<u>0</u>	<u>1,238,200</u>
Total All Expenditures	<u>12,242</u>	<u>0</u>	<u>1,185,000</u>	<u>0</u>	<u>1,238,200</u>
Revenues					
Impact Fees	40,678	59,656	30,000	30,000	30,000
Other	21,065	8,523	5,000	5,000	5,000
Beginning Fund Balance	1,050,472	1,099,972	1,150,000	1,168,151	1,203,200
General Fund Subsidy*	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>1,112,214</u>	<u>1,168,151</u>	<u>1,185,000</u>	<u>1,203,151</u>	<u>1,238,200</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. Costs associated with the Show Low South Land exchange are programmed, aside from that no projects are planned for FY2012 all unspent fees collected will continue to accumulate within the Wastewater Development fund.

City of Show Low					
Wastewater Development Impact Fee					
Fiscal Year 2012					
Expenditures	FY2009 Actual	FY2010 Actual	FY2011 Amended	FY2011 Estimate	FY2012 Budget
Debt Service Transfer	0	0	0	0	0
Capital	<u>169,665</u>	<u>88,733</u>	<u>5,607,900</u>	<u>6,300</u>	<u>6,360,400</u>
Total All Expenditures	<u>169,665</u>	<u>88,733</u>	<u>5,607,900</u>	<u>6,300</u>	<u>6,360,400</u>
Revenues					
Impact Fees	173,598	306,160	100,000	125,000	150,000
Other	110,136	44,098	60,000	45,000	60,000
Beginning Fund Balance	5,611,063	5,725,132	5,447,900	5,986,657	6,150,400
General Fund Subsidy*	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>5,894,797</u>	<u>6,075,391</u>	<u>5,607,900</u>	<u>6,156,657</u>	<u>6,360,400</u>

OFFICIAL BUDGET FORMS

CITY OF SHOW LOW

Fiscal Year 2012

CITY OF SHOW LOW RESOLUTION NO. R2011-20

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA, ADOPTING THE FINAL BUDGET IN THE AMOUNT OF \$57,028,400 FOR THE FISCAL YEAR BEGINNING JULY 1, 2011 AND ENDING JUNE 30, 2012

RECITALS:

WHEREAS, in accordance with the provisions of Arizona Revised Statute § 42-17101 et seq., the Council of the City of Show Low (the "City Council") did, on June 7, 2011, 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

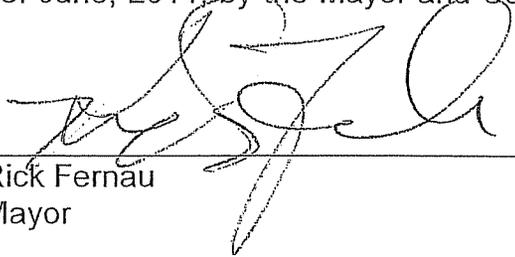
WHEREAS, publication has been duly made as required by law of said estimates together with a notice that the City Council would meet on June 7, 2011, at the office of the City Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and

WHEREAS, in accordance with state law and following due public notice, the City Council met on June 7, 2011, 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.

ENACTMENT:

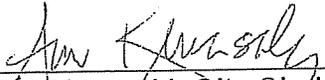
NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Show Low, Arizona, that the statements and schedules attached hereto as Exhibit A and incorporated herein by reference are hereby adopted as the budget of the City of Show Low, Arizona, for the fiscal year July 1, 2011 through June 30, 2012.

PASSED AND ADOPTED this 7th day of June, 2011, by the Mayor and Council of the City of Show Low, Arizona.



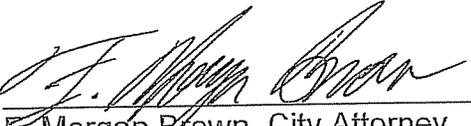
Rick Fernau
Mayor

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 2012

AMENDED 3/2/2010

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2011	ACTUAL EXPENDITURES/ EXPENSES ** 2011	FUND BALANCE/ NET ASSETS*** July 1, 2011**	PROPERTY TAX REVENUES 2012	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2012	OTHER FINANCING 2012		INTERFUND TRANSFERS 2012		TOTAL FINANCIAL RESOURCES AVAILABLE 2012	BUDGETED EXPENDITURES/ EXPENSES 2012
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 17,704,900	\$ 15,593,834	\$ 3,664,800	Primary: \$ 143,000	\$ 12,208,700	\$	\$	\$ 420,100	\$ 3,498,000	\$ 16,293,600	\$ 14,689,300
2. Special Revenue Funds	18,501,900	8,248,680	2,856,100	Secondary: 143,000	17,016,500	8,500,000	8,500,000	2,532,500	133,900	22,548,100	22,548,100
3. Debt Service Funds Available	967,300	1,747,600	(16,000)					988,100		972,100	972,100
4. Less: Designation for Future Debt Retirement			0								
5. Total Debt Service Funds	967,300	1,747,600	(16,000)					988,100		972,100	972,100
6. Capital Projects Funds	7,225,500	61,300	7,773,800		272,400				10,000	8,046,200	8,046,200
7. Permanent Funds											
8. Enterprise Funds Available	7,157,600	7,426,600	2,053,200		7,255,100	1,600,000	1,600,000		298,800	9,308,300	8,608,300
9. Less: Designation for Future Debt Retirement			0								
10. Total Enterprise Funds	7,157,600	7,426,600	2,053,200		7,255,100	1,600,000	1,600,000		298,800	9,308,300	8,608,300
11. Internal Service Funds	2,378,400	1,801,000	2,000		2,162,400					2,164,400	2,164,400
12. TOTAL ALL FUNDS	\$ 53,935,600	\$ 34,879,014	\$ 16,333,900	\$ 143,000	\$ 38,915,100	\$ 10,100,000	\$ 10,100,000	\$ 3,940,700	\$ 3,940,700	\$ 59,332,700	\$ 57,028,400

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

	2011	2012
	\$ 53,935,600	\$ 57,028,400
	53,935,600	57,028,400
	\$ 53,935,600	\$ 57,028,400
	\$ 53,935,600	\$ 57,028,400

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 2012

	2011	2012
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	143,000
C. Total property tax levy amounts	\$ 140,000	\$ 143,000
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	0.0835
(3) Total city/town tax rate	0.0706	0.0835

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 2012

SOURCE OF REVENUES	ESTIMATED REVENUES 2011	ACTUAL REVENUES* 2011	ESTIMATED REVENUES 2012
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 7,621,800	\$ 8,000,000	\$ 8,000,000
Electric Franchise Tax	225,000	225,000	250,000
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	15,000	18,000
Animal Licenses	2,500	2,500	2,500
Intergovernmental			
Urban Revenue Sharing	956,300	956,300	854,800
Auto in Lieu	508,500	508,500	525,700
State Sales Tax	676,700	676,700	766,200
Intergovernmental/Grants	384,400	460,100	264,500
Charges for services			
Other	32,100	34,800	33,500
Planning and Zoning Fees	169,200	176,200	179,200
Library Fees	22,000	22,000	22,000
Parks and Recreation Fees	72,500	70,900	71,100
City TV 4 Fees	6,000	6,200	6,200
Dispatching Fees	158,100	158,100	158,100
Engineering Fees	5,000	1,000	5,000
Fingerprints and File Copies - Police			12,000
Fines and forfeits			
Fines and Forfeitures	193,000	183,100	191,500
Photo Enforcement Collections	1,400,000	628,800	628,800
Interest on investments			
Interest earned on Investments	1,500	20,000	20,000
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous	32,000	83,200	39,600
Total General Fund	\$ 12,641,600	\$ 12,388,400	\$ 12,208,700

