

*City of Show Low, Arizona*



*FY2013 Final Budget*

*City of Show Low, Arizona*  
*FY2013 Final Budget*



**MAYOR**

Daryl Seymore

**Vice-Mayor**

John Leech Jr.

**Council Members**

Mike Allsop  
Rennie Crittenden  
Connie Kakavas  
Gene Kelley  
Gerry Whipple

**City Staff**

Ed Muder, City Manager  
F. Morgan Brown, City Attorney  
Stephen Price, City Magistrate  
Ann Kuraski, City Clerk  
Doug Sandstrom, Administrative Services Director  
Joel Weeks, Community Services Director  
Justen Tregaskes, Planning & Zoning Director  
J. Jeffrey Smythe, Police Chief  
William Kopp, Public Works Director



Show Low, the commercial and tourism hub of the White Mountains, was established in 1870 and incorporated in 1953. Located in Southern Navajo County, at an elevation of 6,350 feet, our city is 175 miles northeast of Phoenix and 195 miles north of Tucson. Show Low's estimated population is 11,058 people with a land area of approximately 70 square miles.



# CITY OF SHOW LOW, ARIZONA

## FY2013 BUDGET

### TABLE OF CONTENTS

<u>Description</u>	<u>Page Number</u>
<b>City Manager's Budget Message</b> .....	1
<b>Budget Calendar</b> .....	6
<b>Organizational Chart and Personnel</b> .....	7
<b>Revenue</b> .....	9
<b>General &amp; Special Revenue Funds</b> .....	
City Council.....	19
City Manager.....	21
City Attorney.....	23
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
<b>Enterprise Funds</b> .....	
Water Services.....	72
Wastewater.....	76
Sanitation.....	80
<b>Special Districts</b> .....	
Improvement Districts.....	81
Show Low Bluff Community Facilities District.....	83
Street Light Improvement District Fund.....	85
<b>Capital and Grants Fund</b> .....	
Capital Projects/Grants Fund.....	86
Development Impact Fees.....	87
- 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	
<b>Appendix</b> .....	
Budget Adoption Resolution - State Budget Forms.....	91
Tax Levy Resolution.....	106
Fund Balance Analysis.....	108
Debt Service Summary.....	115
Schedule of Capital Projects.....	119
5-year Capital Improvement Plan.....	122
Glossary.....	125

**CITY OF SHOW LOW  
FY2013 FINAL BUDGET**

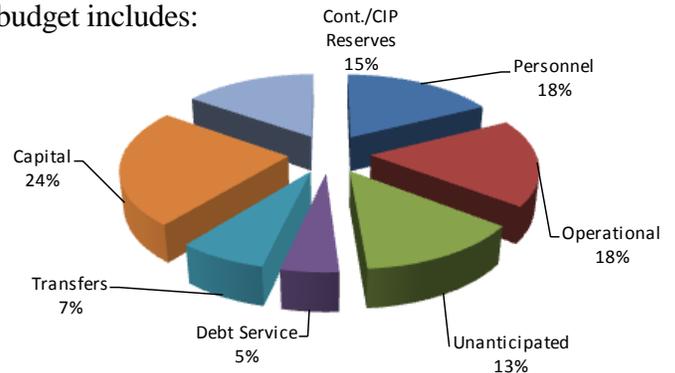
July 19, 2012

Honorable Mayor and City Council:

I am pleased to submit to you the final budget for the City of Show Low for fiscal year 2013 (July 1, 2012 through June 30, 2013) adopted under our voter approved home rule. 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 final **\$62,769,600** expenditure limitation budget includes:

1. \$11,001,700 for Personnel Costs
2. \$11,184,200 for Operational Costs
3. \$ 4,513,800 for inter-fund transfers
4. \$ 2,939,700 for Debt Service
5. \$15,023,800 for Capital
6. \$ 9,596,400 for Contingencies/CIP Reserves
7. \$ 8,500,000 Unanticipated



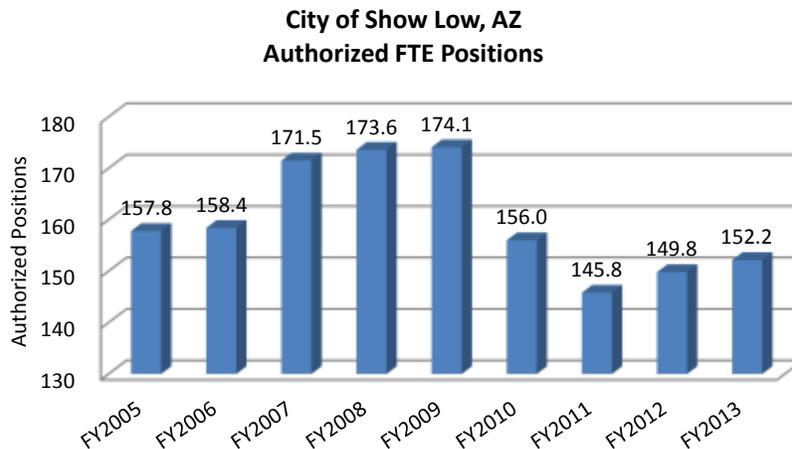
This was once again an extremely challenging budget process. Following several years of significant decline, sales tax revenues have appeared to level out and even show indications of growth. Building related revenues also experienced significant declines and continue to be at drastically reduced, flat levels. Non-Grant revenues in the General Fund are projected to decrease by approximately \$262,300 (2.0%) from the FY2012 ending estimates. Further analysis shows that FY2013 general fund revenues are projected to be \$1.13 million less than actual collections in ***FY2009***. As presented the budget is balanced, conservative and fiscally sound.

State-shared revenue distributions included in the budget for FY2013 are based on Arizona Department of Revenue (ADOR) estimates. ADOR estimates that distributions to the city will increase by 263,885 (7.6%). As state shared revenues make up approximately 25% of HURF and General Fund revenues, any changes to these projections 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 the local sales tax. Based on current trends, sales tax collections for FY2012 are anticipated to exceed our original budget estimates by \$600,000 and will remain relatively flat through FY2013 at \$8.3 million. As with state shared revenues,

this is a number that is conservatively estimated and will continue to be evaluated throughout the year.

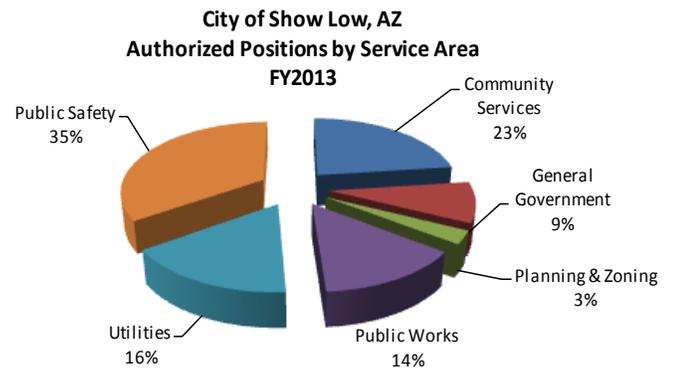
All departments submitted budget requests that concentrated on maintaining or reducing overall expenditures related to the provision of services to the community. Based on Council priorities, this budget maintains infrastructure funding, provides for opportunities to impact quality of life and economic development, continues to right-size the organization and minimally impacts service levels.



**Personnel:**

City staff spent many hours reviewing service level trends and staffing patterns to ensure the continued right-sizing of the organization. There are minimal changes to the total number of authorized fulltime equivalent (FTE) positions.

Overall the number of authorized positions citywide is 152.2 FTE’s, an increase of 2.4 FTE’s over FY2012 and a total reduction of 22.0 FTE’s (13%) 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.



As presented the budget includes approximately \$11.0 million in personnel costs across all funds and departments. The following are some of the driving factors in this expenditure area:

- An average 4% pay adjustment is included for all employees. Increases will be based on a combination of hire date and cost of living or just hire date. Implementation of this increase will occur on July 1<sup>st</sup> for the cost of living component and August 6<sup>th</sup> for the merit component. The merit component is designed to address some of the compaction issues that have arisen due to the fact that the City has not given raises since 2008. Estimated cost - \$301,600.

- The budgeted rate for medical insurance was increased to match the current family rate. All employees are budgeted at the family insurance rate; however costs will reflect what each employee is actually enrolled in. Estimated cost \$215,900.
- Excellence pay in the City Manager's Office is increased from \$20,000 to \$30,000. Excellence pay is utilized to reward outstanding employees throughout the year and to provide for recognition in December.
- Mandatory retirement contribution rates have been adjusted for the Arizona State Retirement system. Also included is an adjustment back to the 50/50 employee/employer split which the legislature modified last fiscal year. The combined rate for FY2013 is 22.29% which both the employee and the City pay equally at a rate of 11.145%. Estimated cost - \$45,000.
- Mandatory retirement contribution rates have been adjusted for the Public Safety Retirement system. The combined rate for FY2013 is 29.77% of which the employee pays 9.55% and the City pays 20.22%. Estimated cost - \$46,900.
- Paid Time Off (PTO) payout – Included in the budget is the optional employee PTO payout offered as part of our newly implemented PTO program. Under this program, employees may cash out up to 80 hours of PTO annually as long as it is budgeted and they retain at least 160 hours in their PTO bank after the payout. For budgetary purposes a payout has been programmed for all employees with over 220 hours in their PTO bank. Estimated cost - \$132,600.
- The following new positions have been recommended as part of this budget. Descriptions of their duties and justifications are contained in the departmental budget requests:
  - Administrative Assistant (from part-time to full-time) - Police Department
  - Loss Control/Safety Coordinator – Administrative Services Department
  - Engineering Technician (50% of the year) – Engineering Department
  - Maintenance Technician I – Water Department

**Operational modifications of note:**

Overall the City continues to remain in maintenance mode, re-evaluating the services that are provided and continuing to ensure that services provided, meet the goals of the council and are at a level that is adequate. The following are a sampling of noteworthy operational changes included in the recommended FY2013 budget:

- Increased PT hours for City 4 TV – Based on specific council direction an additional 10 hours per week is added for part-time video technicians. This addition is specifically designed to allow for improved service related to the airing of council meetings, P&Z meetings and other city programming.
- Computer replacement program – After being on hiatus for several years, funds have been programmed to replace 1/3 of the City's approximate 100 computers. At the end of three (3) years all computers will have been replaced and we will be back on a four (4) year replacement cycle.
- Park lighting costs of approximately \$73,000 have been shifted out of the general fund and into the Street Light Improvement District (SLID). As originally established the SLID was intended to pay all electricity costs associated with both street and park

lighting. Over the years as park lights were added they were funded through the general fund instead of the SLID, this modification will be phased in over three years. For FY2013 the levy was left constant and the general fund will subsidize an estimated \$57,000.

- Itemization of special programs within the Police department including the Special Response Team, Less than lethal ammunition, Small Equipment and Major Crimes Apprehension Team (MCAT).
- Elimination of the Sitgreaves Community Wildfire Protection Plan (SCWPP) administrative costs and revenues (approximately \$18k in savings to the City). These tasks have been absorbed by our Community Development Specialist and will no longer be paid to the University of Arizona.
- All costs associated with the operations of the Fools Hollow and Park Valley water systems. Although both revenue and expenditures are programmed for a full year, it is anticipated that this transition will occur in September and will be as seamless as the Pineview transition was for our customers.
- Three month Aquatics center closure associated with the energy savings and renovations project. The facility will experience a full closure immediately following Labor Day through completion of the project, estimated for December.

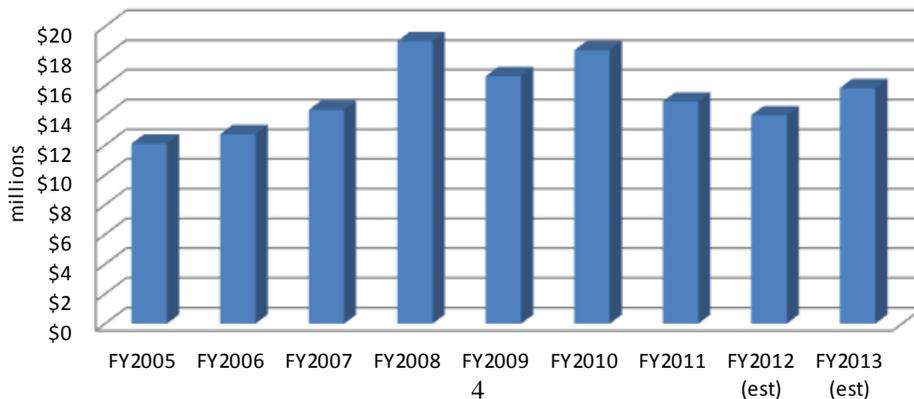
**Capital Projects**

For FY2013 capital projects proposed for all funds total \$15,023,800. Projects include equipment purchases, road improvements, overlays, water system purchase, water and sewer line replacements, regional airport enhancements and transit improvements. Included in this total are all FY2012 projects that were not completed by the end of the year and carried forward. CIP reserves, mainly development impact fees, and contingencies total \$9,596,400. CIP reserves are funds that are dedicated for a specific purpose, such as development impact fees, for which no specific projects have been funded. Specific projects are detailed in individual department budgets and summarized for the city as a whole in the approved Capital Improvement Projects section of this budget.

**General Fund**

The general fund is the major operating fund of the City with expenditures for FY2013 totaling \$15,857,300. This is an increase of \$911,200 (6%) over FY2012 due mainly to personnel costs, transfers and contingencies.

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



### **Highway User Revenue Fund (HURF)**

In alignment with council goals, street maintenance and repair continues to be a priority for the city and that is reflected in this budget. The annual repair and replacement account is programmed at nearly \$600,000 (including carry forward funds). 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.

### **Enterprise Funds**

The Water, Wastewater and Sanitation Funds all continue to be in satisfactory financial condition. The water fund has a treatment plant reserve account being accumulated, however does not have any other contingency funds. The water fund includes all revenues and expenditures associated with the upcoming acquisition of the Park Valley and Fools Hollow water companies. Revenue and expenditure patterns associated with our ongoing operations and with this acquisition will be monitored very closely to determine how our rate structure is working. Although rates will increase on January 1<sup>st</sup>, the budget is based upon current rates for the water and wastewater funds.

### **Summary**

The budget for FY2013 provides for the continuation of 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.

This message is intended to provide a brief overview of the final adopted budget for FY2013. More detailed information about each City function, and proposed capital projects, is available in the various sections of this final budget document. Our Town Halls and budget study session discussions all added value to our process and ensured that our final adopted budget matches the goals of the council and the needs of our community.

This document is available for viewing on our website at [www.showlowaz.gov](http://www.showlowaz.gov). As always, we are available to answer questions that you or any citizen may have.