* 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 2012

SOURCE OF REVENUES	ESTIMATED REVENUES 2011	ACTUAL REVENUES* 2011	ESTIMATED REVENUES 2012
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Tax	\$ 1,130,600	\$ 1,130,600	\$ 1,066,900
Grants	743,400	751,000	
Other	3,500	4,000	2,152,800
Total Highway User Revenue Fund	\$ 1,877,500	\$ 1,885,600	\$ 3,219,700
Local Transportation Assistance Fund			
LTAF Funding	\$	\$	\$
Interest on Investments			
Total Local Transportation Assistance Fund	\$	\$	\$
Street Light Fund			
Interest on Investments	\$ 300	\$ 300	\$ 300
	\$ 300	\$ 300	\$ 300
Public Transportation Fund			
Grants	\$ 802,800	\$ 807,200	\$ 484,200
Contributions	203,800	137,800	157,800
Other	84,200	72,300	72,300
Interest on Investments		300	
Total Public Transportation Fund	\$ 1,090,800	\$ 1,017,600	\$ 714,300
Cemetery Fund			
Cemetery Plot Sales	\$ 15,000	\$ 15,000	\$ 15,000
Cemetery Services	10,000	10,000	10,000
Interest on Investments	500	3,000	500
Total Cemetery Fund	\$ 25,500	\$ 28,000	\$ 25,500
Capital Projects/Grants Fund			
Unanticipated Revenue/Grants	\$ 6,030,900	\$	\$ 8,500,000
Grants	781,800	552,200	774,600
Total Cemetery Fund	\$ 6,812,700	\$ 552,200	\$ 9,274,600
Airport Fund			
User Fees/Leases	\$ 1,009,500	\$ 1,004,000	\$ 1,009,500
Other	8,000	8,000	5,000
Grants	870,800	413,800	1,295,800
Interest on Investments	5,000		
	\$ 1,893,300	\$ 1,425,800	\$ 2,310,300
Aquatic Center			
User Fees	\$ 118,300	\$ 100,900	\$ 102,900
Miscellaneous	1,700		
	\$ 120,000	\$ 100,900	\$ 102,900
Improvement District #5			
Other (Bonding/Property Tax)	\$ 550,000	\$ 550,000	\$ 550,000
Penalties	5,500	8,000	11,000
Interest on Investments	1,000	1,000	2,000
	\$ 556,500	\$ 559,000	\$ 563,000

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

CITY OF SHOW LOW
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2012

SOURCE OF REVENUES	ESTIMATED REVENUES 2011	ACTUAL REVENUES* 2011	ESTIMATED REVENUES 2012
Improvement District #6			
Other (Bonding/Property Tax)	\$ 465,000	\$ 465,000	\$ 481,300
Penalties	1,000	8,000	11,000
Interest on Investments	1,000	1,500	2,000
	<u>\$ 467,000</u>	<u>\$ 474,500</u>	<u>\$ 494,300</u>
Improvement District #7			
Other (Bonding/Property Tax)	\$ 100,000	\$ 100,000	\$ 79,300
Penalties		500	2,000
Interest on Investments	1,000	500	500
	<u>\$ 101,000</u>	<u>\$ 101,000</u>	<u>\$ 81,800</u>
Show Low Bluff CFD			
Assesments/Bonding	\$ 1,250,000	\$ 700,000	\$ 224,300
Penalties/Other		5,000	5,000
Interest on Investments	5,000	500	500
	<u>\$ 1,255,000</u>	<u>\$ 705,500</u>	<u>\$ 229,800</u>
Total Special Revenue Funds	<u>\$ 14,199,600</u>	<u>\$ 6,850,400</u>	<u>\$ 17,016,500</u>
DEBT SERVICE FUNDS			
Debt Service Fund			
Interest on Investments	\$ 5,000	\$ 500	
Total Debt Service Fund	<u>\$ 5,000</u>	<u>\$ 500</u>	
Total Debt Service Funds	<u>\$ 5,000</u>	<u>\$ 500</u>	
CAPITAL PROJECTS FUNDS			
Parks Development Fee	\$ 5,000	\$ 45,000	\$ 5,000
Library Development Fees	5,000	5,000	5,000
Open Space Development Fee	5,000	5,000	6,200
Recreational Development Fees	5,000	5,000	6,200
Transportation Development Fees	50,000	50,000	5,000
Water Development	35,000	35,000	35,000
Wastewater Development	160,000	170,000	210,000
	<u>\$ 265,000</u>	<u>\$ 315,000</u>	<u>\$ 272,400</u>
Total Capital Projects Funds	<u>\$ 265,000</u>	<u>\$ 315,000</u>	<u>\$ 272,400</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 2012

SOURCE OF REVENUES	ESTIMATED REVENUES 2011	ACTUAL REVENUES* 2011	ESTIMATED REVENUES 2012
ENTERPRISE FUNDS			
Sewer Fund			
User Fees	\$ 1,913,600	\$ 1,981,100	\$ 1,952,400
Other		900	
Grants			
Interest on Investments	1,000	500	1,000
	<u>\$ 1,914,600</u>	<u>\$ 1,982,500</u>	<u>\$ 1,953,400</u>
Water Fund			
User Fees	\$ 2,002,700	\$ 2,099,600	\$ 2,675,100
Other	2,317,900	3,243,500	1,636,000
Grants			
Interest on Investments	10,000	10,000	10,000
	<u>\$ 4,330,600</u>	<u>\$ 5,353,100</u>	<u>\$ 4,321,100</u>
Refuse Fund			
User Fees	\$ 729,800	\$ 739,000	\$ 979,600
Other			
Interest on Investments	1,000	1,000	1,000
	<u>\$ 730,800</u>	<u>\$ 740,000</u>	<u>\$ 980,600</u>
Total Enterprise Funds	<u>\$ 6,976,000</u>	<u>\$ 8,075,600</u>	<u>\$ 7,255,100</u>
INTERNAL SERVICE FUNDS			
Medical Self-Insurance			
Premiums	\$ 1,925,000	\$ 1,362,500	\$ 2,160,900
Interest on Investments	1,500	1,500	1,500
	<u>\$ 1,926,500</u>	<u>\$ 1,364,000</u>	<u>\$ 2,162,400</u>
Employee Benefit			
	<u>\$</u>	<u>\$</u>	<u>\$</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Internal Service Funds	<u>\$ 1,926,500</u>	<u>\$ 1,364,000</u>	<u>\$ 2,162,400</u>
TOTAL ALL FUNDS	<u>\$ 36,013,700</u>	<u>\$ 28,993,900</u>	<u>\$ 38,915,100</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 2012

FUND	OTHER FINANCING 2012		INTERFUND TRANSFERS 2012	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Highway Users Revenue Fund (HURF)	\$	\$	\$	\$ 1,441,400
Public Transportation			88,100	81,600
Aquatic Center				250,000
Airport				171,900
Debt Service				978,100
Capital Projects/Grants Fund				575,000
Refuse Fund			65,000	
Street Light Improvement District			1,200	
Improvement District #5			10,000	
Improvement District #6			10,000	
Improvement District #7			2,000	
Community Facilities District			10,000	
Water			136,100	
Wastewater			97,700	
Total General Fund	\$	\$	\$ 420,100	\$ 3,498,000
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund (HURF)	\$	\$	\$ 1,441,400	\$
Local Transportation Assistance Fund				12,600
Public Transportation			81,600	88,100
Street Light Improvement District				1,200
Improvement District #5				10,000
Improvement District #6				10,000
Improvement District #7				2,000
Community Facilities District				10,000
Capital Projects/Grants Fund	8,500,000	8,500,000	587,600	
Aquatics			250,000	
Airport			171,900	
Total Special Revenue Funds	\$ 8,500,000	\$ 8,500,000	\$ 2,532,500	\$ 133,900
DEBT SERVICE FUNDS				
Debt Service Fund	\$	\$	\$ 988,100	\$
Total Debt Service Funds	\$	\$	\$ 988,100	\$
CAPITAL PROJECTS FUNDS				
Transportation Development Impact Fee	\$	\$	\$	\$ 5,000
Library Development Impact Fee				5,000
Total Capital Projects Funds	\$	\$	\$	\$ 10,000
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$ 1,600,000	\$ 1,600,000	\$	\$ 136,100
Wastewater				97,700
Refuse				65,000
Total Enterprise Funds	\$ 1,600,000	\$ 1,600,000	\$	\$ 298,800
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 10,100,000	\$ 10,100,000	\$ 3,940,700	\$ 3,940,700

CITY OF SHOW LOW
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2012

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2011	ACTUAL EXPENDITURES/ EXPENSES* 2011	BUDGETED EXPENDITURES/ EXPENSES 2012
GENERAL FUND				
City Council	\$ 533,900	\$ (77,400)	\$ 267,400	\$ 332,000
General Operations	6,959,800	(290,700)	5,896,134	4,391,800
Human Resources	215,000		213,100	221,600
Finance	522,700		498,400	584,600
City Magistrate	251,400		215,000	257,800
City Attorney	234,500		212,000	241,000
City Manager	325,500		316,000	317,000
Planning and Zoning	403,600		403,600	369,800
Library	451,800		442,400	450,000
Information Systems	300,000		268,300	290,000
Parks & Facilities Maintenance	683,700		686,000	762,600
Engineering	502,800		456,100	486,700
Police	5,358,300	102,500	4,821,400	4,964,300
Recreation	313,100		305,400	337,400
City Clerk	193,900		190,900	243,900
Cable TV-4	138,300	18,000	156,300	146,100
Community Services Admin	453,000	111,200	245,400	292,700
Total General Fund	\$ 17,841,300	\$ (136,400)	\$ 15,593,834	\$ 14,689,300
SPECIAL REVENUE FUNDS				
Streets	\$ 3,858,100	\$ 112,100	\$ 2,331,000	\$ 6,200,300
LTAF	47,100	200	34,700	12,600
Street Light District	151,200		151,080	143,300
Public Transit	1,386,300	(237,800)	1,202,600	811,000
Cemetery	205,500	(4,400)	177,000	65,300
Capital Projects/Grants Fund	8,893,400	(1,973,100)	571,300	9,849,600
SID No. 5	903,800		573,000	812,000
SID No. 6	1,013,500		492,200	961,200
SID No. 7	175,700		84,100	185,400
Airport	2,128,400	(101,900)	1,535,700	2,545,800
Aquatic Center	391,600		391,600	352,900
Show Low Bluff CFD	1,552,200		704,400	608,700
Total Special Revenue Funds	\$ 20,706,800	\$ (2,204,900)	\$ 8,248,680	\$ 22,548,100
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 967,300		\$ 1,747,600	\$ 972,100
Total Debt Service Funds	\$ 967,300		\$ 1,747,600	\$ 972,100
CAPITAL PROJECTS FUNDS				
Parks Development Fee	\$ 5,000			\$ 50,000
Library Development Fees	5,000		5,000	5,000
Open Space Development Fee	175,100			182,600
Recreational Development Fees	197,500			205,000
Transportation Development Fees	50,000		50,000	5,000
Water Development	1,185,000			1,238,200
Wastewater Development	5,607,900		6,300	6,360,400
Total Capital Projects Funds	\$ 7,225,500		\$ 61,300	\$ 8,046,200
ENTERPRISE FUNDS				
Wastewater	\$ 1,767,900		\$ 1,498,800	\$ 2,550,500
Water	2,123,500	2,341,300	5,187,800	4,892,300
Refuse	924,900		740,000	1,165,500
Total Enterprise Funds	\$ 4,816,300	\$ 2,341,300	\$ 7,426,600	\$ 8,608,300
INTERNAL SERVICE FUNDS				
Medical Insurance Fund	\$ 2,378,400		\$ 1,801,000	\$ 2,164,400
Total Internal Service Funds	\$ 2,378,400		\$ 1,801,000	\$ 2,164,400
TOTAL ALL FUNDS	\$ 53,935,600	\$	\$ 34,879,014	\$ 57,028,400

* 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
Summary by Department of Expenditures/Expenses
Fiscal Year 2012

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2011	2011	2011	2012
City Council				
General Fund	\$ 533,900	\$ (77,400)	\$ 267,400	\$ 332,000
Department Total	\$ 533,900	\$ (77,400)	\$ 267,400	\$ 332,000
General Operations				
General Fund	\$ 6,959,800	\$ (290,700)	\$ 5,896,134	\$ 4,391,800
Capital Projects/Grants Fund	8,500,000	(2,380,600)		9,300,000
SID No. 5	903,800		573,000	812,000
SID No. 6	1,013,500		492,200	961,200
SID No. 7	175,700		84,100	185,400
Show Low Bluff CFD	1,552,200		704,400	608,700
Debt Service	967,300		1,747,600	972,100
Department Total	\$ 20,072,300	\$ (2,671,300)	\$ 9,497,434	\$ 17,231,200
Human Resources				
General Fund	\$ 215,000		\$ 213,100	\$ 221,600
Department Total	\$ 215,000		\$ 213,100	\$ 221,600
Finance				
General Fund	\$ 522,700		\$ 498,400	\$ 584,600
Department Total	\$ 522,700		\$ 498,400	\$ 584,600
City Magistrate				
General Fund	\$ 251,400		\$ 215,000	\$ 257,800
Capital Projects/Grants	20,000		20,000	20,000
Department Total	\$ 271,400		\$ 235,000	\$ 277,800
City Attorney				
General Fund	\$ 234,500		\$ 212,000	\$ 241,000
Department Total	\$ 234,500		\$ 212,000	\$ 241,000
City Manager				
General Fund	\$ 325,500		\$ 316,000	\$ 317,000
Department Total	\$ 325,500		\$ 316,000	\$ 317,000
Planning & Zoning				
General Fund	\$ 403,600		\$ 403,600	\$ 369,800
Department Total	\$ 403,600		\$ 403,600	\$ 369,800
Library				
General Fund	\$ 451,800		\$ 442,400	\$ 450,000
Library DIF	5,000		5,000	5,000
Department Total	\$ 456,800		\$ 447,400	\$ 455,000
Information Systems				
General Fund	\$ 300,000		\$ 268,300	\$ 290,000
Department Total	\$ 300,000		\$ 268,300	\$ 290,000
Parks & Facilities Maintenance				
General Fund	\$ 683,700		\$ 686,000	\$ 762,600
Cemetery Fund	205,500	(4,400)	177,000	65,300
Recreation DIF	197,500			205,000
Parks DIF	5,000			50,000
Open Space DIF	175,100			182,600
Capital Projects/Grants Fund				25,000
Department Total	\$ 1,266,800	\$ (4,400)	\$ 863,000	\$ 1,290,500
PW - Engineering				
General Fund	\$ 502,800		\$ 456,100	\$ 486,700
Department Total	\$ 502,800		\$ 456,100	\$ 486,700

* 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
Summary by Department of Expenditures/Expenses
Fiscal Year 2012

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2011	ACTUAL EXPENDITURES/ EXPENSES* 2011	BUDGETED EXPENDITURES/ EXPENSES 2012
Police				
General Fund	\$ 5,358,300	\$ 102,500	\$ 4,821,400	\$ 4,964,300
Capital Projects/Grants Fund	50,000	57,000	132,000	
Department Total	\$ 5,408,300	\$ 159,500	\$ 4,953,400	\$ 4,964,300
Recreation				
General Fund	\$ 313,100	\$	\$ 305,400	\$ 337,400
Aquatics Fund	391,600	\$	391,600	352,900
Department Total	\$ 704,700	\$	\$ 697,000	\$ 690,300
City Clerk				
General Fund	\$ 193,900	\$	\$ 190,900	\$ 243,900
Department Total	\$ 193,900	\$	\$ 190,900	\$ 243,900
Cable TV-4				
General Fund	\$ 138,300	\$ 18,000	\$ 156,300	\$ 146,100
Department Total	\$ 138,300	\$ 18,000	\$ 156,300	\$ 146,100
Community Services Administration				
General Fund	\$ 453,000	\$ 111,200	\$ 245,400	\$ 292,700
Capital Projects/Grants Fund	323,400	350,500	419,300	504,600
Department Total	\$ 776,400	\$ 461,700	\$ 664,700	\$ 797,300
PW- Streets				
HURF Fund	\$ 3,858,100	\$ 112,100	\$ 2,331,000	\$ 6,200,300
LTAF Fund	47,100	200	34,700	12,600
SLID Fund	151,200	\$	151,080	143,300
Transportation	50,000	\$	50,000	5,000
Department Total	\$ 4,106,400	\$ 112,300	\$ 2,566,780	\$ 6,361,200
Public Transit				
Public Transit Fund	\$ 1,386,300	\$ (237,800)	\$ 1,202,600	\$ 811,000
Department Total	\$ 1,386,300	\$ (237,800)	\$ 1,202,600	\$ 811,000
PW - Airport				
Airport Fund	\$ 2,128,400	\$ (101,900)	\$ 1,535,700	\$ 2,545,800
Department Total	\$ 2,128,400	\$ (101,900)	\$ 1,535,700	\$ 2,545,800
PW - Wastewater				
Wastewater Fund	\$ 1,767,900	\$	\$ 1,498,800	\$ 2,550,500
Wastewater DIF	5,607,900	\$	6,300	6,360,400
Department Total	\$ 7,375,800	\$	\$ 1,505,100	\$ 8,910,900
PW - Water				
Water Fund	\$ 2,123,500	\$ 2,341,300	\$ 5,187,800	\$ 4,892,300
Water DIF Fund	\$ 1,185,000	\$	\$	\$ 1,238,200
Department Total	\$ 3,308,500	\$ 2,341,300	\$ 5,187,800	\$ 6,130,500
Sanitation				
Refuse Fund	\$ 924,900	\$	\$ 740,000	\$ 1,165,500
Department Total	\$ 924,900	\$	\$ 740,000	\$ 1,165,500
Self-Insurance				
Self-Insurance Fund	\$ 2,378,400	\$	\$ 1,801,000	\$ 2,164,400
Department Total	\$ 2,378,400	\$	\$ 1,801,000	\$ 2,164,400