Respectfully submitted,



Ed Muder,  
City Manager



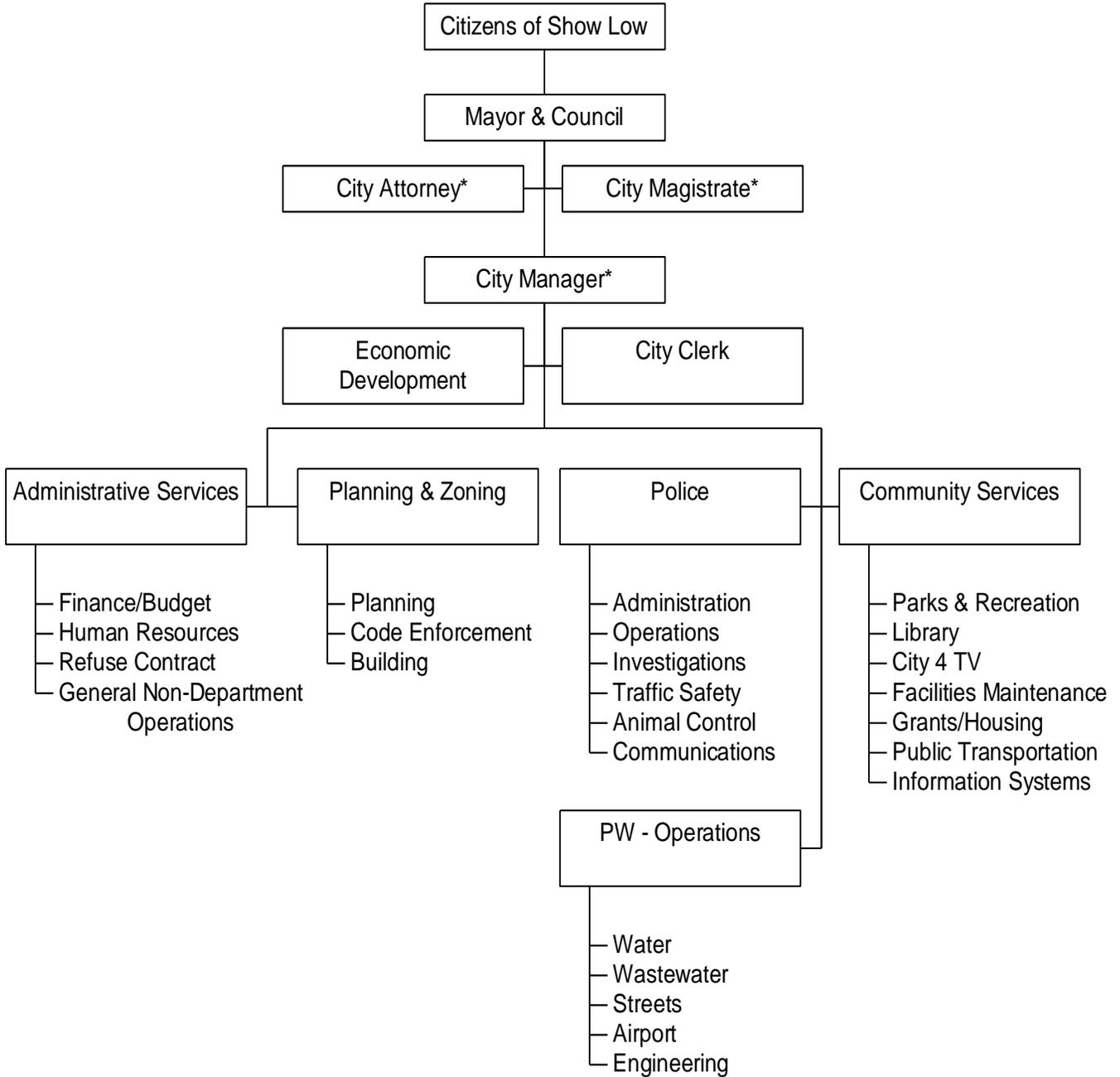
*City of Show Low, Arizona*  
*Budget Calendar*  
*FY2013*

---

<b><u>Start Date</u></b>	<b><u>Activity</u></b>
January 17	City Council Budget Study Session
January 26	Town Hall Budget Meeting
February 10	Department Budget Requests Due – Review and compile requests
Ongoing	Review and Revise Budget Requests with Departments
February 20	City Manager budget review with departments
March 26	Review of Final Recommended Budget
March 31	Recommended Budget delivered to Council
April 3	City Council Budget review - Presentation of Recommended Budget
April 5	Town Hall & City Council Budget Study Session
April 19	City Council Budget Study Session
April 26	City Council Budget Study Session
May 15	Council Overview of Draft Tentative Budget and Modifications
June 5	Public Hearing & Council Adoption of Tentative Budgets – sets expenditure limitation <ol style="list-style-type: none"><li>1. Publish tentative budgets for two consecutive weeks in local paper</li></ol>
June 19	Public Hearing on Final Budget and Secondary Property Tax Levy – Council Adoption of Final Budget
July 17	Adopt Secondary Property Tax Levy



*City of Show Low, Arizona*  
*Organizational Chart*  
*FY2013 Budget*



\*Appointed by Council



*City of Show Low, Arizona*  
*Personnel Listing – by Department*  
*FY2013 Budget*

Department	FY2009	FY2010	FY2011	FY2012	FY2013	FTE Increase (Decrease)
City Attorney	2.0	1.0	0.0	0.0	0.0	0.0
City Manager	3.0	2.0	2.0	2.0	2.0	0.0
City Magistrate	2.5	4.5	4.0	3.0	3.0	0.0
City Clerk	4.0	2.0	2.0	2.0	2.0	0.0
Administrative Services	11.0	8.5	8.2	9.2	10.0	0.8
Planning & Zoning	11.7	6.5	5.0	4.5	4.5	0.0
Library	10.2	8.1	7.5	7.5	7.5	0.0
Information Services	3.0	2.0	2.0	2.0	2.0	0.0
Parks Maintenance	6.1	5.1	5.1	3.0	3.0	0.0
Facilities Maintenance	4.6	4.1	4.0	4.5	4.0	(0.5)
Engineering	11.0	5.0	5.0	5.0	6.0	1.0
Police	48.6	50.2	46.6	49.4	49.6	0.3
Recreation	14.7	14.7	14.2	14.2	14.2	0.0
City 4 TV	3.0	2.7	2.0	2.0	2.25	0.25
Community Services Administration	1.0	2.0	2.0	2.0	2.0	0.0
Streets	9.3	10.3	10.0	11.0	11.0	0.0
Airport	5.2	4.2	4.2	4.5	4.1	(0.4)
Wastewater	12.1	11.6	11.5	10.5	10.0	(0.5)
Water	<u>11.1</u>	<u>11.5</u>	<u>10.5</u>	<u>13.5</u>	<u>15.0</u>	<u>1.5</u>
<b>Total</b>	<b><u>174.1</u></b>	<b><u>156.0</u></b>	<b><u>145.8</u></b>	<b><u>149.8</u></b>	<b><u>152.2</u></b>	<b><u>2.4</u></b>
 <b><i>Elected and Commission</i></b>						
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

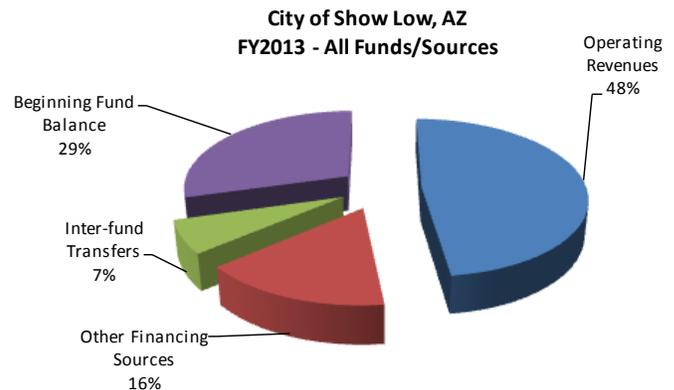


## City of Show Low, Arizona FY2013 Revenues

For FY2013 general fund revenue is expected to increase 3.0% over the FY2012 budget and decrease 2.1% from the FY2012 year-end estimate. All major general fund revenues including; state shared revenues, local sales tax and permit activity are projected to increase or remain relatively flat for FY2013.

As presented, the FY2013 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 specific council approval. Revenue sources for the City of Show Low total \$66,393,600 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  
FY2013 Recommended Sources  
Fund Summary**

	Operating Revenues	Transfers In	Other Financing	Beginning Fund Balance	Total Sources
General Fund	12,830,000	465,100	0	4,562,200	17,857,300
HURF	3,418,100	1,460,600	0	1,253,600	6,132,300
LTAF	0	0	0	0	0
SLID	200,300	0	0	1,300	201,600
Public Transportation	1,167,800	89,200	0	114,500	1,371,500
Cemetery	25,500	74,800	0	(10,300)	90,000
Capital Projects/Grants Fund	20,000	719,500	8,500,000	550,000	9,789,500
Park Development Fee	0	0	0	0	0
Library Development Fee	5,000	0	0	0	5,000
Open Space Development Fee	0	0	0	129,200	129,200
Parks and Recreation Facilities Development Fee	8,700	0	0	4,600	13,300
Transportation Development Fee	20,000	0	0	0	20,000
Debt Service	23,300	1,157,800	0	771,400	1,952,500
Improvement District #5	529,000	0	0	220,000	749,000
Improvement District #6	490,300	0	0	499,700	990,000
Improvement District #7	81,800	0	0	75,000	156,800
Airport	3,761,300	161,200	0	0	3,922,500
Wastewater	2,050,900	0	0	1,083,600	3,134,500
Water	3,202,300	0	2,000,000	1,309,400	6,511,700
Water Development Impact Fee	1,000	0	0	258,700	259,700
Wastewater Development Impact Fee	60,000	0	0	7,166,200	7,226,200
Wastewater Capacity Fee	153,000	0	0	51,000	204,000
Water Capacity Fee	31,000	0	0	10,500	41,500
Refuse	993,300	0	0	171,500	1,164,800
Aquatic	91,700	328,600	0	0	420,300
Self-Insured Medical	2,493,600	0	0	577,800	3,071,400
Show Low Bluff - Special Assesment	160,100	0	0	100,700	260,800
Show Low Bluff	96,000	0	0	622,200	718,200
<b>Total</b>	<b>31,914,000</b>	<b>4,456,800</b>	<b>10,500,000</b>	<b>19,522,800</b>	<b>66,393,600</b>

**Transfers**

Inter-fund transfers total \$4,456,800. Transfers in are budgeted as follows:

1. HURF - \$1,460,600 from the general fund
2. Public Transportation - \$89,200 from the general fund
3. Capital Projects/Grants Fund - \$719,500 from the general fund
4. Aquatic Center - \$328,600 from the general fund
5. Airport - \$161,200 from the general fund
6. Cemetery - \$74,800 from the general fund
7. Debt Service - \$1,157,800 from the general fund; \$20,000 from Transportation fund; \$8,200 from the Wastewater operations 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.
8. General Fund - \$465,100
  - a. from Refuse Fund - \$65,000
  - b. from Water Fund - \$160,100 (5% of gross revenue)

- c. from Wastewater Fund - \$102,500 (5% of gross revenue)
- d. from Street Light District - \$1,200
- e. from Improvement District #5 - \$15,000
- f. from Improvement District #6 - \$15,000
- g. from Improvement District #7 - \$3,000
- h. from Community Facilities District - \$8,000
- i. from Public Transportation - \$95,300

**Other Sources**

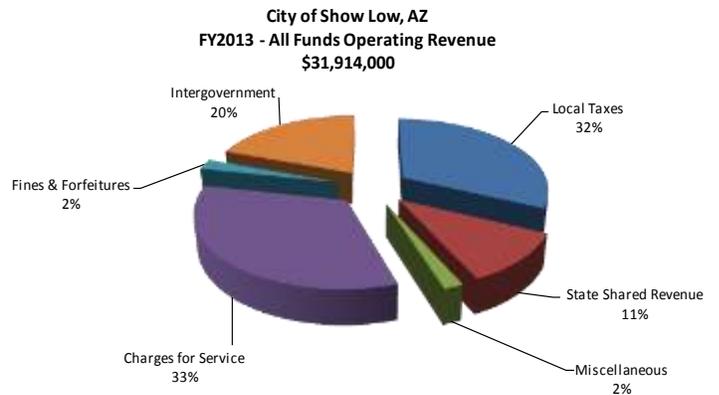
Other Sources of revenues total \$10,500,000. \$8.5 million of this amount is programmed as unanticipated revenue with an offsetting expenditure within the capital projects/grants fund. Unanticipated revenue is a plug amount to increase overall budget authority and may only be used if additional revenue becomes available (i.e., grants). An additional \$2.0 million is programmed as proceeds from bonding within the water utility fund associated with the purchase, connections and improvements of the soon to be acquired Park Valley and Fools Hollow water systems. Council approval is generally required to transfer funds from the unanticipated revenue/expenditure accounts in accordance with the City’s budget transfer policy.

**Beginning Fund Balance**

The estimated beginning fund balance of \$19,522,800 includes \$2,000,000 of emergency reserves (\$1.0 Million voter required). General fund beginning fund balance has steadily decreased as the city has completed large capital projects which we had saved for over many years. With this decrease in available savings, capital expenditures will also require a corresponding decrease until savings are replenished or alternative funding sources are utilized.

**Operating Revenues**

Operating Revenues are estimated at \$31,914,000 for FY2013. The largest portion of operating revenues is charges for service (\$10,623,200). Charges for service include all enterprise fund user fees, impact fees, capacity fees, building inspection fees and engineering inspection fees. Following this is City of Show Low local taxes (\$10,196,100) which are comprised of local sales taxes, franchise fees and special district assessments. After local taxes, is intergovernmental revenue comprised mainly of airport, transit and police grants/IGA’s (\$6,217,500) and state shared revenues (\$3,565,900). Fines and forfeitures (\$720,100) include all photo enforcement citations as well as other citations. The remaining sources combined make up approximately \$581,200 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 and explanation of our forecast.

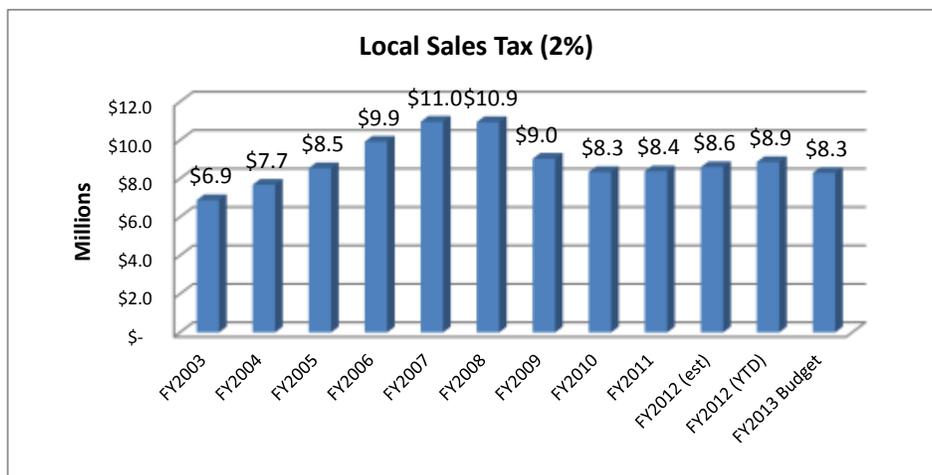
**General Fund**

The General fund revenue estimate of \$13,295,100 represents an increase of \$387,600 from the FY2012 amended budget of \$12,907,500 and a decrease of \$289,000 (2.1%) from the FY2012 year-end estimated actual. Overall general fund revenue is staying relatively constant when compared to last fiscal year as decreases in grants and other one-time revenues are offset by increases to state shared revenues and local sales taxes. 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 \$8.3 million in FY2013. 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 73% of the total collection.

With the economy showing some signs of improvement, sales tax collections have began to climb from the FY2004 levels that they had dropped to. The largest portion of this decrease has been in construction which shows little or no signs of improvement, however retail sales tax collections have improved and are now down approximately 3% from their peak in FY2007. FY2012 YTD collections show that we will exceed FY2011 sales tax collections by 6%. We have conservatively estimated that FY2013 collections will drop slightly.