* 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. R2011-26

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 2011/2012 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 2011/2012 beginning July 1, 2011 must be adopted prior to the third Monday in August, and not less than fourteen days after adoption of the municipal budget; and

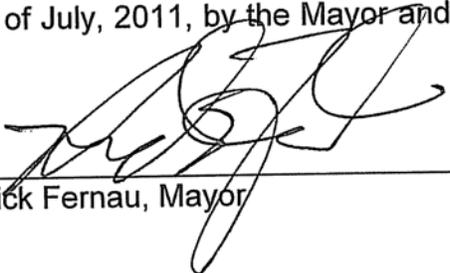
WHEREAS, the municipal budget of the City of Show Low was adopted at a meeting of the City Council held on June 21, 2011, at least fourteen days prior to the hearing date for this Resolution #R2010-XX; and

WHEREAS, the City has computed tax rates per One Hundred Dollars (\$100.00) of valuation to be levied and collected, at \$0.0835 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 \$143,000, 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 19th day of July, 2011, by the Mayor and Council of the City of Show Low, Arizona.



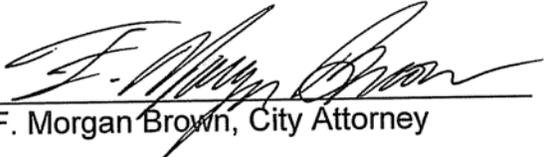
Rick Fernau, Mayor

ATTEST:



Tamra Reidhead, Deputy City Clerk

APPROVED AS TO FORM:



F. Morgan Brown, City Attorney

City of Show Low, AZ
Fund Balance Summary
FY2012

General Fund (11)	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	13,177,709	10,941,550	6,536,972	3,664,800
Revenues	14,664,714	13,731,473	12,406,000	12,208,700
Transfers In	0	258,200	315,700	420,100
Other Sources	258,695	0	0	0
Expenditures	13,014,035	14,877,401	13,249,700	11,191,300
Transfers Out	4,145,533	3,516,850	2,344,134	3,498,000
	<u>10,941,550</u>	<u>6,536,972</u>	<u>3,664,838</u>	<u>1,604,300</u>
Emergency Reserve	<u>1,604,339</u>	<u>1,604,300</u>	<u>1,604,300</u>	<u>1,604,300</u>
Available	<u>9,337,211</u>	<u>4,932,672</u>	<u>2,060,538</u>	<u>0</u>

HURF (12)	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	3,086,693	112,863	1,033,882	1,526,600
Revenues	1,508,818	1,422,133	1,885,600	3,219,700
Transfers In	1,745,215	1,818,290	938,100	1,454,000
Other Sources	3,839	0	0	0
Expenditures	6,231,702	2,319,404	2,331,000	6,200,300
Transfers Out	0	0	0	0
	<u>112,863</u>	<u>1,033,882</u>	<u>1,526,582</u>	<u>0</u>
Available	<u>112,863</u>	<u>1,033,882</u>	<u>1,526,582</u>	<u>0</u>

LTAf (13)	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	10,067	27,748	47,299	12,600
Revenues	48,622	30,011	0	0
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	30,941	10,460	34,700	0
Transfers Out	0	0	0	12,600
	<u>27,748</u>	<u>47,299</u>	<u>12,599</u>	<u>0</u>
Available	<u>27,748</u>	<u>47,299</u>	<u>12,599</u>	<u>0</u>

SLID (14)	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	14,901	12,958	10,780	0
Revenues	142,351	139,926	140,300	143,300
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	144,294	142,104	149,880	2,700
Transfers Out	0	0	1,200	140,600
	<u>12,958</u>	<u>10,780</u>	<u>0</u>	<u>0</u>
Available	<u>12,958</u>	<u>10,780</u>	<u>0</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2012

Public Transportation (15)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	33,749	116,410	134,102	15,100
Revenues	847,528	733,409	1,017,600	714,300
Transfers In	0	26,800	66,000	81,600
Other Sources	0	0	0	0
Expenditures	764,867	742,517	1,119,100	722,900
Transfers Out	0	0	83,500	88,100
	<u>116,410</u>	<u>134,102</u>	<u>15,102</u>	<u>0</u>
Available	<u>116,410</u>	<u>134,102</u>	<u>15,102</u>	<u>0</u>

Cemetery (16)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	160,876	184,843	188,834	39,800
Revenues	37,440	27,497	28,000	25,500
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	13,473	23,506	177,000	65,300
Transfers Out	0	0	0	0
	<u>184,843</u>	<u>188,834</u>	<u>39,834</u>	<u>0</u>
Available	<u>184,843</u>	<u>188,834</u>	<u>39,834</u>	<u>0</u>

Capital Projects/Grants Fund (22)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	0	0	0	0
Revenues	0	0	552,200	774,600
Transfers In	0	0	19,100	575,000
Other Sources	0	0	0	8,500,000
Expenditures	0	0	571,300	9,849,600
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>

Park Development Fees (23)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	0	0	0	45,000
Revenues	0	0	45,000	5,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	50,000
Transfers Out	0	0	0	0
	<u>0</u>	<u>0</u>	<u>45,000</u>	<u>0</u>
Available	<u>0</u>	<u>0</u>	<u>45,000</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2012

Library Development Fees (24)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	0	0	0	0
Revenues	0	0	5,000	5,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	0
Transfers Out	0	0	5,000	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	FY2011 Est.	FY2012
Beginning Balance	0	0	171,445	176,400
Revenues	0	5,369	5,000	6,200
Transfers In	0	166,076	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	182,600
Transfers Out	0	0	0	0
	<u>0</u>	<u>171,445</u>	<u>176,445</u>	<u>0</u>
Available	<u>0</u>	<u>171,445</u>	<u>176,445</u>	<u>0</u>

Recreation Development Fees (26)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	0	0	193,771	198,800
Revenues	0	6,272	5,000	6,200
Transfers In	0	187,499	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	205,000
Transfers Out	0	0	0	0
	<u>0</u>	<u>193,771</u>	<u>198,771</u>	<u>0</u>
Available	<u>0</u>	<u>193,771</u>	<u>198,771</u>	<u>0</u>

Transportation Development Fees (27)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	0	0	0	0
Revenues	0	0	50,000	5,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	0
Transfers Out	0	0	50,000	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>

City of Show Low, AZ
Fund Balance Summary
FY2012

Debt Service (31)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	946,943	1,248,199	719,400	(16,000)
Revenues	21,533	22,666	500	0
Transfers In	1,518,446	1,012,030	1,011,700	988,100
Other Sources	0	0	0	0
Expenditures	1,238,723	1,563,495	1,747,600	972,100
Transfers Out	0	0	0	0
	<u>1,248,199</u>	<u>719,400</u>	<u>(16,000)</u>	<u>0</u>
Available	<u>1,248,199</u>	<u>719,400</u>	<u>(16,000)</u>	<u>0</u>

Improvement District #5 (35)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	237,413	289,179	263,003	249,000
Revenues	593,996	525,868	559,000	563,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	542,230	542,044	563,000	802,000
Transfers Out	0	10,000	10,000	10,000
	<u>289,179</u>	<u>263,003</u>	<u>249,003</u>	<u>0</u>
Available	<u>289,179</u>	<u>263,003</u>	<u>249,003</u>	<u>0</u>

Improvement District #6 (36)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	305,748	396,518	484,554	466,900
Revenues	567,657	533,657	474,500	494,300
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	476,887	435,621	482,200	951,200
Transfers Out	0	10,000	10,000	10,000
	<u>396,518</u>	<u>484,554</u>	<u>466,854</u>	<u>0</u>
Available	<u>396,518</u>	<u>484,554</u>	<u>466,854</u>	<u>0</u>

Improvement District #7 (37)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	481,904	20,445	86,667	103,600
Revenues	134,455	146,916	101,000	81,800
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	595,914	78,694	81,100	183,400
Transfers Out	0	2,000	3,000	2,000
	<u>20,445</u>	<u>86,667</u>	<u>103,567</u>	<u>0</u>
Available	<u>20,445</u>	<u>86,667</u>	<u>103,567</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2012

Airport (41)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	1,047,441	362,333	173,526	63,600
Revenues	1,083,344	2,749,728	1,425,800	2,310,300
Transfers In	264,200	0	0	171,900
Other Sources	175,040	0	0	0
Expenditures	2,207,692	2,938,535	1,535,700	2,545,800
Transfers Out	0	0	0	0
	<u>362,333</u>	<u>173,526</u>	<u>63,626</u>	<u>0</u>
Available	<u>362,333</u>	<u>173,526</u>	<u>63,626</u>	<u>0</u>

Wastewater (42)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	(385,190)	(46,492)	113,403	597,100
Revenues	2,568,360	2,547,821	1,982,500	1,953,400
Transfers In	313,010	0	0	0
Other Sources	0	0	0	0
Expenditures	2,542,672	2,362,926	1,433,800	2,414,400
Transfers Out	0	25,000	65,000	136,100
	<u>(46,492)</u>	<u>113,403</u>	<u>597,103</u>	<u>0</u>
Available	<u>(46,492)</u>	<u>113,403</u>	<u>597,103</u>	<u>0</u>

Water (43)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	1,557,956	1,043,969	1,105,874	1,271,200
Revenues	2,265,582	2,490,151	2,153,100	2,721,100
Transfers In	0	0	0	0
Other Sources	0	0	3,200,000	1,600,000
Expenditures	2,779,569	2,378,246	5,122,800	4,794,600
Transfers Out	0	50,000	65,000	97,700
	<u>1,043,969</u>	<u>1,105,874</u>	<u>1,271,174</u>	<u>700,000</u>
Available	<u>1,043,969</u>	<u>1,105,874</u>	<u>1,271,174</u>	<u>700,000</u>
Water Plant Replacement	<u>400,000</u>	<u>500,000</u>	<u>600,000</u>	<u>700,000</u>
Available	<u>643,969</u>	<u>605,874</u>	<u>671,174</u>	<u>0</u>

Water Development Impact Fee (44)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	1,050,472	1,099,972	1,168,151	1,203,200
Revenues	61,742	68,179	35,000	35,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	12,242	0	0	1,238,200
Transfers Out	0	0	0	0
	<u>1,099,972</u>	<u>1,168,151</u>	<u>1,203,151</u>	<u>0</u>
Available	<u>1,099,972</u>	<u>1,168,151</u>	<u>1,203,151</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2012

Wastewater Development Impact Fee (45)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	5,611,063	5,725,132	5,986,657	6,150,400
Revenues	283,734	350,258	170,000	210,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	169,665	88,733	6,300	6,360,400
Transfers Out	0	0	0	0
	<u>5,725,132</u>	<u>5,986,657</u>	<u>6,150,357</u>	<u>0</u>
Available	<u>5,725,132</u>	<u>5,986,657</u>	<u>6,150,357</u>	<u>0</u>

Sanitation (47)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	128,713	163,729	184,880	184,900
Revenues	695,371	724,643	740,000	980,600
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	660,355	653,492	675,000	1,100,500
Transfers Out	0	50,000	65,000	65,000
	<u>163,729</u>	<u>184,880</u>	<u>184,880</u>	<u>0</u>
Available	<u>163,729</u>	<u>184,880</u>	<u>184,880</u>	<u>0</u>

Aquatic (48)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	61,636	(26,110)	(18,516)	0
Revenues	109,637	112,864	100,900	102,900
Transfers In	304,661	273,298	309,216	250,000
Other Sources	0	0	0	0
Expenditures	502,044	378,568	391,600	352,900
Transfers Out	0	0	0	0
	<u>(26,110)</u>	<u>(18,516)</u>	<u>0</u>	<u>0</u>
Available	<u>(26,110)</u>	<u>(18,516)</u>	<u>0</u>	<u>0</u>

Self-Insured Medical (62)

	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	985,083	784,879	438,995	2,000
Revenues	1,705,167	1,471,004	1,364,000	2,162,400
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	1,905,371	1,816,888	1,801,000	2,164,400
Transfers Out	0	0	0	0
	<u>784,879</u>	<u>438,995</u>	<u>1,995</u>	<u>0</u>
Available	<u>784,879</u>	<u>438,995</u>	<u>1,995</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2012

Show Low Bluff (75)	FY2009	FY2010	FY2011 Est.	FY2012
Beginning Balance	313,625	311,538	377,848	378,900
Revenues	240,762	295,444	705,500	229,800
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	242,849	229,134	691,400	598,700
Transfers Out	0	0	13,000	10,000
	<u>311,538</u>	<u>377,848</u>	<u>378,948</u>	<u>0</u>
Available	<u>311,538</u>	<u>377,848</u>	<u>378,948</u>	<u>0</u>

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2012 Budget

Year/Bonds	Principal	Interest	Total P & I
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	960	10,942
WIFA Loan (Pineview Purchase)	-	72,223	72,223
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	\$ 838,111	\$ 2,348,093
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	670	10,938
WIFA Loan (Pineview Purchase)	140,044	115,480	255,524
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	\$ 1,728,312	\$ 797,606	\$ 2,525,918
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	372	10,934
WIFA Loan (Pineview Purchase)	144,380	111,077	255,457
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	\$ 1,765,942	\$ 709,305	\$ 2,475,247
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	66	10,930
WIFA Loan (Pineview Purchase)	148,850	106,538	255,388
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	\$ 1,853,714	\$ 618,257	\$ 2,471,971

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2012 Budget

Year/Bonds	Principal	Interest	Total P & I
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	-	11,175
WIFA Loan (Pineview Purchase)	153,458	101,858	255,317
Improvement District No. 6	415,000	79,200	494,200
Improvement District No. 7	68,000	11,504	79,504
2016 Total	\$ 1,372,634	\$ 519,439	\$ 1,892,073
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	-	11,495
WIFA Loan (Pineview Purchase)	158,209	97,034	255,243
Improvement District No. 6	440,000	54,300	494,300
Improvement District No. 7	71,000	7,848	78,848
2017 Total	\$ 1,435,705	\$ 452,333	\$ 1,888,037
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	-	11,825
WIFA Loan (Pineview Purchase)	163,107	92,060	255,167
Improvement District No. 6	465,000	27,900	492,900
Improvement District No. 7	75,000	4,032	79,032
2018 Total	\$ 1,484,932	\$ 385,142	\$ 1,870,074
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	-	12,163
WIFA Loan (Pineview Purchase)	168,157	86,932	255,089
2019 Total	\$975,320	\$311,807	\$ 1,287,127
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	-	12,511
WIFA Loan (Pineview Purchase)	173,363	81,645	255,008
2020 Total	\$ 610,875	\$ 276,020	\$ 886,895