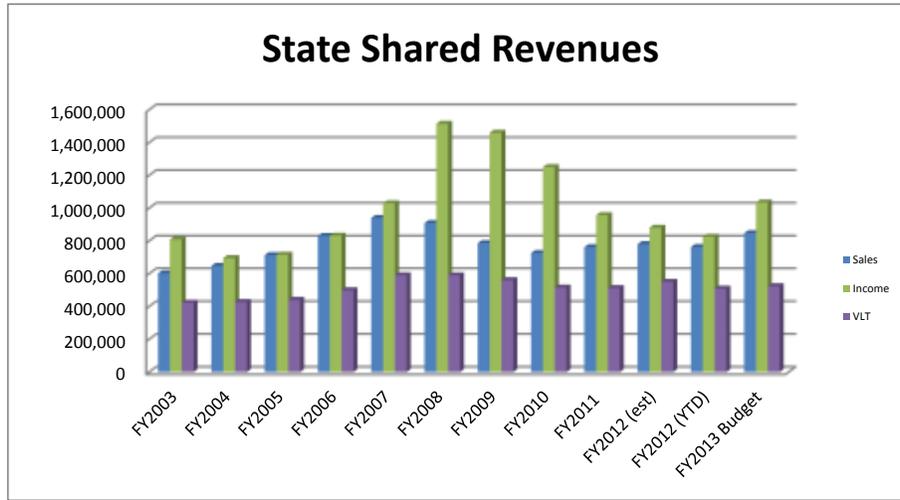


**State Shared Revenue**

State Shared Revenues represent 18% of general fund revenues. The three sources of general fund state shared revenue are State Shared Income Taxes (\$1,034,400), State Shared Sales Tax

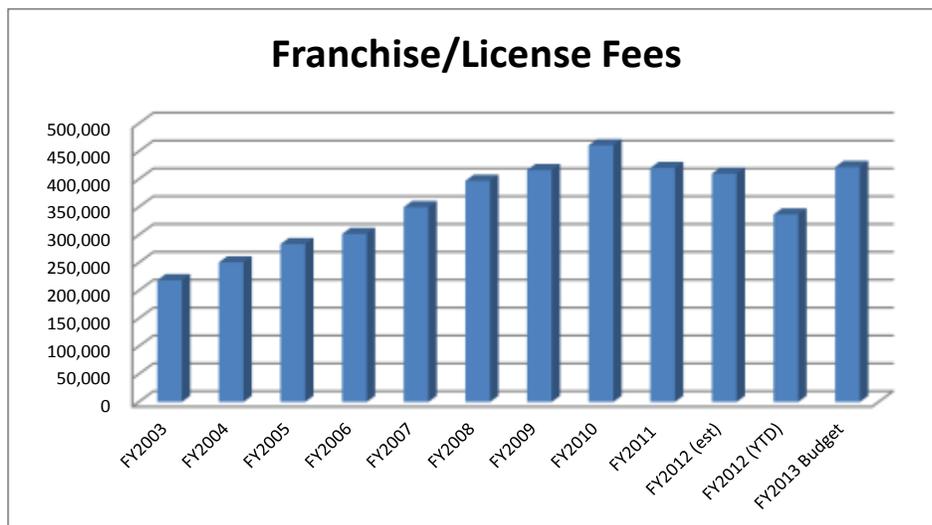
(\$846,800) and Vehicle License Tax (\$523,300). Distribution of these funds is based upon actual collections by the state and population.

For FY2013 we are projecting total distributions from the state to be \$2,404,500 an increase of \$194,500 over FY2012 estimated distributions of \$2,210,000. State Shared Income tax is based upon actual collections in 2010 and will increase by 18% over FY2012 distributions. An increase of approximately 9% is expected in state shared sales tax and a decrease of 5% in Vehicle License Taxes when compared to the FY2012 estimated amounts. To ensure that we meet or exceed our revenue targets, our budget is set at 95% of the state provided estimates.



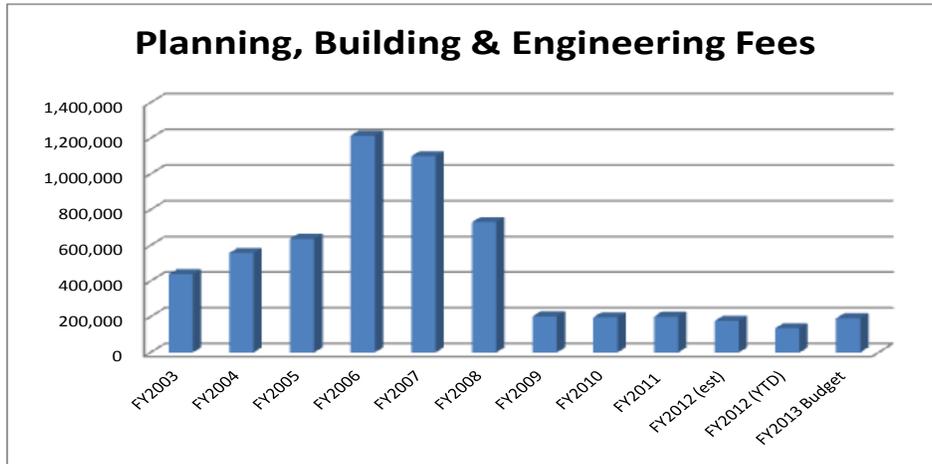
Franchise Fees

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 3% for FY2013. Franchise/License fees are set at 2% for all utilities except cable which is set at 3%.



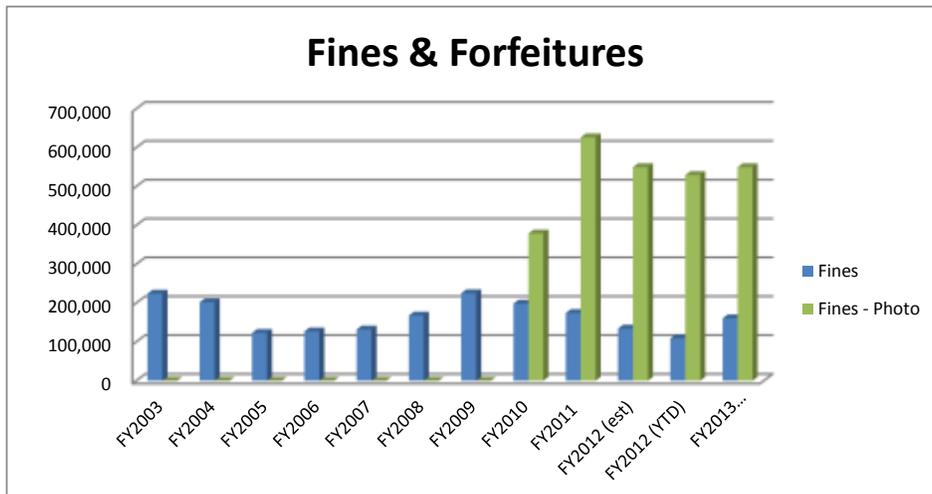
Planning, Building & Engineering Fees

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 FY2013 we are projecting a total of \$191,000 in construction related user fees, an increase of 8% from FY2012 estimates (and a drop of 84% from our peak in FY2006).



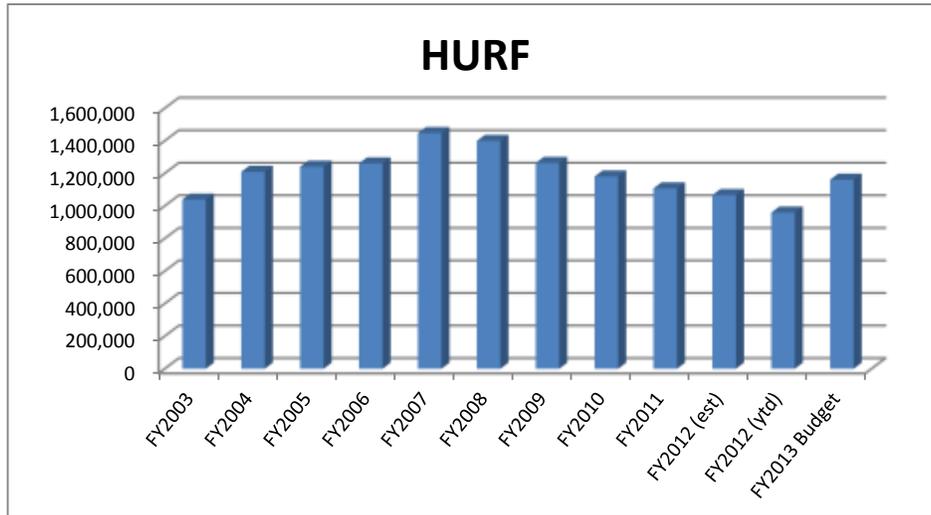
Fines, Forfeitures & Penalties

Representing 5% 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 when compared to FY2012 estimates. Photo Enforcement was first implemented in November of 2009 and FY2012 is the second 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.



## Highway User Revenue Fund (HURF)

HURF funds, commonly referred to as the gasoline tax, are state shared revenues which are distributed to cities based upon a combination of population and the county of origin of gasoline sales. For FY2013 we are projecting distributions from the state to be \$1,161,400 an increase of approximately \$94,500 over FY2012 estimated distributions of \$1,066,900. As with all other state shared revenues, the estimates included in the budget are at 95% of the state provided number.

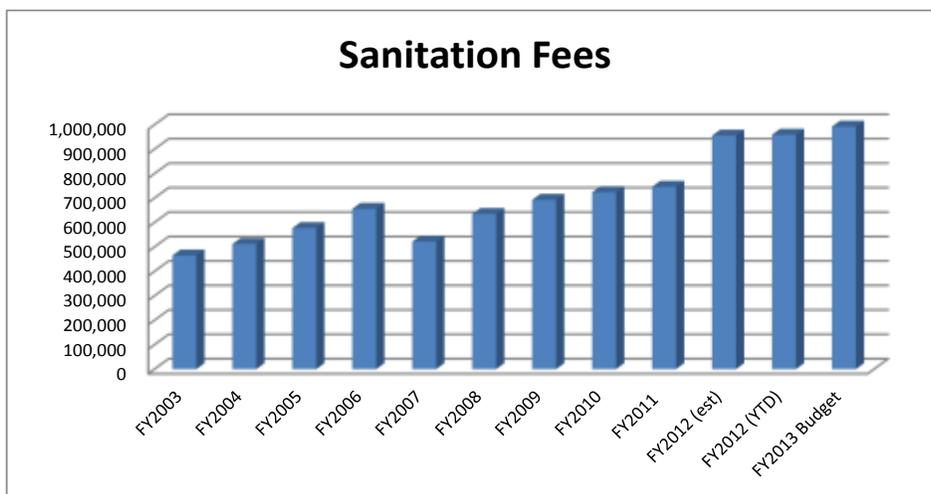


## Enterprise Funds

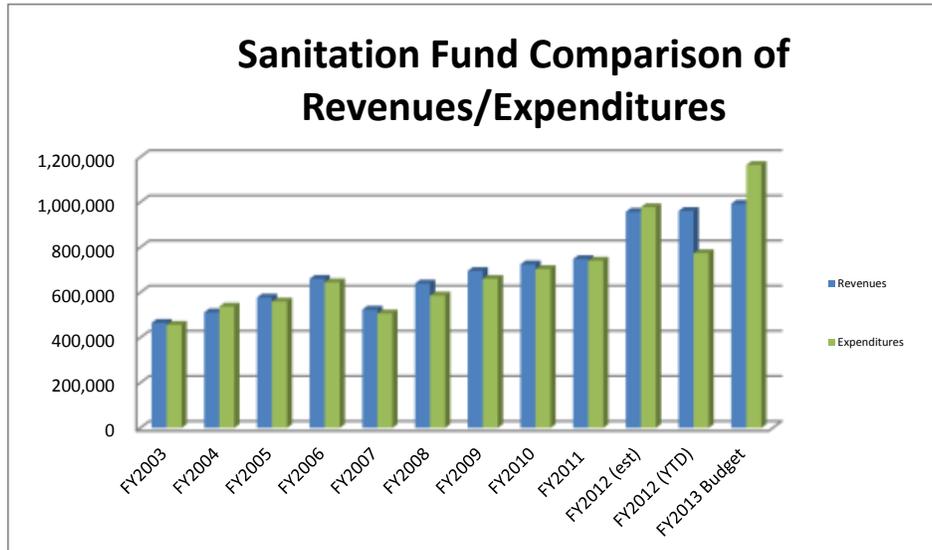
Revenues of Enterprise funds are established to cover all costs associated with providing a specific service. Enterprise Fund revenue accounts for 19% of all operating revenue earned by the City.

### Sanitation

The sanitation fund anticipates providing curbside trash and recycling service to 4,700 residences per month in FY2013. The majority of customers will pay the standard rate \$17.18 per month for this service. The refuse collection fee is anticipated to generate revenue of \$992,300 in FY2013.

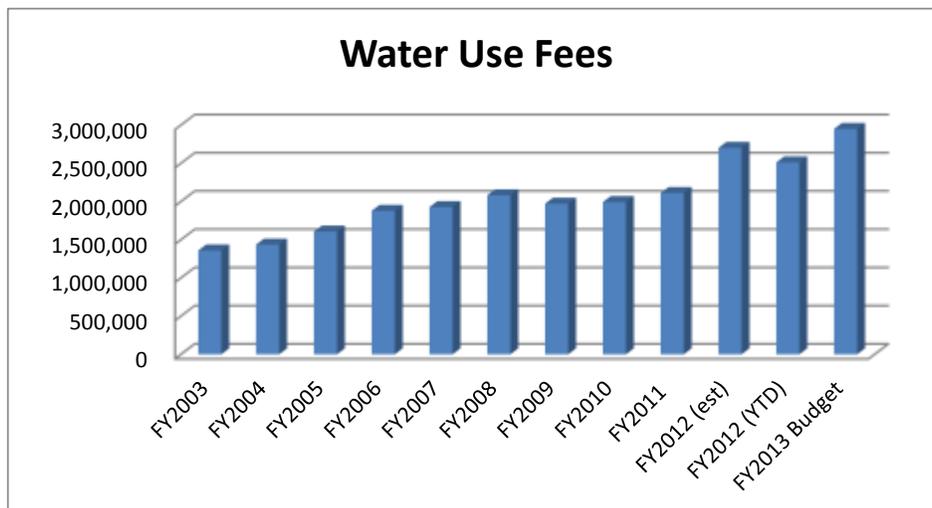


Revenue projections included in the adopted budget include increased fees associated with the annual CPI increase effective on June 1<sup>st</sup> of each year. This fee generates sufficient revenue to cover operational expenditures and build a reserve.



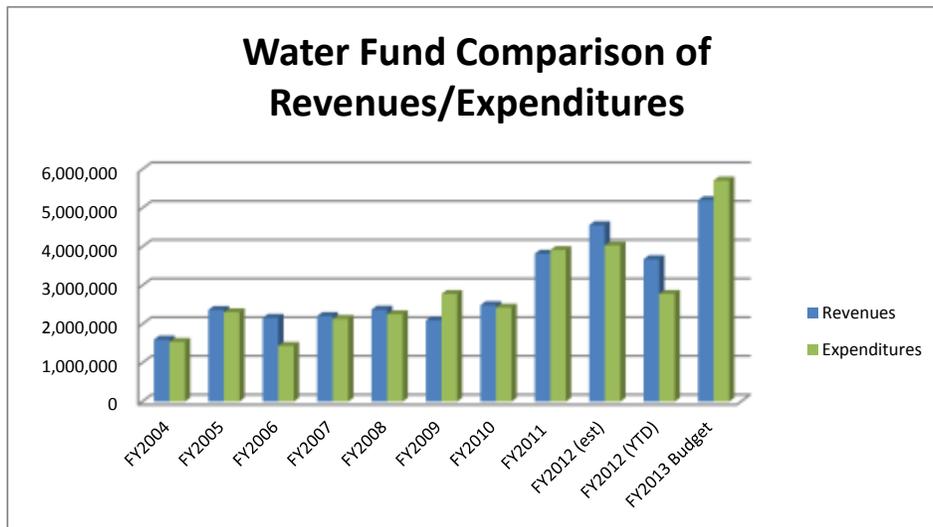
Water Fund

Revenue projections for the water fund assume that approximately 6,800 customers will be serviced on a monthly basis. The number of customers, amount of consumption and revenue generation are all increased based on the pending acquisition of the Fools Hollow and Park Valley water companies. Approximately 1,000 new customers will be added to our system.



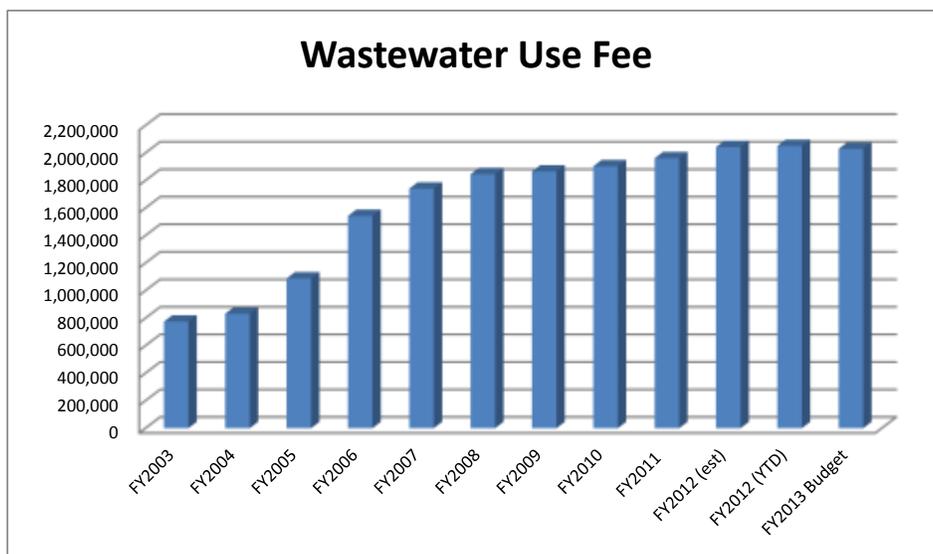
Revenue projections are based on rates that will be in place on July 1. On January 1<sup>st</sup> the water services base and usage rates will increase, however these increases are not programmed into our

revenue estimates. Base rates currently range from \$24.00 per month to \$556.49 per month based on meter size (a 25% premium is charged on accounts located outside the city limits).

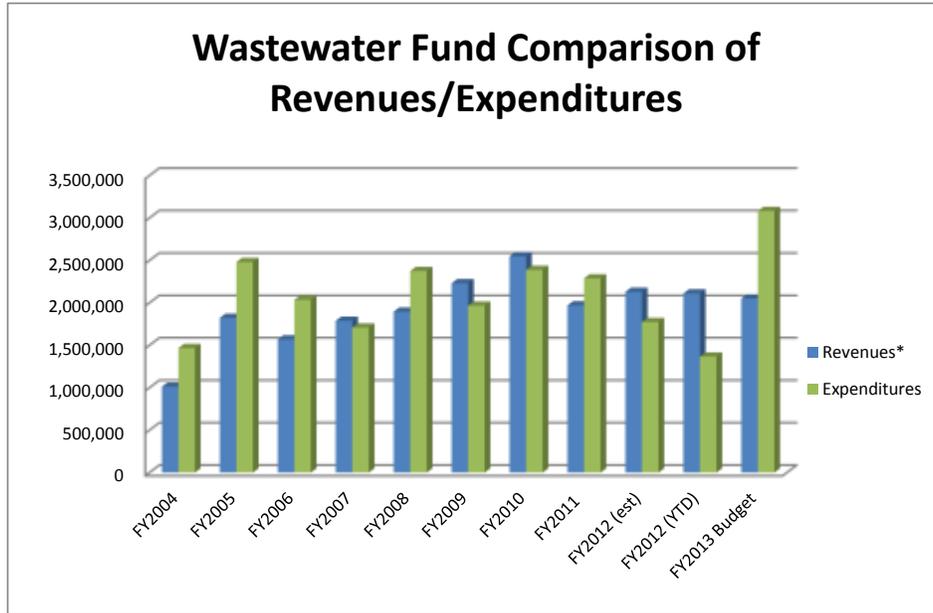


Wastewater Fund

It is anticipated that the Wastewater utility will continue to service approximately 5,400 connections per month. Both the number of customers and overall revenue collections are projected to remain flat. Revenue from use fees is projected at \$2,029,400 for FY2013.



Revenue projections are based on rates that will be in place on July 1. On January 1<sup>st</sup> the water services base and usage rates will increase, however these increases are not programmed into our revenue estimates. Base rates range from \$21.12 per month to \$37.08 per month based on type of connection (i.e. residential, hospital, restaurant, etc...).



**Other Funds**

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



*City of Show Low, Arizona*  
*City Council*  
*FY2013 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 \$334,500 is a 3% increase over the FY2012 amended budget of \$162,300 when adjusted for the \$250,000 council contingency reserves. Travel & Training has been increased by \$3,000 to reflect ongoing needs of council.

<b>City of Show Low, AZ</b>					
<b>City Council</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>COUNCIL</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	40,736	46,675	46,800	46,800	46,800
FICA	3,116	3,571	3,600	3,600	3,600
WORKER'S COMP	537	107	200	200	200
OTHER ERE	0	0	100	100	100
<b>TOTAL PERSONNEL</b>	<b>44,390</b>	<b>50,353</b>	<b>50,700</b>	<b>50,700</b>	<b>50,700</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL & CONSULTING SVCS	0	0	0	0	0
OTHER CONTRACTUAL SERVICE	0	0	0	0	0
TRAVEL & TRAINING/STAFF	6,815	6,299	12,000	12,000	15,000
TRVL & TRNG/NON-STAFF BUDGET	1,364	2,673	0	0	0
DUES & MEMBERSHIPS	12,482	8,617	13,600	13,600	13,700
EXPENDABLE MATERIALS	9,219	8,017	5,000	5,000	5,000
POSTAGE	1,868	45	100	100	100
BOOKS & SUBSCRIPTIONS	0	0	100	100	0
TELEPHONE	1,022	9	500	500	0
CONTINGENCY RESERVE	7,000	0	80,300	45,300	250,000
<b>TOTAL OPERATING</b>	<b>39,771</b>	<b>25,660</b>	<b>111,600</b>	<b>76,600</b>	<b>283,800</b>
<b>TOTAL COUNCIL</b>	<b>84,161</b>	<b>76,013</b>	<b>162,300</b>	<b>127,300</b>	<b>334,500</b>

A significant portion of the Mayor/Council budget (75%) is for contingency reserves. These operational funds can only be utilized following specific action by council to transfer the funds for a specific purpose.

<b>Position Summary</b>					
<b>City Council</b>					
	<u>Actual</u> <u>FY2010</u>	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Budget</u> <u>FY2013</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.

<b>City Council - Capital</b>		
<b>Fiscal Year 2013</b>		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



*City of Show Low, Arizona*  
*City Manager*  
*FY2013 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 \$351,600 represents a \$34,600 (11%) increase from the FY2012 amended budget of \$317,000. Of this amount \$323,700 (92%) is for salaries and fringe benefits. Included in this budget is the standard salary, insurance and retirement increases for all employees and an increase of \$10,000 for Excellence pay which is used to award high performing employees.

<b>City of Show Low, AZ</b>					
<b>City Manager</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>CITY MANAGER</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	200,681	200,083	196,200	196,200	212,000
EXCELLENCE PAY	15,850	17,350	20,000	20,000	30,000
MEDICAL INSURANCE	21,192	21,946	30,200	30,200	33,600
FICA	13,887	14,816	15,000	15,000	16,200
RETIREMENT	19,894	21,193	19,800	19,800	23,600
WORKER'S COMP	1,897	442	500	500	600
STD	0	346	300	300	300
DEFERRED COMP ALLOWANCE	6,989	6,989	7,100	7,100	7,400
<b>TOTAL PERSONNEL</b>	<b>280,390</b>	<b>283,164</b>	<b>289,100</b>	<b>289,100</b>	<b>323,700</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL & CONSULTING SVCS	0	0	0	0	0
REPRODUCTION & PRINTING	119	0	100	100	100
TRAVEL & TRAINING/STAFF	3,142	2,284	5,000	5,000	5,000
DUES & MEMBERSHIPS	1,771	1,800	3,000	3,000	3,000
EXPENDABLE MATERIALS	492	815	800	800	800
POSTAGE	37	95	100	100	100
BOOKS & SUBSCRIPTIONS	71	57	100	100	100
ECONOMIC DEVELOPMENT	9,633	8,671	15,000	15,000	15,000
AUTO PARTS & LABOR	203	483	900	900	900
FUELS & LUBRICANTS	643	922	1,300	1,300	1,300
TELEPHONE	1,351	1,377	1,600	1,600	1,600
<b>TOTAL OPERATING</b>	<b>17,461</b>	<b>16,504</b>	<b>27,900</b>	<b>27,900</b>	<b>27,900</b>
<b>CAPITAL</b>					
EQUIPMENT PURCHASE	0	0	0	0	0
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CITY MANAGER</b>	<b>297,851</b>	<b>299,668</b>	<b>317,000</b>	<b>317,000</b>	<b>351,600</b>

<b>Position Summary</b>					
<b>City Manager's Office</b>					
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>change</u>
City Manager	1.0	1.0	1.0	1.0	0.0
Business Development Coord	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

**Capital:**

No capital items have been programmed for this department.

<b>City Manager - Capital</b>		
<b>Fiscal Year 2013</b>		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



*City of Show Low, Arizona*  
*City Attorney*  
*FY2013 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 \$240,300 represents a decrease of \$700 from the FY2012 budget of \$241,000.

<b>City of Show Low, AZ</b>					
<b>City Attorney</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 BUDGET</b>
<b>CITY ATTORNEY</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	0	0	0	0	0
MEDICAL INSURANCE	0	0	0	0	0
FICA	0	0	0	0	0
RETIREMENT	0	0	0	0	0
WORKER'S COMP	0	0	0	0	0
STD	0	0	0	0	0
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OPERATING EXPENDITURES</b>					
COUNTY PROSECUTION	13,750	15,000	35,000	35,000	35,000
SHOW LOW LAKE	0	0	0	0	0
GENERAL COUNSEL	171,229	159,904	150,000	150,000	150,000
GENERAL COUNSEL - LEGAL ASSIST	33,964	36,102	40,000	40,000	40,000
CITY PROSECUTION	14,237	13,893	15,000	15,000	15,000
WATER ADJUDICATION	0	0	0	0	0
LITIGATION	1,150	0	0	0	0
LEGAL ADS & NOTICES	0	0	0	0	0
TRAVEL & TRAINING/STAFF	5	0	0	0	0
DUES & MEMBERSHIPS	0	0	0	0	0
EXPENDABLE MATERIALS	42	41	100	100	100
POSTAGE	206	583	200	200	100
BOOKS & SUBSCRIPTIONS	722	0	500	500	0
TELEPHONE	170	85	200	200	100
<b>TOTAL OPERATING</b>	<b>235,474</b>	<b>225,608</b>	<b>241,000</b>	<b>241,000</b>	<b>240,300</b>
<b>TOTAL CITY ATTORNEY</b>	<b>235,474</b>	<b>225,608</b>	<b>241,000</b>	<b>241,000</b>	<b>240,300</b>

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

**Capital:**

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



*City of Show Low, Arizona*  
*City Clerk*  
*FY2013 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 \$220,200 is a \$23,700 (10%) decrease from the FY2012 amended budget of \$243,900. This decrease is attributable to the inclusion of \$39,000 for the city elections held in the spring of 2012, as elections are held every other year no elections expenses are included in the FY2013 budget. Savings from election expenses are partially offset by increased personnel costs and the inclusion of funds to print copies of a four page city newsletter to be mailed out quarterly with city utility bills.

<b>City of Show Low, AZ</b>					
<b>City Clerk</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>City Clerk</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	120,640	121,508	125,900	125,900	134,700
MEDICAL INSURANCE	27,495	27,579	30,200	30,200	33,600
FICA	8,871	9,015	9,600	9,600	10,300
RETIREMENT	11,310	12,137	12,700	12,700	15,000
WORKER'S COMP	323	282	300	300	400
STD	0	230	200	200	200
<b>TOTAL PERSONNEL</b>	<b>168,639</b>	<b>170,751</b>	<b>178,900</b>	<b>178,900</b>	<b>194,200</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL & CONSULTING SVCS	748	748	800	800	800
OTHER CONTRACTUAL SERVICE	438	371	800	800	800
ADVERTISING & PUBLICITY	577	1,025	1,000	1,000	1,000
LEGAL ADS & NOTICES	3,758	2,202	4,500	4,500	4,500
REPRODUCTION & PRINTING	0	0	3,500	3,500	3,600
TRAVEL & TRAINING/STAFF	1,995	1,822	2,400	2,400	2,300
DUES & MEMBERSHIPS	320	330	400	400	400
EXPENDABLE MATERIALS	390	830	900	900	900
POSTAGE	261	155	300	300	300
BOOKS & SUBSCRIPTIONS	72	50	100	100	100
AUTO PARTS & LABOR	1,815	1,471	2,200	2,200	2,200
FUELS & LUBRICANTS	2,375	3,024	3,800	3,800	3,800
RENTAL & MAINTENANCE CONTRACTS	5,396	4,623	5,000	5,000	5,000
TELEPHONE	174	86	300	300	300
UTILITIES	0	0	0	0	0
CASUALTY LOSS	1,773	82	0	0	0
ELECTION EXPENSES	15,856	0	39,000	39,000	0
<b>TOTAL OPERATING</b>	<b>35,949</b>	<b>16,818</b>	<b>65,000</b>	<b>65,000</b>	<b>26,000</b>
<b>TOTAL CITY CLERK</b>	<b>204,587</b>	<b>187,569</b>	<b>243,900</b>	<b>243,900</b>	<b>220,200</b>

<b>Position Summary</b>					
<b>City Clerk</b>					
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>change</u>
	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	
City Clerk	1.0	1.0	1.0	1.0	0.0
Deputy City Clerk	<u>2.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
	<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.

<b>City Clerk - Capital</b>		
<b>Fiscal Year 2013</b>		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



*City of Show Low, Arizona*  
*General Operations*  
*FY2013 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.

<b>City of Show Low, AZ</b>					
<b>General Operations</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>General Operations</b>					
<b>PERSONNEL EXPENDITURES</b>					
UNEMPLOYMENT	0	0			
	0	0	0	0	0
<b>OPERATING EXPENDITURES</b>					
Merchandise for resale	0	0	0	1,000	0
JAIL FEES	0	0	75,000	75,000	75,000
OTHER CONTRACTUAL SERVICES	5,964	3,000	0	1,500	0
ORGANIZATIONAL SUPPORT	60,000	60,000	65,000	65,000	89,500
COMMUNITY PROMOTION PROGRAMS	79,431	78,780	88,100	88,100	95,000
CONTRIBUTIONS	0	0	0	0	0
DEVELOPMENT OPPORTUNITIES	0	7,901	150,000	20,000	200,000
ROW Beautification Program	0	0	20,000	0	0
Unanticipated Expenditures	0	0	0	0	0
UNEMPLOYMENT	0	11,199	10,000	10,000	10,000
INSURANCE PREMIUMS	0	296,477	350,000	350,000	350,000
CASUALTY LOSS	0	10,295	20,000	20,000	20,000
<b>TOTAL OPERATING</b>	<b>145,395</b>	<b>467,651</b>	<b>778,100</b>	<b>630,600</b>	<b>839,500</b>
<b>CAPITAL</b>					
COUNTRY LANE RV WALL	0	0	0	0	0
OLD TOWNSITE IMPROVEMENTS	619,354	648,394	258,700	258,700	0
UNDERGROUND POWER LINES	123,386	0	0	0	0
DEVELOPMENT AGREEMENT OBLIGATIONS	0	0	10,100	0	10,100
LAND ACQ. - LIBRARY PROJECT	42,920	0	0	0	0
LIBRARY CONSTRUCTION COSTS	3,484,496	912,439	0	0	0
CITY HALL RENOVATION COSTS	0	1,428,114	20,000	20,000	0
Transfers Out	3,516,850	2,387,851	3,639,800	3,246,200	4,015,500
<b>TOTAL CAPITAL</b>	<b>7,787,006</b>	<b>5,376,797</b>	<b>3,928,600</b>	<b>3,524,900</b>	<b>4,025,600</b>
<b>TOTAL General Operations</b>	<b>7,932,401</b>	<b>5,844,448</b>	<b>4,706,700</b>	<b>4,155,500</b>	<b>4,865,100</b>

The General Operations Department budget of \$4,865,100 represents an increase of \$158,400 (3%) over the FY2012 budget of \$4,706,700. This increase is directly attributable to an increase in transfers to other funds for capital and operational subsidies. This increase is offset to an extent by decrease associated with the completion of several capital projects, including the City

Hall remodel and the Deuce of Clubs Streetscape. All newly funded capital projects are no longer programmed in the general fund, but will be included in the Capital/Grants fund.

Organizational Support and Community Promotions increases by \$31,400 for FY2013 and includes funding for the following organizations/programs. New for FY2013 is one-time funding for event sponsorships. The intent of this program is to allow the city to financially participate with non-city sponsored events which directly impact tourism to the city. The tables below show historical spending, the amount requested and the amounts funded.