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2012 Budget

Year/Bonds	Principal	Interest	Total P & I
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	-	12,869
WIFA Loan (Pineview Purchase)	178,731	76,195	254,925
2021 Total	\$ 641,600	\$ 248,695	\$ 890,295
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	-	13,238
WIFA Loan (Pineview Purchase)	184,264	70,575	254,840
2022 Total	\$ 662,502	\$ 220,200	\$ 882,703
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	-	13,617
WIFA Loan (Pineview Purchase)	189,969	64,782	254,751
2023 Total	\$ 683,586	\$ 190,782	\$ 874,368
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	-	14,007
WIFA Loan (Pineview Purchase)	195,851	58,810	254,660
2024 Total	\$ 714,857	\$ 168,560	\$ 883,417
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	-	14,408
WIFA Loan (Pineview Purchase)	201,914	52,652	254,566
2025 Total	\$ 746,322	\$ 128,152	\$ 874,474
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	-	14,820
WIFA Loan (Pineview Purchase)	208,165	46,304	254,470
2026 Total	772,986	94,804	\$ 867,790
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	-	15,245
WIFA Loan (Pineview Purchase)	214,610	39,460	254,070
2027 Total	\$ 809,855	\$ 59,710	\$ 869,565

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2012 Budget

Year/Bonds	Principal	Interest	Total P & I
2028			
GADA Bonds (Airport)	\$ 115,000	\$ 2,875	\$ 117,875
WIFA Loan (Manhole Replacements)	15,681	-	15,681
WIFA Loan (Pineview Purchase)	221,254	33,013	254,267
2028 Total	\$ 351,936	\$ 35,888	\$ 387,823
2029			
WIFA Loan (Manhole Replacements)	\$ 16,130	-	\$ 16,130
WIFA Loan (Pineview Purchase)	\$ 228,104	\$ 26,057	254,161
2029 Total	\$ 244,235	\$ 26,057	\$ 270,291
2030			
WIFA Loan (Pineview Purchase)	\$ 235,167	\$ 18,885	\$ 254,052
2030 Total	\$ 235,167	\$ 18,885	\$ 254,052
2031			
WIFA Loan (Pineview Purchase)	\$ 242,447	\$ 11,492	\$ 253,939
2031 Total	\$ 242,447	\$ 11,492	\$ 253,939
2032			
WIFA Loan (Pineview Purchase)	\$ 249,954	\$ 3,869	\$ 253,823
2032 Total	\$ 249,954	\$ 3,869	\$ 253,823

City of Show Low, AZ
Approved Capital Improvement Projects - Budget
FY2012

<u>Department</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>Account #</u>
<u>General Operations</u>				
Development Agreement Obligations	0	85,100	10,100	11-402-495-7310-1005
Downtown Facade Improvements (CDBG)	0	25,000	25,000	22-610-495-7300-1056
Underground Power Lines	122,000	0	0	11-402-495-7310-0000
Land Acquisition - Library	42,900	0	0	11-402-495-7400-0000
Energy Efficiency Upgrades	0	0	500,000	22-402-495-7310-1211
Land Acquisition/Clean Up	0	0	300,000	22-402-495-7400-1209
General Operations Total	164,900	110,100	835,100	
<u>Community Services</u>				
	<u>Amount</u>			<u>Account #</u>
Open Space Preservation	250,000	250,000	0	11-495-495-7416-0000
Open Space Preservation	0	0	250,000	22-495-495-7416-0000
Open Space Preservation	0	0	50,000	25-400-495-7416-0000
Trail - Meadows	0	0	50,000	25-400-495-7300-1213
City Campus Improvements	0	0	25,000	22-495-495-7300-1210
Ponderosa Park - Playground	0	0	50,000	23-400-495-7300-1212
Ponderosa Park - Fence Improvements	0	0	5,000	11-445-495-7310-0000
Cemetery Improvements	199,300	190,500	50,300	16-550-495-7300-5631
Server Replacement	20,000	20,000	20,000	11-440-495-7410-0000
Production Switcher	0	18,000	0	11-490-495-7410-0000
Frontier Park	98,500	7,600	0	11-495-495-7300-3507
Nikolaus Homestead Park	715,900	103,600	0	11-495-495-7300-4207
Express Checkout	25,000	0	0	11-435-495-7410-0008
Park Improvements	7,500	0	0	11-445-495-7310-0000
Community Services Total	1,316,200	589,700	500,300	
<u>Engineering</u>				
City Hall Renovations	1,693,000	1,569,900	0	11-402-495-7400-0002
Library Construction	4,313,200	951,800	0	11-402-495-7400-0001
Stormwater Master Plan	25,000	25,000	0	11-450-495-7300-5708
Engineering Total	6,031,200	2,546,700	0	
<u>Streets</u>				
Scott Ranch Road	1,980,000	1,215,500	1,375,500	12-500-495-7300-7300
Deuce of Clubs Streetscape	1,500,000	880,600	180,600	11-402-495-7300-5772
R & R Program Maintenance	627,000	676,000	426,000	12-500-495-7300-5791
Old Linden Rd Improvements	550,000	506,600	0	12-500-495-7300-5702
9th Street Improvements (CDBG)	0	234,600	229,600	22-610-495-7300-1055
Traffic Signal Old Linden Road and 260	0	154,000	0	12-500-495-7310-1104
Adams Reconstruction	0	150,000	150,000	12-500-495-7300-1101
McNeil Reconstruction	0	150,000	0	12-500-495-7300-1102
Willis & Third Reconstruction	0	50,000	50,000	12-500-495-7300-1103
General Improvements	91,000	50,000	0	12-500-495-7310-0000
Sidewalk Program	81,600	47,300	0	13-510-495-7310-0000
K-Mart Detention Basin	40,200	40,200	0	12-500-495-7300-5212
RAC Grant - Fools Hollow Lake	0	0	10,200	12-500-495-7300-1203
Sierra Park Trail - Woolford to Sierra Pines Dr.	0	0	187,000	12-500-495-7300-1204
Sierra Pines Trl - US 60 to Ridge Crest	0	0	302,000	12-500-495-7300-1205
West Wood Subdivision Rds (Rebuild)	0	0	156,000	12-500-495-7300-1206
SL Lake Rd - WalMart to Lake (Rebuild)	0	0	264,000	12-500-495-7300-1207
US60 Multi-Use Pathway & Sidewalks	0	0	802,300	12-500-495-7300-1201
Downtown Pedestrian Enhancements	0	0	742,400	12-500-495-7300-1202
Whipple Road - Phase II	0	0	692,700	12-500-495-7300-1208
Replacement 4x4 3/4 ton Pick-ups (2)	0	0	100,000	12-500-495-7420-0000
Street Lights (CIP)	79,600	26,100	0	12-500-495-7310-0099
Message Boards	0	10,000	0	12-500-495-7410-0000
West Whipple Road Re-construction	323,800	0	0	12-500-495-7300-3208
Central at Paloma Re-construction	340,000	0	0	12-500-495-7300-3308
Timber Mesa Trail Extension	265,600	0	0	12-500-495-7300-5555
General Equipment	60,000	0	0	12-500-495-7410-0000
Streets Total	5,938,800	4,190,900	5,668,300	