Description - Organizational Support	FY2011	FY2012	Request	Funded
	FY2011	FY2012	FY2013	FY2013
Chamber of Commerce	40,000	45,000	60,000	52,500
White Mountain Partnership	20,000	20,000	20,000	20,000
Event Sponsorships (tourism)	0	0	15,000	15,000
REAL AZ Corridor	0	0	2,000	2,000
	<u>60,000</u>	<u>65,000</u>	<u>97,000</u>	<u>89,500</u>

Community Promotions programmed at \$95,000 includes the following items:

Description - Community Promotions	FY2011	FY2012	Request	Funded
	FY2011	FY2012	FY2013	FY2013
White Mountain Meals-on Wheels/Senior Center	25,000	30,000	30,000	30,000
Show Low Historical Society	21,500	21,500	25,500	24,000
Fireworks (Show Low Fire Department)	12,500	12,500	12,500	12,500
Christmas Lights	10,000	10,000	10,000	10,000
Miscellaneous	2,800	4,600	7,500	7,500
Humane Society	2,500	2,500	4,000	4,000
Rodeo	2,500	2,500	2,500	2,500
White Mountain Safe House	1,500	1,500	1,500	1,500
Scouts	1,000	1,000	1,000	1,000
White Mountain Symphony	1,000	1,000	1,000	1,000
Show Low High School Grad Night	1,000	1,000	1,000	1,000
	<u>81,300</u>	<u>88,100</u>	<u>96,500</u>	<u>95,000</u>

**Capital:**

No capital items have been programmed for this department.

**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 2013	
<u>Transfers</u>	<u>Amount</u>
Highway Users Revenue Fund - HURF	1,460,600
Street Light Improvement District	57,000
Public Transportation	89,200
Cemetery	74,800
Airport	161,200
Aquatics	328,600
Capital/Grants Fund	719,500
Debt Service	<u>1,124,600</u>
<b>Total Transfers from General Fund</b>	<u><b>4,015,500</b></u>



*City of Show Low, Arizona*  
*Human Resources*  
*FY2013 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 \$244,300 represents an increase of \$22,700 (10%) over the FY2012 budget of \$221,600. This increase is attributable to the addition of a Loss Control/Safety Coordinator and a strengthening of our testing and immunization programs.

<b>City of Show Low, AZ</b>					
<b>Human Resources</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>HUMAN RESOURCES</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	140,431	150,215	139,100	139,100	133,000
PT WAGES	0	0	0	0	0
MEDICAL INSURANCE	21,563	21,492	30,200	30,200	50,400
FICA	9,921	10,939	10,600	10,600	10,200
RETIREMENT	13,161	14,984	14,100	14,100	14,800
UNEMPLOYMENT	20,036	0	0	0	0
WORKER'S COMP	361	314	400	400	400
OTHER ERE	0	246	200	200	200
EMPLOYEE BENEFITS	16,546	0	0	0	0
SAFETY INCENTIVES	1,960	101	0	0	0
<b>TOTAL PERSONNEL</b>	<b>223,979</b>	<b>198,290</b>	<b>194,600</b>	<b>194,600</b>	<b>209,000</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL & CONSULTING SVCS	2,183	0	1,000	1,000	0
Public Safety Retirement Board	0	0	0	0	2,400
ADVERTISING & PUBLICITY	4,510	4,080	4,000	4,000	2,500
LEGAL ADS & NOTICES	292	0	0	0	0
REPRODUCTION & PRINTING	86	209	500	500	1,000
TRAVEL & TRAINING/STAFF	1,673	1,749	2,500	2,500	3,000
TRAVEL & TRAINING/NON-STAFF	1,604	0	0	0	0
DUES & MEMBERSHIPS	135	435	1,000	1,000	700
EMPLOYEE BENEFITS	373	12,509	11,900	11,900	7,500
Tuition Reimbursement	0	0	0	0	0
Random Drug Testing	0	0	0	0	2,900
New Hire Processing	0	0	0	0	7,500
Occupational Testing/Immunizations	0	0	0	0	4,100
EXPENDABLE MATERIALS	894	1,795	1,500	1,500	1,000
POSTAGE	252	146	700	700	400
BOOKS & SUBSCRIPTIONS	951	556	1,000	1,000	1,500
RENTAL & MAINTENANCE CONTRACTS	0	0	0	0	400
TELEPHONE	125	94	400	400	400
INSURANCE PREMIUMS	320,650	0	0	0	0
CASUALTY LOSS	135	0	0	0	0
EQUIPMENT PURCHASE	0	0	2,500	2,500	0
<b>TOTAL OPERATING</b>	<b>333,865</b>	<b>21,573</b>	<b>27,000</b>	<b>27,000</b>	<b>35,300</b>
<b>TOTAL HUMAN RESOURCES</b>	<b>557,844</b>	<b>219,864</b>	<b>221,600</b>	<b>221,600</b>	<b>244,300</b>

Human Resources was re-organized during FY2012 to consolidate the department together with Finance as the Administrative Services Department. As part of this re-organization the vacant position of Human Resources Director was re-classified to a Human Resources Manager and the position of Analyst was re-classified to a clerk. These modifications maintained our overall levels of service and also reduced personnel costs.

A 1.0 FTE Loss Control/Safety Coordinator position is included in the final budget in order to increase our ability to pro-actively impact costs through claims management, insurance coordination and safety training. This position will serve as the single point of contact for all of these activities in addition to developing, implementing and training on safety and loss control policies throughout the organization. Many of the activities that this position will coordinate are currently being done throughout the organization at varying degrees of success and compliance with our own policies as well as state and federal mandates.

<b>Position Summary</b>					
<b>Human Resources Department</b>					
	<u>Actual</u> <u>FY2010</u>	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Budget</u> <u>FY2013</u>	<u>change</u>
Human Resources Director	1.0	1.0	1.0	0.0	(1.0)
Human Resources Manager	0.0	0.0	0.0	1.0	1.0
Human Resources Analyst	1.0	1.0	1.0	0.0	(1.0)
Loss Control/Safety Coordinator	0.0	0.0	0.0	1.0	1.0
Human Resources Clerk	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>3.0</u>	<u>1.0</u>

The majority of public works employees are required to have a Commercial Driver’s License (CDL) as a condition of employment, for FY2013 the City will begin paying for the costs associated with the required bi-annual CDL physicals. Currently employees must pay this cost themselves as our insurance will not cover CDL exams. In a survey of municipalities it was found that this it is a standard practice to cover this cost. It is estimated that approximately 20 physicals will be done each year at a cost of \$90 each (\$1,800 annually). Costs associated with Respirator testing and Hepatitis Boosters is also included in this budget.

**Capital:**

No capital items have been programmed for this department.

<b>Human Resources - Capital</b>		
<b>Fiscal Year 2013</b>		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



*City of Show Low, Arizona*  
*Finance*  
*FY2013 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 \$619,300 represents an increase of \$34,700 (6%) over the FY2012 budget of \$584,600. This increase is directly attributable to increases in personnel related expenses.

<b>City of Show Low, AZ</b>					
<b>Finance</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>FINANCE</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	224,340	261,312	277,400	277,400	310,400
PART-TIME WAGES	551	0	4,000	4,000	0
OVERTIME	0	0	0	0	0
MEDICAL INSURANCE	54,045	68,456	105,700	105,700	117,600
FICA	16,537	19,428	22,700	22,700	23,700
RETIREMENT	20,693	25,994	29,700	29,700	33,600
WORKER'S COMP	593	609	800	800	800
OTHER ERE	0	500	500	500	500
<b>TOTAL PERSONNEL</b>	<b>316,760</b>	<b>376,300</b>	<b>440,800</b>	<b>440,800</b>	<b>486,600</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL & CONSULTING SVCS	24,842	33,450	28,800	28,800	31,500
OTHER CONTRACTUAL SERVICE	2,469	6,916	15,500	14,000	500
LEGAL ADS & NOTICES	3,417	462	3,000	1,000	1,000
REPRODUCTION & PRINTING	1,561	2,149	1,500	1,500	1,500
TRAVEL & TRAINING/STAFF	3,435	94	3,000	2,000	3,000
DUES & MEMBERSHIPS	170	1,394	1,500	1,500	2,500
OFFICE SUPPLIES	10,014	7,136	8,000	10,000	10,000
EXPENDABLE MATERIALS	2,388	1,349	2,000	2,000	1,500
POSTAGE	3,502	2,431	2,500	2,700	2,700
SMALL EQUIPMENT/CAPITAL	0	0	500	500	0
BOOKS & SUBSCRIPTIONS	38	125	0	0	0
AUTO PARTS & LABOR	0	0	0	0	0
FUELS & LUBRICANTS	0	0	0	0	0
RENTAL & MAINTENANCE CONTRACTS	11,537	11,501	12,000	12,000	12,000
REPAIRS & MAINTENANCE	110	0	0	0	0
TELEPHONE	972	289	500	500	500
CASUALTY LOSS	0	0	0	0	0
OVER/SHORT EXPENSE	95	51	0	0	0
BANK CHARGES	57,073	49,607	65,000	58,000	66,000
<b>TOTAL OPERATING</b>	<b>121,622</b>	<b>116,953</b>	<b>143,800</b>	<b>134,500</b>	<b>132,700</b>
<b>TOTAL FINANCE</b>	<b>438,382</b>	<b>493,253</b>	<b>584,600</b>	<b>575,300</b>	<b>619,300</b>

The department produces payroll, maintains the accounting system, coordinates the budget and audit processes, 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 re-organization within the Administrative Services area of the City, the Finance Department is comprised of 7.0 FTE employees. During FY2012 the Finance Director was re-classified to an Administrative Services Director and an Account Clerk was re-organized to a Sr. Account Clerk. For much of FY2012 a vacant account clerk position was filled through a temporary agency utilizing our contractual services budget. With the full staffing currently in place, all part-time hours have been removed from this budget for FY2013.

<b>Position Summary</b>					
<b>Finance Department</b>					
	<u>Actual FY2010</u>	<u>Actual FY2011</u>	<u>Actual FY2012</u>	<u>Budget FY2013</u>	<u>change</u>
Administrative Services Director	0.0	0.0	0.0	1.0	1.0
Finance Director	1.0	1.0	1.0	0.0	(1.0)
Accounting Manager	1.0	1.0	1.0	1.0	0.0
Sr. Account Clerk	1.0	1.0	1.0	2.0	1.0
Account Clerk	2.0	2.0	3.0	2.0	(1.0)
Customer Service Representative	1.5	1.2	1.2	1.0	(0.2)
	<u>6.5</u>	<u>6.2</u>	<u>7.2</u>	<u>7.0</u>	<u>(0.2)</u>

## Capital

No capital items have been programmed for this department.

<b>Finance - Capital</b>		
Fiscal Year 2013		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



*City of Show Low, Arizona*  
*Planning & Zoning*  
*FY2013 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 \$413,300 represents an increase of \$43,500 (12%) over the FY2012 budget of \$369,800. The majority of this increase is due to personnel related expenditures, however \$10,000 has been programmed for Professional & Consulting services. These funds are to pay for any required outsourcing for highly specialized, technical plan reviews such as the recent lab expansion at Summit Regional Hospital. If such outsourcing is not required, the funds will not be expended.

<b>City of Show Low, AZ</b>					
<b>Planning &amp; Zoning</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>PLANNING &amp; ZONING</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	313,454	219,651	227,900	215,900	248,700
PART-TIME WAGES	500	9,498	3,400	3,400	0
TEMPORARY PERSONNEL	945	0	0	0	0
OVERTIME	0	0	0	0	0
MEDICAL INSURANCE	68,516	37,531	64,100	64,100	75,600
FICA	23,263	17,257	17,700	17,700	19,000
RETIREMENT	28,474	21,119	22,400	22,400	27,000
WORKER'S COMP	3,371	1,793	1,700	1,700	1,900
OTHER ERE	0	394	300	300	300
<b>TOTAL PERSONNEL</b>	<b>724,090</b>	<b>561,230</b>	<b>337,500</b>	<b>325,500</b>	<b>372,500</b>
<b>OPERATING EXPENDITURES</b>					
Professional & Consulting Services	0	0	0	12,000	10,000
OTHER CONTRACTUAL SERVICE	0	0	500	500	500
LEGAL ADS & NOTICES	385	1,221	2,000	2,000	2,000
REPRODUCTION & PRINTING	271	527	1,500	1,500	1,500
TRAVEL & TRAINING/STAFF	792	1,929	4,000	4,000	4,000
TRAVEL & TRAINING/NON-STAFF	67	50	1,500	1,500	1,500
DUES & MEMBERSHIPS	788	1,274	1,500	1,500	1,500
EXPENDABLE MATERIALS	599	931	1,000	1,000	1,000
POSTAGE	1,838	1,719	2,800	2,800	2,800
Small Equipment/Capital	0	0	0	0	0
BOOKS & SUBSCRIPTIONS	216	243	500	500	500
AUTO PARTS & LABOR	1,057	246	1,500	1,500	1,500
FUELS & LUBRICANTS	2,547	2,311	4,000	4,000	2,000
RENTAL & MAINTENANCE CONTRACTS	7,960	6,696	9,500	9,500	10,000
TELEPHONE	1,746	1,139	2,000	2,000	2,000
CASUALTY LOSS	1,853	0	0	0	0
Vehicle Purchase	0	0	0	0	0
<b>TOTAL OPERATING</b>	<b>20,118</b>	<b>18,286</b>	<b>32,300</b>	<b>44,300</b>	<b>40,800</b>
<b>TOTAL PLANNING &amp; ZONING</b>	<b>744,208</b>	<b>579,515</b>	<b>369,800</b>	<b>369,800</b>	<b>413,300</b>

Since FY2008 the number of permits issued by the City of Show Low has dropped significantly. Correspondingly the budget and the number of authorized positions within planning and zoning has also decreased. Excluding the 7 commission members, staffing in this department has dropped from 12.7 FTE employees in FY2008 to the current 4.5 FTE employees. Full funding for the Community Development Specialist is included in the FY2013 budget, this position was partially funded in FY2012.

<b>Position Summary</b>					
<b>Planning &amp; Zoning</b>					
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
	<b><u>FY2010</u></b>	<b><u>FY2011</u></b>	<b><u>FY2012</u></b>	<b><u>FY2013</u></b>	<b><u>change</u></b>
P & Z Director	1.0	1.0	1.0	1.0	0.0
Building Official	1.0	1.0	1.0	1.0	0.0
Plans Examiner/Bldg Inspector	1.0	1.0	1.0	0.0	(1.0)
Building Clerk	0.5	0.5	0.0	0.0	0.0
Senior Planner	1.0	0.0	0.0	0.0	0.0
Planner	0.0	0.0	0.0	1.0	1.0
Community Development Specialist	1.0	1.0	1.0	1.0	0.0
Administrative Assistant	<u>1.0</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>
	<u>6.5</u>	<u>5.0</u>	<u>4.5</u>	<u>4.5</u>	<u>0.0</u>
Commissioner	<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.

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



*City of Show Low, Arizona*  
*Community Services Administration*  
*FY2013 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 \$234,900 is a \$57,800 (20%) decrease from the FY2012 budget of \$292,700. When adjusted for one-time grants and projects the budget reflects an increase of \$24,200 (11%) due to increased personnel costs.