City of Show Low, AZ
Approved Capital Improvement Projects - Budget
FY2012

<u>Department</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>Account #</u>
<u>Police</u>				
Communication Equipment Replacement	100,000	110,700	85,700	11-460-495-7300-0000
Police Vehicle Replacement	67,000	75,000	33,000	11-455-495-7420-0000
Police Vehicles - Traffic Safety	0	35,000	0	11-456-495-7420-0000
Motorcycle Narrow Banding Radios (2)	0	7,000	0	11-456-495-7420-0000
Communication Equipment	70,000	19,300	0	11-455-495-7300-0801
Mobile Data Communications	96,900	3,600	0	11-455-495-7300-0802
Special Response Team Equipment	59,600	5,800	0	11-455-495-7300-0803
HOMELAND SECURITY - MDC SUMMIT	40,100	4,400	0	11-455-495-7300-1002
HOMELAND SECURITY - SRT Equipment	43,300	42,900	0	11-455-495-7300-1003
GOHS - Motorcycle Grant	46,100	7,200	0	11-455-495-7420-1001
Watchguard Videos & Signals	37,400	0	0	11-455-495-7300-1501
Watchguard Videos & Signals	12,300	0	0	11-455-495-7300-9023
Police Total	572,700	310,900	118,700	
<u>Public Transportation</u>				
Bus Shelter	258,600	402,600	0	15-530-495-7410-0000
Busses	186,100	230,900	0	15-530-495-7410-0000
Transfer Point Improvements	0	100,000	110,400	15-530-495-7410-0000
Shelter Stops and Benches	73,800	40,000	30,000	15-530-495-7410-0000
Maintenance Vehicle	35,000	3,500	0	15-530-495-7410-0000
Pave Driveway	20,000	0	0	15-530-495-7410-0000
Signage & Equipment	0	0	6,600	15-530-495-7410-0000
Public Transportation Total	573,500	777,000	147,000	
<u>Airport</u>				
Runway 6/24 - Safety Area improvements	2,115,000	438,000	112,400	41-750-495-7300-3519
Snow Removal Equipment	0	356,300	356,300	41-750-495-7410-1105
Wildlife Hazard Assesment	68,600	35,100	0	41-750-495-7300-0035
Runway 36 Protection Zone - Land	102,000	50,000	0	41-750-495-7300-6108
Runway 6/24 - Environmental Assesment	34,000	0	0	41-750-495-7300-5206
Community Challenge Landscape	5,400	0	0	41-750-495-7300-6208
Safety Management System	47,700	0	0	41-750-495-7300-6408
Design and Construct Runway 18/36	0	0	350,000	41-750-495-7300-1214
Underground relocation of Powerlines (HWY 77)	0	0	500,000	41-750-495-7300-1215
Airport Center Ramp Repair - Slurry	0	0	60,000	41-750-495-7300-1216
Airport Total	2,372,700	879,400	1,378,700	
<u>Wastewater</u>				
Manhole Replacements	500,000	40,000	0	42-755-495-7310-0209
Manhole Replacements (Inflow & Infiltration)	0	0	247,500	42-755-495-7300-5871
Wastewater Treatment Plant Modifications	100,000	100,000	100,000	42-755-495-7300-5837
Dredge	0	70,000	0	42-755-495-7410-0000
Merrill & 31st Street	0	66,000	0	42-755-495-7310-1108
9th Street Sewer Replacement	0	28,000	0	42-755-495-7310-1126
General Improvements	364,000	108,000	50,000	42-755-495-7310-0000
6th Street	0	50,000	50,000	42-755-495-7310-1105
Willis Project	0	50,000	50,000	42-755-495-7310-1106
Wastewater Masterplan	240,800	40,000	60,000	45-770-495-7300-0108
Wastewater Masterplan	0	0	40,000	42-755-495-7300-0108
East Owens Line Extension (St. Ritas)	0	20,000	0	42-755-495-7310-1109
N 5th Drive from Old Linden Rd to Cooley	0	0	93,000	42-755-495-7310-1217
Old City Hall Area (Cooley)	0	0	325,000	42-755-495-7310-1218
10th Place and 9th Place	0	0	64,300	42-755-495-7310-1219
1-Ton Truck with crane	0	0	50,000	42-755-495-7420-0000
Sewer TV Software	0	15,000	0	42-755-495-7410-0000
Show Low South - Land Exchange	0	6,300	7,500	45-770-495-7400-0000
General Equipment	125,000	10,000	0	42-755-495-7410-0000
Wastewater Total	1,329,800	603,300	1,137,300	

City of Show Low, AZ
Approved Capital Improvement Projects - Budget
FY2012

<u>Department</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>Account #</u>
Show Low Heights 9th Dr	0	150,000	50,000	43-760-495-7310-1109
Show Low Heights 10th Dr	0	150,000	50,000	43-760-495-7310-1110
Show Low Heights	0	0	150,000	43-760-495-7310-1220
Burke to 11th Pl, 10th from cooley to OLR	0	0	60,000	43-760-495-7310-1221
Pineview Water Purchase	0	59,400	0	43-760-495-7300-1116
Scotts Pine Meadow	0	0	1,200,000	43-760-495-7310-1222
Pineview - PRV and Connections	0	0	400,000	43-760-495-7310-1223
Water Plant Reserve	100,000	100,000	100,000	43-760-495-7100-0000
General Improvements	725,000	88,200	100,000	43-760-495-7310-0000
Backhoe	0	0	150,000	43-760-495-7410-0000
Equipment Purchase	0	15,200	0	43-760-495-7410-0000
Water Total	825,000	562,800	2,260,000	

Total Capital **19,124,800** **10,570,800** **12,045,400**

CIP Reserves

Wastewater Development Impact Fees	0	5,561,600	6,292,900	45-770-490-8140-0000
Show Low Bluff CFD	0	347,800	327,800	75-730-490-8140-0000
Water Development Impact Fees	0	185,000	1,238,200	44-765-490-8140-0000
Improvement District #6	0	521,300	466,900	36-735-490-8140-0000
Improvement District #5	0	330,800	249,000	35-730-490-8140-0000
Recreation Development Impact Fees	0	197,500	205,000	26-400-490-8140-0000
Open Space Development Impact Fees	0	175,100	82,600	25-400-490-8140-0000
Refuse Collection	0	149,900	187,600	47-780-490-8140-0000
Improvement District #7	0	91,600	103,100	37-737-490-8140-0000
Parks Development Impact Fees	0	5,000	0	23-400-490-8140-0000
Water Total	0	7,565,600	9,153,100	