<b>City of Show Low, AZ</b>					
<b>Community Services Administration</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>COMMUNITY SERVICES ADMIN</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	142,300	144,243	148,400	148,400	164,100
MEDICAL INSURANCE	28,145	28,842	30,200	30,200	33,600
FICA	10,358	10,644	11,300	11,300	12,600
RETIREMENT	13,340	14,406	15,000	15,000	18,300
WORKER'S COMP	1,065	334	400	400	400
OTHER ERE	0	269	200	200	300
<b>TOTAL PERSONNEL</b>	<b>195,208</b>	<b>198,738</b>	<b>205,500</b>	<b>205,500</b>	<b>229,300</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL & CONSULTING SVCS	475	0	1,500	1,500	1,500
TRAVEL & TRAINING/STAFF	2,228	194	1,400	1,400	2,000
DUES & MEMBERSHIPS	0	0	500	500	500
EXPENDABLE MATERIALS	835	1,316	1,000	1,000	1,000
Sign Maintenance	0	0	0	0	0
POSTAGE	131	193	100	100	0
BOOKS & SUBSCRIPTIONS	24	2	100	100	0
AUTO PARTS & LABOR	190	0	0	0	0
FUELS & LUBRICANTS	57	0	0	0	0
TELEPHONE	815	436	600	600	600
CASUALTY LOSS	472	0	0	0	0
<b>TOTAL OPERATING</b>	<b>5,226</b>	<b>2,142</b>	<b>5,200</b>	<b>5,200</b>	<b>5,600</b>
<b>CAPITAL</b>					
FRONTIER PARK IMPROVEMENTS	136,052	7,596	0	0	0
SHOW LOW LAKE CONCESSIONS - REPAIR	10,239	0	0	0	0
NIKOLAUS PARK/HERITAGE GRANT	561,649	36,432	0	0	0
SCWPP ADMINISTRATION	84,150	54,767	82,000	400	0
FOREST HEALTH GRANT	1,372	0	0	0	0
WFHF 09-022 GRANT	149,466	0	0	0	0
COMMUNITY FORESTERS	22,500	0	0	0	0
<b>TOTAL CAPITAL</b>	<b>965,428</b>	<b>98,795</b>	<b>82,000</b>	<b>400</b>	<b>0</b>
<b>TOTAL COMMUNITY SERVICES ADMIN</b>	<b>1,165,862</b>	<b>299,675</b>	<b>292,700</b>	<b>211,100</b>	<b>234,900</b>

The FY2013 budget eliminates the \$82,000 for the Sitgreaves Communities Wildfire Prevention Program as the administration of this program is no longer handled through the University of

Arizona Extension. This program is a partnership with neighboring communities to promote measures to prevent future forest fires. The cost of this program has been split equally between the City of Show Low, Pinetop-Lakeside and Navajo County. For the current year and into FY2013 all administrative activities associated with this program will be coordinated by the Community Development Specialist in the Planning & Zoning department.

<b>Position Summary</b>					
<b>Community Services Administration</b>					
	<u>Actual FY2010</u>	<u>Actual FY2011</u>	<u>Actual FY2012</u>	<u>Budget FY2013</u>	<u>change</u>
Community Services Director	1.0	1.0	1.0	1.0	0.0
Grant Manager	0.0	0.0	0.0	1.0	1.0
Grant Coordinator	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>(1.0)</u>
Total	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

During FY2012 the position of Grant Coordinator was re-classified to Grant Manager in order to appropriately compensate this crucial position. The Grant Manager not only actively seeks out and submits grants, but also monitors them once received and serves as our Transit Manager.

**Capital:**

For FY2013 three projects have been programmed into the budget, including carry forward projects. The Open Space Preservation project sets aside funds for the preservation of open space. In addition to \$250,000 of unrestricted funds, the remainder of development impact fees collected under the former classification of Open Space is also programmed. The Land Acquisition/Clean-up continues to set aside funds for land near the library and including carry forward amounts totals \$400,000 for FY2013.

<b>Community Services Administration - Capital</b>		
<b>Fiscal Year 2013</b>		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Open Space Preservation	25-400-495-7300-0000	129,200
Open Space Preservation	22-495-495-7416-0000	250,000
Land Acquisition/Clean-up	22-402-495-7400-1209	<u>400,000</u>
<b>Total Community Services Administration Capital</b>		<b><u>779,200</u></b>



*City of Show Low, Arizona*  
*Information Services*  
*FY2013 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 \$320,100 is a \$23,200 (8%) increase over the FY2012 budget of \$296,900. This increase is directly attributable to personnel increases, our bi-annual purchase of virus software license, and the inclusion of funds to re-establish our computer replacement program.

<b>City of Show Low, AZ</b>					
<b>Information Systems</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>INFORMATION SYSTEMS</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	90,410	92,808	96,600	96,600	103,800
OVERTIME	0	335	0	0	0
MEDICAL INSURANCE	27,746	28,535	30,200	30,200	33,600
FICA	6,570	6,900	7,400	7,400	7,900
RETIREMENT	8,476	9,301	9,800	9,800	11,600
WORKER'S COMP	1,272	1,534	1,400	1,400	1,500
OTHER ERE	0	176	200	200	200
<b>TOTAL PERSONNEL</b>	<b>134,475</b>	<b>139,589</b>	<b>145,600</b>	<b>145,600</b>	<b>158,600</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL & CONSULTING SVCS	2,750	3,375	6,000	6,000	6,000
OTHER CONTRACTUAL SERVICE	898	943	3,000	3,000	3,000
REPRODUCTION & PRINTING	43	0	0	0	0
TRAVEL & TRAINING/STAFF	0	0	2,000	2,000	500
DUES & MEMBERSHIPS	0	0	0	0	0
EXPENDABLE MATERIALS	44	0	0	0	0
POSTAGE	90	104	100	100	100
SMALL EQUIPMENT/CAPITAL	3,098	10,096	39,900	13,000	35,500
PRINTER SUPPLIES	3,859	2,628	5,000	5,000	4,000
BOOKS & SUBSCRIPTIONS	0	0	0	0	0
AUTO PARTS & LABOR	173	281	1,000	1,000	1,000
FUELS & LUBRICANTS	788	850	800	800	500
RENTAL & MAINTENANCE CONTRACTS	12,784	17,510	15,500	15,500	18,900
REPAIRS & MAINTENANCE	4,287	1,745	10,000	10,000	10,000
TELEPHONE	52,556	53,043	59,000	59,000	59,000
INTERNET CONNECTIVITY	10,117	10,558	9,000	9,000	9,000
<b>TOTAL OPERATING</b>	<b>91,488</b>	<b>101,133</b>	<b>151,300</b>	<b>124,400</b>	<b>147,500</b>
<b>CAPITAL</b>					
EQUIPMENT PURCHASE	0	9,698	0	20,000	14,000
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>9,698</b>	<b>0</b>	<b>20,000</b>	<b>14,000</b>
<b>TOTAL INFORMATION SYSTEMS</b>	<b>225,963</b>	<b>250,420</b>	<b>296,900</b>	<b>290,000</b>	<b>320,100</b>

The City currently has approximately 100 computer workstations and it is our intent to replace all of these over the next three years. Most of our computers are over five years old and are having a detrimental impact on our employees ability to function properly. After all of the computers have been replaced they will be put into a four year replacement program. It is estimated that this program will cost approximately \$25,000 annually.

<b>Position Summary</b>					
<b>Information Services</b>					
	<u>Actual</u> <u>FY2010</u>	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Budget</u> <u>FY2013</u>	<u>change</u>
Information Systems Manager	1.0	1.0	1.0	1.0	0.0
Information Systems Technician	<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:**

Each year funds are programmed within Information Systems in the event that a server needs to be replaced or added. For FY2013 \$10,000 is programmed which would allow for the replacement of one (1) or two (2) servers depending on type. All critical servers have been replaced in the last two years allowing this line-item to be decreased. Also included is the purchase of a new copier for city hall.

<b>Information Systems - Capital</b>		
<b>Fiscal Year 2013</b>		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Server Replacement	11-440-495-7410-0000	10,000
Copier Replacement	11-440-495-7410-0000	<u>4,000</u>
<b>Total Information Services Capital</b>		<u>14,000</u>



*City of Show Low, Arizona*  
*City 4 TV*  
*FY2013 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 \$170,200 is a \$24,100 (16%) increase over the FY2012 budget of \$146,100. Increases in personnel costs, other contractual and small equipment contribute to this increase. Included in the other contractual budget for FY2013 is funding to upgrade our online services to accommodate mobile viewing.

<b>City of Show Low, AZ</b>					
<b>City 4 TV</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>CITY 4 CABLE TV</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	62,772	63,516	65,700	65,700	71,400
PART-TIME WAGES	38,881	25,025	27,000	27,900	35,600
MEDICAL INSURANCE	14,022	14,742	15,100	15,100	16,800
FICA	7,579	6,561	7,200	7,200	8,200
RETIREMENT	8,507	6,889	6,600	6,600	10,300
WORKER'S COMP	783	581	700	700	800
OTHER ERE	0	117	100	100	200
<b>TOTAL PERSONNEL</b>	<b>132,544</b>	<b>117,432</b>	<b>122,400</b>	<b>123,300</b>	<b>143,300</b>
<b>OPERATING EXPENDITURES</b>					
OTHER CONTRACTUAL SERVICE	9,000	9,790	9,900	9,600	12,500
ADVERTISING & PUBLICITY	570	0	0	0	0
TRAVEL & TRAINING/STAFF	2,028	940	1,500	900	1,500
DUES & MEMBERSHIPS	375	0	0	0	400
EXPENDABLE MATERIALS	3,429	3,570	3,600	3,600	3,600
POSTAGE	90	181	300	300	300
SMALL EQUIPMENT/CAPITAL	1,943	1,748	2,300	2,300	4,000
AUTO PARTS & LABOR	2,431	516	1,000	1,000	500
FUELS & LUBRICANTS	617	513	600	600	600
REPAIRS & MAINTENANCE	2,655	3,178	3,000	3,000	2,000
TELEPHONE	1,777	1,309	1,500	1,500	1,500
EQUIPMENT PURCHASE	0	17,084	0	0	0
<b>TOTAL OPERATING</b>	<b>24,915</b>	<b>38,830</b>	<b>23,700</b>	<b>22,800</b>	<b>26,900</b>
<b>TOTAL CITY 4 CABLE TV</b>	<b>157,460</b>	<b>156,262</b>	<b>146,100</b>	<b>146,100</b>	<b>170,200</b>

Included in the final budget is a 0.25 FTE increase in part-time wages for video technicians. The increase in hours is a direct request from the council in order to ensure staff has adequate time to set up prior to Council and Planning & Zoning meetings. The \$10,000 ongoing increase will allow for approximately ten (10) additional hours per week and will ensure that staff has adequate ability to be ready when meetings begin.

<b>Position Summary</b>					
<b>City 4 TV</b>					
	<u>Actual</u> <u>FY2010</u>	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Budget</u> <u>FY2013</u>	<u>change</u>
Cable TV Manager	1.0	1.0	1.0	1.0	0.0
Video Technician	<u>1.7</u>	<u>1.0</u>	<u>1.0</u>	<u>1.25</u>	<u>0.25</u>
Total	<u>2.7</u>	<u>2.0</u>	<u>2.0</u>	<u>2.25</u>	<u>0.25</u>

**Capital:**

For FY2013 the entire studio and all studio cameras will be replaced/upgraded to high definition (HD). The current studio cameras are over 10 years old and are at the end of their useful life. In addition to replacing the studio cameras, the current recording system will also be replaced with an HD digital recording system. Based on council direction this project will move our studio completely to HD (except playback) allowing for increased quality of programming and reliability of equipment. Although our studio will be completely HD, the City is not provided with a HD cable channel so we will not be able to broadcast in HD. At the point in time that an HD channel is provided for the City, our playback equipment will be the only HD upgrade still required in the studio.

<b>City 4 TV - Capital</b>		
<b>Fiscal Year 2013</b>		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Camera Replacement/Studio Upgrade	22-490-495-7410-1302	135,000



*City of Show Low, Arizona*  
*Library*  
 FY2013 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 \$467,100 is a \$17,100 (4%) increase over the FY2011 budget of \$450,000. All of this increase is directly attributable to personnel costs which represent 78% of the total operating budget.

<b>City of Show Low, AZ</b>					
<b>Library</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>LIBRARY</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	190,624	165,164	156,300	156,300	163,200
PART-TIME WAGES	49,804	66,976	91,600	91,600	94,600
MEDICAL INSURANCE	55,597	45,027	60,400	60,400	67,200
FICA	17,609	17,340	19,000	19,000	19,700
RETIREMENT	18,546	17,350	17,000	17,000	19,600
WORKER'S COMP	643	542	700	700	700
OTHER ERE	0	311	400	400	400
<b>TOTAL PERSONNEL</b>	<b>332,823</b>	<b>312,710</b>	<b>345,400</b>	<b>345,400</b>	<b>365,400</b>
<b>OPERATING EXPENDITURES</b>					
OTHER CONTRACTUAL SERVICE	2,623	3,359	3,000	3,000	2,000
ADVERTISING & PUBLICITY	300	0	0	0	0
REPRODUCTION & PRINTING	0	581	400	400	400
TRAVEL & TRAINING/STAFF	16	0	0	100	100
DUES & MEMBERSHIPS	1,245	1,000	1,000	1,000	1,000
EXPENDABLE MATERIALS	7,118	7,085	6,500	5,500	6,000
POSTAGE	2,955	2,923	2,700	2,700	2,800
SMALL CAPITAL	705	0	1,000	1,000	1,500
RENTAL & MAINTENANCE CONTRACTS	5,786	6,094	6,500	6,500	8,000
REPAIRS & MAINTENANCE	2,329	1,282	1,600	2,000	2,000
TELEPHONE	7,507	284	3,500	3,500	3,500
UTILITIES	58,611	47,763	46,700	51,200	40,900
LIBRARY BOOKS - ADULT	18,709	17,399	15,200	14,200	15,800
LIBRARY BOOKS - JUVENILE	0	0	1,000	0	5,500
PERIODICALS	3,584	3,886	4,000	3,500	3,700
REFERENCE MATERIAL	999	0	0	0	0
A/V Materials - Juvenile	8,218	6,488	6,500	5,000	2,000
A/V Materials - Adult	5,265	4,928	5,000	5,000	6,500
<b>TOTAL OPERATING</b>	<b>125,972</b>	<b>103,072</b>	<b>104,600</b>	<b>104,600</b>	<b>101,700</b>
<b>CAPITAL</b>					
EXPRESS CHECK OUT	24,903	0	0	0	0
<b>TOTAL CAPITAL</b>	<b>24,903</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIBRARY</b>	<b>483,699</b>	<b>415,782</b>	<b>450,000</b>	<b>450,000</b>	<b>467,100</b>

<b>Position Summary</b>					
<b>Library</b>					
	<u>Actual</u> <u>FY2010</u>	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Budget</u> <u>FY2013</u>	<u>change</u>
Library Manager	1.0	1.0	1.0	1.0	0.0
Library Lab Supervisor	1.0	0.0	0.0	0.0	0.0
Library Clerk	<u>6.1</u>	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>	<u>0.0</u>
	<u>8.1</u>	<u>7.5</u>	<u>7.5</u>	<u>7.5</u>	<u>0.0</u>

**Capital:**

Sound absorption panels and signage are included in the FY2013 budget to begin the process of reducing noise levels within the library caused by the high, open ceilings. This project is being phased to attain the proper acoustical levels within the library. Additionally, funds are included to add aesthetically pleasing signage to the library and replace the current hand-made signs.

<b>Library - Capital</b>		
<b>Fiscal Year 2013</b>		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Sound Absorption Panels & Signage	22-435-495-7300-1303	21,000



*City of Show Low, Arizona*  
*Recreation/Aquatics*  
*FY2013 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. No changes to authorized personnel are included for FY2013. As in past years, 50% of the costs associated with a facilities maintenance technician are charged to the aquatics division.

<b>Position Summary</b>					
<b>Recreation Department</b>					
	<b>Actual FY2010</b>	<b>Actual FY2011</b>	<b>Actual FY2012</b>	<b>Budget FY2013</b>	<b>change</b>
Recreation Director	1.0	1.0	1.0	0.0	(1.0)
Recreation Supervisor	1.0	1.0	0.0	1.0	1.0
Recreation Coordinator II	0.0	0.0	1.0	1.0	0.0
Recreation Coordinator	3.0	2.5	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>
<b>Total</b>	<u>14.7</u>	<u>14.2</u>	<u>14.2</u>	<u>14.2</u>	<u>0.0</u>

**Recreation:**

The recreation budget of \$347,100 is a \$9,700 (3%) increase over the FY2012 budget of \$337,400. This increase is directly related to the inclusion of two cost neutral programs, BMX and Benches. BMX is all costs (excluding personnel) related to the operations of events at the BMX track. Benches, is a line item associated with the benches which the City is selling for placement along the Deuce of Clubs. Both of these line items have a revenue line-item equal to the expenditure.