Total Capital and CIP Reserves **19,124,800** **18,136,400** **21,198,500**

City of Show Low, AZ Capital Improvement Plan FY2012 - FY2016

	<u>FY 2012*</u>	<u>FY 2013*</u>	<u>FY 2014*</u>	<u>FY 2015*</u>	<u>FY 2016*</u>	<u>Total</u>
Public Works and Streets						
R & R Program	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000
Sierra Park Trail from Woolford to Sierra Pines Dr.	\$252,000	\$0	\$0	\$0	\$0	\$252,000
Sierra Pines Trl from US 60 to Ridge Crest	\$609,800	\$660,000	\$0	\$0	\$0	\$1,269,800
Sierra Pine Dr from Sierra Pines Trail to Sierra Park	\$0	\$0	\$300,000	\$0	\$0	\$300,000
Scott Ranch Road	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
Stormwater Improvements	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Lower power lines Deuce of Clubs and install Lights	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Six Wheeler with Plow and Spreader	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Traffic Signal - 9th and Deuce of Clubs	\$600,000	\$0	\$0	\$0	\$0	\$600,000
Sidewalk Program	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Show Low Heights - Rebuild Rd, Curb & Sidewalk	\$0	\$0	\$0	\$308,000	\$0	\$308,000
43rd Ave (Old HWY 160) Rebuild Road	\$0	\$0	\$0	\$0	\$314,000	\$314,000
Park Valley - Rebuild Roads	\$0	\$0	\$170,000	\$0	\$0	\$170,000
West Wood Subdivision - Rebuild Roads	\$155,000	\$0	\$0	\$0	\$0	\$155,000
Public Works yard - Replace Asphalt	\$0	\$0	\$0	\$0	\$77,000	\$77,000
Show Low Lake Rd from WalMart to Lake - Rebuild	\$264,000	\$0	\$0	\$0	\$0	\$264,000
Sierra Pines - Interior Street Rebuild	\$0	\$0	\$324,000	\$0	\$0	\$324,000
Downtown Pedestrian Enhancements	\$742,400	\$0	\$0	\$0	\$0	\$742,400
TOTAL	\$5,473,200	\$1,410,000	\$1,544,000	\$1,058,000	\$1,141,000	\$10,626,200
Community Services & Culture						
City Park - Shoulder Repair	\$0	\$0	\$100,000	\$0	\$0	\$100,000
Frontier Park - Soccer Fields	\$0	\$0	\$300,000	\$0	\$0	\$300,000
City Campus Improvements	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Open Space Preservation	\$50,000	\$0	\$50,000	\$0	\$50,000	\$150,000
Cemetery Expansion/Improvements	\$0	\$100,000	\$50,000	\$50,000	\$50,000	\$250,000
Trail - Meadows	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Trail -General	\$0	\$100,000	\$0	\$0	\$100,000	\$200,000
Show Low Lake Improvements	\$0	\$0	\$0	\$0	\$750,000	\$750,000
Show Low Lake Restroom/Cleaning area	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Show Low Lake Restrooms II	\$0	\$75,000	\$0	\$0	\$0	\$75,000
Show Low Lake Restrooms III	\$0	\$0	\$75,000	\$0	\$0	\$75,000
US60 Multi-Use Pathway & Sidewalks	\$802,300	\$0	\$0	\$0	\$0	\$802,300
Maintenance Yard/Shop	\$0	\$0	\$0	\$250,000	\$0	\$250,000
Aquatics Center	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Lights - Sr. Field	\$0	\$300,000	\$0	\$0	\$0	\$300,000
Lights - Ponderosa Fields	\$0	\$300,000	\$0	\$0	\$0	\$300,000
Lights - Nikolaus Park	\$0	\$0	\$0	\$800,000	\$0	\$800,000
Playground - Ponderosa	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Playground - Racquetball Court	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Playground - Little League	\$0	\$0	\$50,000	\$0	\$0	\$50,000
TOTAL	\$1,802,300	\$925,000	\$625,000	\$1,100,000	\$950,000	\$5,402,300
Public Transportation						
Accessible Buses - Fleet Expansion	\$0	\$0	\$125,000	\$0	\$125,000	\$250,000
Accessible Buses - Fleet Replacement	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000
Show Low Lake Rd Transfer Station	\$200,000	\$0	\$0	\$0	\$0	\$200,000
TOTAL	\$325,000	\$125,000	\$250,000	\$125,000	\$250,000	\$1,075,000
Police						
Communication Equipment	\$0	\$0	\$0	\$250,000	\$0	\$250,000
Land Acquisition for new building	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Public Safety Complex	\$0	\$0	\$0	\$600,000	\$6,000,000	\$6,600,000
Special Response Team truck	\$0	\$0	\$0	\$0	\$300,000	\$300,000
Jail Expansion at existing site	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Police Facility Remodel	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Police Facility - Repair & enhance parking lots	\$0	\$75,000	\$0	\$0	\$0	\$75,000
Police Dog Pound Improvements	\$0	\$0	\$0	\$0	\$200,000	\$200,000
Police Range Improvements	\$0	\$0	\$200,000	\$0	\$0	\$200,000
TOTAL	\$400,000	\$175,000	\$200,000	\$850,000	\$6,500,000	\$8,125,000

City of Show Low, AZ Capital Improvement Plan FY2012 - FY2016

	<u>FY 2012*</u>	<u>FY 2013*</u>	<u>FY 2014*</u>	<u>FY 2015*</u>	<u>FY 2016*</u>	<u>Total</u>
Wastewater						
General Improvements/Modifications	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
Wastewater Treatment Plant	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000
Bio Curtain	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Bank Stabilization	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Lift Station modifications - Generators	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Vactor Dump Station at WWTP on 6th St	\$75,000	\$0	\$0	\$0	\$0	\$75,000
N 5th Drive from Old Linden Rd to Cooley	\$93,000	\$0	\$0	\$0	\$0	\$93,000
Manhole Replacement - Torreon	\$188,000	\$0	\$0	\$0	\$0	\$188,000
Manhole Replacement - Sierra Pines	\$0	\$188,000	\$0	\$0	\$0	\$188,000
Line upgrade (8" to 15") - E Owens to Huning	\$0	\$0	\$112,000	\$0	\$0	\$112,000
Old City Hall Area	\$325,000	\$0	\$0	\$0	\$0	\$325,000
Sierra Vista Subdivision	\$0	\$245,000	\$0	\$0	\$0	\$245,000
City Park Area	\$0	\$375,000	\$0	\$0	\$0	\$375,000
Bagnal Wash	\$0	\$0	\$0	\$0	\$165,000	\$165,000
Westwood Subdivision	\$0	\$0	\$147,000	\$0	\$0	\$147,000
McNeil from 4th to 8th	\$0	\$0	\$0	\$0	\$126,000	\$126,000
10th Place and 9th Place	\$64,300	\$0	\$0	\$0	\$65,000	\$129,300
5th Place and 6th Place	\$0	\$0	\$350,000	\$0	\$0	\$350,000
Days Inn	\$0	\$74,100	\$0	\$0	\$0	\$74,100
TOTAL	\$1,495,300	\$1,182,100	\$909,000	\$300,000	\$2,656,000	\$6,542,400
Water						
Improvements	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000
Show Low Heights	\$150,000	\$250,000	\$0	\$0	\$0	\$400,000
4th Ave from Cooley to Old Linden Rd	\$0	\$67,000	\$0	\$0	\$0	\$67,000
Mogollon State Route 260 to 43rd	\$0	\$0	\$0	\$442,000	\$0	\$442,000
Burke to 11th Pl, 10th from cooley to OLR	\$60,000	\$0	\$0	\$0	\$0	\$60,000
New Well	\$0	\$0	\$0	\$70,000	\$700,000	\$770,000
Water Treatment Plant	\$0	\$0	\$0	\$200,000	\$2,000,000	\$2,200,000
Mills from Owens to 6th Place	\$0	\$0	\$0	\$0	\$50,000	\$50,000
5th Dr. from Old Linden Rd and McNeil	\$0	\$135,000	\$0	\$0	\$0	\$135,000
11th Ave from Owens and McNeil	\$0	\$68,000	\$0	\$0	\$0	\$68,000
Fairway Park 43rd way, Cul de sac, circular Loop	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Savage from Central to Sylvester	\$0	\$0	\$207,000	\$0	\$0	\$207,000
Fairway Park 44th Drive	\$0	\$0	\$125,000	\$0	\$0	\$125,000
Deuce of Clubs NPC to Central	\$0	\$0	\$72,500	\$0	\$0	\$72,500
McNeil and 1st Dr	\$0	\$59,000	\$200,000	\$0	\$0	\$259,000
Cooley from 11th St to 8th St	\$0	\$0	\$60,000	\$0	\$0	\$60,000
Backhoe	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Scotts Pine Meadow	\$1,200,000	\$0	\$0	\$0	\$0	\$1,200,000
Pineview - PRV and Connections	\$400,000	\$0	\$0	\$0	\$0	\$400,000
Pineview Water System	\$0	\$0	\$0	\$500,000	\$0	\$500,000
TOTAL	\$2,360,000	\$1,079,000	\$1,064,500	\$1,612,000	\$3,150,000	\$9,265,500
Airport						
Design and Construct Taxiway 18/36	\$350,000	\$400,000	\$2,500,000	\$2,500,000	\$1,000,000	\$6,750,000
Underground relocation of Powerlines (HWY 77)	\$500,000	\$3,000,000	\$0	\$0	\$0	\$3,500,000
Construct Wash Facility	\$175,000	\$0	\$0	\$0	\$0	\$175,000
Rehabilitate Runway 06-24	\$0	\$2,000,000	\$0	\$0	\$0	\$2,000,000
Construct Apron East of Terminal	\$0	\$0	\$1,350,000	\$850,000	\$0	\$2,200,000
Mitigate Wildlife - Implement study findings	\$0	\$300,000	\$0	\$0	\$0	\$300,000
Construct Access road from HWY 60	\$0	\$0	\$0	\$0	\$300,000	\$300,000
	\$1,025,000	\$5,700,000	\$3,850,000	\$3,350,000	\$1,300,000	\$15,225,000
Capital Improvement Plan Total	\$12,880,800	\$10,596,100	\$8,442,500	\$8,395,000	\$15,947,000	\$56,261,400

*FY2012 - FY2016 CIP is for planning purposes only. Funding sources may not have been identified see FY2012 budget for funded projects.



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. The CIP may include both funded and unfunded projects.
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.
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
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.