Although not intended to be self-supporting, many programs offered through the recreation department do generate user fees. The recreation department recovers approximately 23% of its total cost to operate through these fees. For FY2013 total recreation income is expected to generate \$78,700 remaining relatively flat when compared to FY2012.

**City of Show Low, AZ**  
**Recreation**  
**Fiscal Year 2013**

	FY2010 Actual	FY2011 Actual	FY2012 Amended	FY2012 Estimate	FY2013 Budget
<b>RECREATION</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	140,668	92,825	119,800	119,800	115,100
PART-TIME WAGES	40,360	30,802	56,900	56,900	57,100
MEDICAL INSURANCE	36,092	21,917	45,300	45,300	50,400
FICA	12,775	9,342	13,500	13,500	13,200
RETIREMENT	13,361	9,128	13,300	13,300	14,200
WORKER'S COMP	2,604	2,185	3,500	3,500	2,000
OTHER ERE	0	164	300	300	300
WELLNESS PROGRAM	309	0	0	0	0
UNIFORM ALLOWANCE	43	0	0	0	0
<b>TOTAL PERSONNEL</b>	<b>246,213</b>	<b>166,363</b>	<b>252,600</b>	<b>252,600</b>	<b>252,300</b>
<b>OPERATING EXPENDITURES</b>					
OTHER CONTRACTUAL SERVICE	8,955	36,218	15,000	15,000	15,000
ADVERTISING & PUBLICITY	949	557	2,000	2,000	2,000
REPRODUCTION & PRINTING	1,440	3,201	1,500	1,500	1,500
TRAVEL & TRAINING/STAFF	1,151	1,533	2,800	2,800	2,800
TRAVEL & TRAINING non-STAFF	0	1,315	0	0	0
DUES & MEMBERSHIPS	460	390	500	500	500
EXPENDABLE MATERIALS	1,318	3,632	2,500	2,500	2,500
POSTAGE	115	499	1,500	1,500	1,500
BOOKS & SUBSCRIPTIONS	225	0	300	300	300
AUTO PARTS & LABOR	304	130	600	600	600
FUELS & LUBRICANTS	635	421	800	800	800
REPAIRS & MAINTENANCE	170	252	400	400	400
TELEPHONE	2,159	1,499	1,400	1,400	1,400
RECREATION EQUIPMENT	3,530	1,370	2,500	2,500	2,500
CONCERTS IN THE PARK	10,028	7,541	2,500	2,500	2,500
SPECIAL EVENTS	3,014	11,248	5,000	5,000	5,000
AFTER SCHOOL PROGRAMS	2,895	912	2,500	2,500	2,500
TEEN ACTIVITIES	1,030	0	0	0	0
ADULT SPORTS	27,373	28,946	29,500	29,500	29,500
YOUTH SPORTS	5,993	6,940	7,500	7,500	7,500
WHITE MTN YOUTH LEADERSHIP	0	2,051	2,500	2,500	2,500
PARADE EXPENSES	1,879	4,172	3,500	3,500	3,500
BMX EXPENSES	0	0	0	0	5,000
BENCHES	0	0	0	0	5,000
<b>TOTAL OPERATING</b>	<b>73,624</b>	<b>112,827</b>	<b>84,800</b>	<b>84,800</b>	<b>94,800</b>
<b>TOTAL RECREATION</b>	<b>319,836</b>	<b>279,191</b>	<b>337,400</b>	<b>337,400</b>	<b>347,100</b>

***Aquatics:***

The Aquatics budget of \$420,300 is a \$397,800 (51%) decrease from the FY2012 budget of \$818,100. When adjusted for capital projects, the budget actually decreases by \$47,600 (14%), the vast majority of which is associated with the planned three month closure of the aquatics facility following Labor Day weekend through the completion of the facility renovation which is anticipated in December.

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 in FY2011. For FY2013 it is estimated that approximately 30% of operational costs will be recovered through program revenue of \$91,700. A general fund subsidy of \$328,600 is estimated for this year, an increase of \$78,600 (31%) from FY2012 due to the inclusion of a major capital project in FY2013.

**City of Show Low, AZ**  
**Aquatics**  
**Fiscal Year 2013**

	FY2010 Actual	FY2011 Actual	FY2012 Amended	FY2012 Estimate	FY2013 Budget
<b>FAMILY AQUATIC CENTER</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	55,574	83,844	47,900	47,900	50,400
PART-TIME WAGES	132,188	124,426	119,400	119,400	92,400
OVERTIME	489	735	0	0	0
MEDICAL INSURANCE	21,993	18,841	22,700	22,700	25,200
FICA	15,358	16,239	12,800	12,800	11,000
RETIREMENT	8,297	7,853	4,800	4,800	5,600
WORKER'S COMP	7,728	7,327	8,400	8,400	5,800
OTHER ERE	0	123	300	300	300
UNIFORMS	203	476	200	200	200
<b>TOTAL PERSONNEL</b>	<b>241,830</b>	<b>259,865</b>	<b>216,500</b>	<b>216,500</b>	<b>190,900</b>
<b>OPERATING EXPENDITURES</b>					
AQUATIC CENTER RESALE	2,305	263	0	0	0
MERCHANDISE FOR RESALE	371	749	2,500	2,500	2,500
OTHER CONTRACTUAL SERVICE	4,877	5,451	4,900	4,900	4,900
ADVERTISING & PUBLICITY	30	0	1,000	1,000	1,000
REPRODUCTION & PRINTING	767	0	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	2,411	773	1,500	1,500	1,500
DUES & MEMBERSHIPS	840	750	800	800	800
EXPENDABLE MATERIALS	7,658	7,073	5,000	5,000	3,000
POSTAGE	90	61	600	600	600
BOOKS & SUBSCRIPTIONS	0	321	500	500	500
SAFETY EQUIPMENT	272	655	3,200	3,200	3,200
OTHER EQUIPMENT & SUPPLIES	5,178	646	4,000	4,000	4,000
REPAIRS & MAINTENANCE	37,112	21,484	25,000	25,000	20,000
TELEPHONE	761	849	2,000	2,000	2,000
UTILITIES	69,853	76,659	81,000	81,000	66,000
BIRTHDAY PARTIES	2,461	1,849	3,000	3,000	3,000
SPECIAL EVENTS	1,754	184	400	400	400
<b>TOTAL OPERATING</b>	<b>136,738</b>	<b>117,766</b>	<b>136,400</b>	<b>136,400</b>	<b>114,400</b>
<b>CAPITAL</b>					
Aquatics Center De-Humidification	0	0	465,200	465,200	0
Pool Re-Plaster, SPA modifications, kill switch	0	0	0	0	115,000
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>465,200</b>	<b>465,200</b>	<b>115,000</b>
<b>TOTAL FAMILY AQUATIC CENTER</b>	<b>378,568</b>	<b>377,631</b>	<b>818,100</b>	<b>818,100</b>	<b>420,300</b>

**Capital:**

Included in the aquatics center budget is a renovation of the aquatics center totaling \$115,000 including re-plastering of the pool, ADA spa modifications, grate replacement and roof repairs. Additionally, the budget for the de-humidification project funded in fiscal year 2012 will be carried forward to FY2013 once final FY12 expenditures are recorded.

<b>Recreation &amp; Aquatics - Capital</b>		
<b>Fiscal Year 2013</b>		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Aquatics Center - Rehabilitation	48-785-495-7310-0000	115,000
<b>Total Recreation &amp; Aquatics Capital</b>		<b>115,000</b>



*City of Show Low, Arizona*  
*Facilities Maintenance*  
*FY2013 Budget*

**Program Goal:**

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

**Departmental Budget:**

The Facilities Maintenance budget of \$441,000 is a \$7,500 (2%) increase over the FY2012 budget of \$433,500. This increase is directly attributable to increased personnel costs and the addition of temporary labor for custodial and facilities services to manage the daily cleaning and upkeep of all city facilities. Offsetting this increase is a reduction in utility costs associated with moving park lighting costs to the lighting improvement fund and reductions associated with energy efficiency upgrades.

<b>City of Show Low, AZ</b>					
<b>Facilities Maintenance</b>					
Fiscal Year 2013					
	FY2010 Actual	FY2011 Actual	FY2012 Amended	FY2012 Estimate	FY2013 Budget
<b>FACILITIES MAINTENANCE</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	95,039	102,923	107,300	107,300	118,900
PART-TIME WAGES	32,615	0	0	0	0
OVERTIME	3,347	3,212	5,000	5,000	4,000
MEDICAL INSURANCE	26,453	27,648	52,800	52,800	58,800
FICA	9,499	8,194	8,600	9,600	9,400
RETIREMENT	10,183	10,609	11,300	11,300	13,700
WORKER'S COMP	4,730	3,857	5,600	6,300	6,200
OTHER ERE	0	180	100	100	100
UNIFORM ALLOWANCE	1,554	2,563	1,100	1,100	1,100
<b>TOTAL PERSONNEL</b>	<b>183,420</b>	<b>159,187</b>	<b>191,800</b>	<b>193,500</b>	<b>212,200</b>
<b>OPERATING EXPENDITURES</b>					
OTHER CONTRACTUAL SERVICE	12,004	15,583	30,100	15,000	45,500
TRAVEL & TRAINING/STAFF	858	226	1,000	1,000	1,500
DUES & MEMBERSHIPS	270	315	500	500	500
EXPENDABLE MATERIALS	4,985	5,478	5,000	5,000	5,000
Sign Maintenance	0	0	0	0	5,000
SMALL EQUIPMENT/CAPITAL	0	8,444	0	0	2,000
JANITORIAL SUPPLIES	11,034	12,570	20,000	20,000	10,000
AUTO PARTS & LABOR	7,317	3,030	5,600	5,600	6,000
FUELS & LUBRICANTS	5,686	7,994	6,800	6,800	8,000
EQUIPMENT RENTAL-OTHER	177	214	0	0	500
REPAIRS & MAINTENANCE	15,586	25,482	45,100	45,100	50,000
TELEPHONE	223	137	200	200	400
UTILITIES	130,425	147,626	123,700	137,100	94,400
EQUIPMENT PURCHASE	0	0	3,700	3,700	0
<b>TOTAL OPERATING</b>	<b>188,567</b>	<b>227,098</b>	<b>241,700</b>	<b>240,000</b>	<b>228,800</b>
<b>TOTAL FACILITIES MAINTENANCE</b>	<b>371,987</b>	<b>386,285</b>	<b>433,500</b>	<b>433,500</b>	<b>441,000</b>

Also included is an increase in small equipment which includes \$2,000 to purchase additional folding tables for city sponsored events. \$5,000 has been added to address the maintenance of

facility and entryway signs. The most significant change to this budget, as mentioned above, is the re-allocation of park lighting to the Street Light Improvement District as was originally intended when the district was created. Approximately \$70,000 in electrical costs formerly programmed in this budget has been moved to the SLID budget for FY2013.

Included in the position summary below is 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.

<b>Position Summary</b>					
<b>Facilities Maintenance</b>					
	<u>Actual</u> <u>FY2010</u>	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Budget</u> <u>FY2013</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	1.1	1.0	1.0	1.0	0.0
Custodian	<u>1.0</u>	<u>1.0</u>	<u>1.5</u>	<u>1.0</u>	<u>(0.5)</u>
Total	<u>4.1</u>	<u>4.0</u>	<u>4.5</u>	<u>4.0</u>	<u>(0.5)</u>

A reduction to the number of authorized custodians reflects the usage of temporary labor from a temporary agency for this service. The dollars programmed for this position are now included in the other contractual services line-item of this budget.

**Capital:**

No capital items have been programmed for this department.

<b>Facilities Maintenance - Capital</b>		
<b>Fiscal Year 2013</b>		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



*City of Show Low, Arizona*  
*Parks Maintenance*  
*FY2013 Budget*

**Program Goal:**

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

**Departmental Budget:**

The Park Maintenance budget of \$349,300 is a \$16,100 (5%) increase over the FY2012 budget of \$333,200. This increase is attributable to increases in personnel costs and materials for repair, maintenance and up keep of our parks.

<b>City of Show Low, AZ</b>					
<b>Parks Maintenance</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>PARKS MAINTENANCE</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	107,766	78,174	97,200	97,200	99,800
PART-TIME WAGES	10,072	0	0	0	0
OVERTIME	7,521	5,628	2,000	2,000	8,000
MEDICAL INSURANCE	47,079	47,727	45,300	45,300	50,400
FICA	8,285	7,575	7,600	7,600	8,200
RETIREMENT	9,403	9,737	10,000	10,000	12,000
WORKER'S COMP	3,828	2,998	3,600	3,600	3,900
OTHER ERE	0	165	200	200	200
UNIFORM ALLOWANCE	1,332	2,086	1,300	1,300	1,000
<b>TOTAL PERSONNEL</b>	<b>195,285</b>	<b>154,089</b>	<b>167,200</b>	<b>167,200</b>	<b>183,500</b>
<b>OPERATING EXPENDITURES</b>					
OTHER CONTRACTUAL SERVICE	33,989	47,952	79,000	84,000	84,000
TRAVEL & TRAINING/STAFF	899	1,593	2,500	2,500	3,000
DUES & MEMBERSHIPS	95	405	300	300	300
EXPENDABLE MATERIALS	11,552	18,438	15,000	15,000	16,000
SMALL EQUIPMENT/CAPITAL	1,438	115	600	600	0
AUTO PARTS & LABOR	4,811	10,254	8,000	8,000	10,000
FUELS & LUBRICANTS	11,884	15,469	15,000	15,000	16,000
EQUIPMENT RENTAL-OTHER	2,488	2,547	1,500	1,500	1,500
REPAIRS & MAINTENANCE	24,954	35,304	35,000	30,000	35,000
SMALL CAPITAL	366	0	0	0	0
<b>TOTAL OPERATING</b>	<b>92,476</b>	<b>132,078</b>	<b>156,900</b>	<b>156,900</b>	<b>165,800</b>
<b>CAPITAL</b>					
IMPROVEMENTS	7,500	0	9,100	5,000	0
<b>TOTAL CAPITAL</b>	<b>7,500</b>	<b>0</b>	<b>9,100</b>	<b>5,000</b>	<b>0</b>
<b>TOTAL PARKS MAINTENANCE</b>	<b>295,261</b>	<b>286,167</b>	<b>333,200</b>	<b>329,100</b>	<b>349,300</b>

Staffing for the parks department is comprised of three (3) 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.

<b>Position Summary</b>					
<b>Parks Maintenance</b>					
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>change</u>
	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	
Parks Maintenance Supervisor	1.0	1.0	1.0	1.0	0.0
Parks Maintenance Tech I	2.0	2.0	2.0	2.0	0.0
Parks Maintenance Tech I (Seasonal)	<u>2.1</u>	<u>2.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	<u>5.1</u>	<u>5.1</u>	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>

**Capital:**

For FY2013 Parks Maintenance will replace the fence at Ponderosa field, add infield conditioner to Ponderosa and Senior fields and add engineered wood to all city playgrounds to enhance safety and reduce maintenance costs. Funds are programmed in the Cemetery special revenue fund to construct a restroom. In addition to these projects two pieces of equipment, a deep tine aerator and a top dresser are recommended. This equipment is critical to ensuring that all of our fields are kept at a condition which will allow us to attract, and retain, tournaments and other events.

<b>Parks Maintenance - Capital</b>		
<b>Fiscal Year 2013</b>		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Cemetery Restroom	16-550-495-7300-1301	75,000
Outfield Fence - Ponderosa Field	22-445-495-7310-0000	15,000
Infield Conditioner - Ponderosa & Senior Fields	22-445-495-7310-0000	12,000
Engineered Wood Fiber - All City Playgrounds	22-445-495-7310-0000	25,000
Equipment - Deep Tine Aerator	22-445-495-7410-0000	25,000
Equipment - Top Dresser	22-445-495-7410-0000	<u>15,000</u>
<b>Total Parks Maintenance Capital</b>		<b><u>167,000</u></b>

All Parks Maintenance capital projects and equipment are funded utilizing general fund money.



*City of Show Low, Arizona*  
*Public Transportation*  
*FY2013 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.

**Departmental Budget:**

The Public Transportation department is funded through a rural transit/FTA 5311 grant, fare box revenue and contributions from the City of Show Low and our regional partners. The FY2013 budget of \$1,371,500 is a \$549,800 (67%) increase over the FY2012 budget of \$821,700. When adjusted for capital, the operational budget of this fund increases by \$8,800 (2%) over the FY2012 budget. The City has a contract with MV Transportation to operate the bus system. This contract expires this year and we will be advertising for competitive bids as required.

<b>City of Show Low Public Transportation Fiscal Year 2013</b>					
<b>Expenditures</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget</b>
Personnel	0	0	0	0	0
Operating Supplies & Services	484,503	509,581	575,900	575,900	584,700
Transfers Out	111,200	83,500	88,100	88,100	95,300
Capital	<u>146,814</u>	<u>528,497</u>	<u>157,700</u>	<u>70,000</u>	<u>691,500</u>
Total All Expenditures	<u>742,517</u>	<u>1,121,578</u>	<u>821,700</u>	<u>734,000</u>	<u>1,371,500</u>
<b>Revenues</b>					
Federal Grants	496,622	875,589	484,200	407,500	926,300
Intergovernmental	46,615	56,042	157,800	157,800	164,200
Other	157,315	73,182	72,300	83,300	77,300
Beginning Fund Balance	116,410	134,102	57,700	118,300	114,500
General Fund Subsidy	<u>59,656</u>	<u>100,968</u>	<u>81,600</u>	<u>81,600</u>	<u>89,200</u>
Total Revenue	<u>876,619</u>	<u>1,239,884</u>	<u>853,600</u>	<u>848,500</u>	<u>1,371,500</u>

Included in the FY2012 budget are all unspent capital funds carried forward from FY2012. The budget as adopted is based on the application for federal funds which run on a federal fiscal year beginning October 1, 2012. As such, once the grant award is finalized, the budget may need to be adjusted to reflect FY2013 expenditures. Although no employees are assigned to this fund, an overhead allocation (transfers out) is included to assist the City of Show Low with administrative costs associated with this service.

Professional and consulting services has been added this year to accommodate our contract for advertising sales. The city has contracted with a firm to sell advertising on the buses for a

commission of 35% for monthly leased space and 40% for an annual lease paid in advance. It is anticipated that advertising revenue will increase, offsetting commissions paid and helping to reduce the cost to the City and our partners.

<b>City of Show Low, AZ</b>					
<b>Public Transportation</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>PUBLIC TRANSPORTATION</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES-SEE FIN DEPT	0	0	0	0	0
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL AND CONSULTING	0	0	0	0	8,800
OTHER CONTRACTUAL SERVICE	377,941	499,173	552,700	552,700	552,700
OTHER CONTRACTUAL SERVICES-RCS	89,540	0	0	0	0
ADVERTISING & PUBLICITY	2,774	5,560	4,700	4,700	4,700
LEGAL ADS & NOTICES	1,881	72	0	0	0
REPRODUCTION & PRINTING	0	510	3,700	3,700	3,700
REPRODUCTION & PRINTING-RCS	0	0	0	0	0
TRAVEL & TRAINING/STAFF	890	(138)	3,500	3,500	3,500
TRAVEL & TRAINING/NON-STAFF	5,461	2,684	0	0	0
DUES & MEMBERSHIPS	0	0	0	0	0
RTAP SUBSTANCE ABUSE PROGRAM	0	0	1,200	1,200	1,200
EXPENDABLE MATERIALS	247	1,709	0	0	0
SMALL EQUIPMENT/CAPITAL	5,273	0	0	0	0
RENTAL	0	0	2,700	2,700	2,700
REPAIRS & MAINTENANCE	480	0	0	0	0
TELEPHONE	15	11	0	0	0
UTILITIES	0	0	7,400	7,400	7,400
<b>TOTAL OPERATING</b>	<b>484,503</b>	<b>509,581</b>	<b>575,900</b>	<b>575,900</b>	<b>584,700</b>
<b>CAPITAL</b>					
CIP RESERVE	0	0	0	0	39,800
EQUIPMENT PURCHASE - RCS	126,681	528,497	157,700	70,000	651,700
EQUIPMENT PURCHASE - RCS	20,133	0	0	0	0
ARRA Grant - 21 Passenger Bus	0	0	0	0	0
OPERATING TRANSFER OUT	111,200	83,500	88,100	88,100	95,300
<b>TOTAL CAPITAL</b>	<b>258,014</b>	<b>611,997</b>	<b>245,800</b>	<b>158,100</b>	<b>786,800</b>
<b>TOTAL PUBLIC TRANSPORTATION</b>	<b>742,517</b>	<b>1,121,578</b>	<b>821,700</b>	<b>734,000</b>	<b>1,371,500</b>

**Capital:**

FY2013 capital items programmed for Public Transportation total \$651,700. Specific items are detailed below. As this is a federally funded program, all grant matching costs are shared among the regional partners.

<b>Public Transportation - Capital</b>		
<b>Fiscal Year 2013</b>		
<b>Description</b>	<b>Account</b>	<b>Amount</b>
New Bus (2)	15-530-495-7410-0000	440,000
Bus Shelters	15-530-495-7410-0000	59,700
Transfer Point Improvements	15-530-495-7410-0000	110,400
Shelter Stops (7)	15-530-495-7410-0000	30,000
Computers, Signage & Equipment	15-530-495-7410-0000	11,600
<b>Total Public Transportation Capital</b>		<b>651,700</b>



*City of Show Low, Arizona*  
*Police*  
*FY2013 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 administrative assistant is included in the adopted budget, this function had been split between two part-time positions for the past couple of years and has led to operational inefficiencies. Inclusion of this 1.0 FTE position is offset by a 0.75 FTE reduction of part-time hours. Following the adoption of the FY2012 budget the City Council authorized the acceptance of two grants, COPS and a School Resource Officer (SRO) grant. With the acceptance of these grants the council authorized two additional Police Officer positions, these positions are included in the FY2012 total. These modifications bring the Police Departments’ overall staffing to 49.6 positions, of which 32.0 are sworn positions.

<b>Position Summary</b>					
<b>Police Department</b>					
	<u>Actual</u> <u>FY2010</u>	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Budget</u> <u>FY2013</u>	<u>change</u>
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	6.0	6.0	6.0	6.0	0.0
Patrol Officer	20.0	20.0	22.0	22.0	0.0
Police Assistant	4.9	4.8	5.3	5.3	0.0
Communications Manager	1.0	1.0	1.0	1.0	0.0
Dispatcher	10.3	10.3	10.3	10.3	0.0
Administrative Assistant	0.5	0.5	0.75	1.0	0.25
Records Supervisor	1.0	1.0	0.0	0.0	0.0
Records Custodian	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
Total	<u>46.8</u>	<u>46.6</u>	<u>49.35</u>	<u>49.6</u>	<u>0.25</u>

Included in the 49.6 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), both of which are full-time grant funded through a service agreement with the school district, a grant funded Major Crimes Apprehension Team (MCAT) Sergeant, an officer

funded through the COPS program and one sworn Sergeant position dedicated to traffic safety and tied directly to photo enforcement.

**Budget Summary:**

The Police Departments FY2013 budget of \$5,503,000 represents an increase of \$363,100 (7%) over the FY2012 budget of \$5,139,900. When adjusted for photo enforcement revenue modifications there is a total increase of \$512,900 (12%) over the FY2012 budget. Included in this amount is \$325,800 in personnel costs that are completely funded through the School District (SRO), Federal Government (COPS) and the County (MCAT).

Salaries and fringes total \$4,177,600 and represent 77% of the Police Department’s general fund budget. Salaries and fringes increase by \$452,200 (12%) due to personnel cost increases and additionally authorized positions. Included in the police department’s general fund salaries amount is a total of \$176,000 in overtime costs. Overtime is used to cover shifts, work extended hours on active cases, special events, call outs, holidays and training.

<b>City of Show Low, AZ</b>					
<b>Police Department</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
Operations	3,468,685	2,274,111	2,281,000	2,274,500	2,534,200
Traffic Safety	232,464	472,628	681,400	563,700	531,600
Investigations	0	621,184	704,700	701,200	828,900
Administration	0	398,929	422,900	422,900	491,700
Communications	752,709	639,001	866,900	762,900	920,400
Animal Control	142,984	178,173	183,000	183,000	196,200
<b>Police Department Total</b>	<b>4,596,842</b>	<b>4,584,026</b>	<b>5,139,900</b>	<b>4,908,200</b>	<b>5,503,000</b>

Non-personnel costs have a net decrease of \$72,300 from the FY2012 budget, when adjusted for photo enforcement revenue modifications and capital there is a net increase of \$95,800 (19%) over the FY2012 budget. Only known grants are included in the 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, generally within the grants fund.

**Capital:**

The Police Department’s recommended budget includes capital items totaling \$300,500. Included is \$146,500 for replacement of three (3) patrol vehicles, an animal control vehicle and \$154,000 for annual communications equipment replacement. Included in this amount is the estimated FY2012 carryover of \$104,000 for communications equipment.

<b>Police - Capital</b>		
<b>Fiscal Year 2013</b>		
<b>Description</b>	<b>Account</b>	<b>Amount</b>
Police Vehicle Replacement (3)	22-455-495-7420-0000	112,500
Police Vehicle Replacement - Animal Control	22-465-495-7420-0000	34,000
Communications Equipment	11-460-495-7300-0000	154,000
	<b>Total Police Capital</b>	<b>300,500</b>

**Operations:**

The Police – Operations division includes all general operational activities. The FY2012 operations budget increases by 11% over FY2012. Included are dedicated funds for SRT, increased training funds, maintenance agreements for MDC, Nixle, RIMS and others. Small equipment includes portable radios, breaching kits and gun racks for vehicles.

<b>City of Show Low, AZ</b>					
<b>Police - Operations</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>POLICE - Operations</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	1,528,786	977,150	1,059,400	1,059,400	1,200,300
PART-TIME WAGES	88,016	5,959	0	0	0
TEMPORARY PERSONNEL	2,642	0	0	0	0
OVERTIME	139,752	134,463	137,000	137,000	95,000
MEDICAL INSURANCE	358,176	265,072	287,600	281,100	352,800
FICA	130,557	99,394	90,900	90,900	98,900
RETIREMENT	243,207	182,750	210,200	210,200	261,500
WORKER'S COMP	58,459	51,728	42,000	42,000	45,600
OTHER ERE	0	1,014	2,000	2,000	5,900
UNIFORM ALLOWANCE	45,134	27,970	27,300	27,300	29,400
POLICE ISSUED EQUIPMENT	12,055	0	0	0	0
<b>TOTAL PERSONNEL</b>	<b>2,606,783</b>	<b>1,745,499</b>	<b>1,856,400</b>	<b>1,849,900</b>	<b>2,089,400</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL & CONSULTING SVCS	5,206	217	0	0	0
OTHER CONTRACTUAL SERVICE	3,970	2,503	5,000	5,000	3,000
FINGER PRINTING	4,672	4,539	5,000	5,000	5,000
REPRODUCTION & PRINTING	9,082	10,271	9,700	9,700	9,700
TRAVEL & TRAINING/STAFF	31,984	29,452	15,700	15,700	26,900
TRAVEL & TRAINING/NON-STAFF	0	445	0	0	0
DUES & MEMBERSHIPS	2,534	1,616	2,500	2,500	2,500
EXPENDABLE MATERIALS	25,445	21,302	15,000	15,000	10,000
POSTAGE	1,385	2,102	1,500	1,500	2,000
SMALL EQUIPMENT/CAPITAL	25,799	15,698	12,300	12,300	28,400
SMALL EQUIPMENT - AZ POST	115	0	0	0	0
AMMUNITION	12,762	15,070	13,500	13,500	13,500
AMMUNITION - Less than Lethal	0	0	0	0	10,000
POLICE EQUIPMENT	0	8,025	9,000	9,000	5,000
PROGRAMS	8,033	7,722	6,400	6,400	11,000
Special Response Team (SRT)	0	0	0	0	15,000
UNIFORMS	0	1,797	1,700	1,700	0
POLICE DOG/K-9	2,201	2,413	2,000	2,000	5,000
BOOKS & SUBSCRIPTIONS	2,503	2,715	3,200	3,200	3,000
RESERVES	0	0	0	0	9,000
AUTO PARTS & LABOR	63,981	72,738	60,000	60,000	60,000
AUTO PARTS & LABOR - AZ CJC	4,339	0	0	0	0
FUELS & LUBRICANTS	60,685	88,555	94,000	94,000	94,000
RENTAL & MAINTENANCE CONTRACTS	37,106	33,563	38,900	38,900	52,300
TECHNOLOGY & RADIO REPAIR	486	13,446	13,000	13,000	10,000
REPAIRS & MAINTENANCE	39,296	17,668	17,000	17,000	20,000
TELEPHONE	30,211	34,315	39,800	39,800	32,000
UTILITIES	27,257	27,179	23,100	23,100	17,500
CASUALTY LOSS	14,797	3,726	0	0	0
RICO	27,116	0	0	0	0
PRISONER EXPENSES	3,039	0	0	0	0
<b>TOTAL OPERATING</b>	<b>444,003</b>	<b>417,077</b>	<b>388,300</b>	<b>388,300</b>	<b>444,800</b>
<b>CAPITAL</b>					
GRANT EXPENDITURES	0	0	0	0	0
MULTI-AGENCY COMMUNICATIONS	50,659	19,089	0	0	0
MULTI-AGENCY MOBILE DATA COMM.	93,280	3,620	0	0	0
MULTI-AGENCY SPEC. RESP. TEAM	53,809	0	0	0	0
ATTA 09/10 PUBLIC AWARE GRANT	3,460	0	0	0	0
HOMELAND SECURITY - MDC SUMMIT	40,050	4,450	0	0	0
HOMELAND SECURITY - SRT Equipment	43,242	0	0	0	0
SPECIAL RESPONSE TEAM	5,585	0	0	0	0
JUSTICE ASSISTANCE GRANT PROG.	37,123	0	0	0	0
GOHS EQUIPMENT GRANT	12,241	0	0	0	0
DOJ - BULLET PROOF VESTS	0	2,259	0	0	0
OTHER CAPITAL EXPENSE	5,240	0	0	0	0
VEHICLE PURCHASE	27,167	74,933	36,300	36,300	0
GOHS - Motorcycle Grant	46,043	7,184	0	0	0
<b>TOTAL CAPITAL</b>	<b>417,899</b>	<b>111,535</b>	<b>36,300</b>	<b>36,300</b>	<b>0</b>
<b>TOTAL POLICE - Operations</b>	<b>3,468,685</b>	<b>2,274,111</b>	<b>2,281,000</b>	<b>2,274,500</b>	<b>2,534,200</b>

**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.

<b>City of Show Low, AZ</b>					
<b>Traffic Safety</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>POLICE - Traffic Safety</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES	0	67,219	70,300	70,300	76,500
OVERTIME	0	8,559	0	0	5,000
MEDICAL INSURANCE	0	12,254	15,100	15,100	16,800
FICA	0	4,513	5,400	5,400	6,200
RETIREMENT	0	12,326	12,400	12,400	16,400
WORKER'S COMP	0	2,310	2,500	2,500	2,900
OTHER ERE	0	234	100	100	300
UNIFORM ALLOWANCE	0	1,400	1,400	1,400	1,400
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>108,815</b>	<b>107,200</b>	<b>107,200</b>	<b>125,500</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL & CONSULTING SVCS	(0)	874	0	0	0
NOMINATION CHARGE	466	0	13,500	13,500	13,500
PLATE SCAN FEE	3,752	0	56,700	56,700	56,700
CONTRACT FEES	191,195	297,052	340,800	262,800	262,800
SERVICE FEES	15,000	23,900	25,000	25,000	24,000
REPRODUCTION & PRINTING	0	2,769	0	0	1,500
TRAVEL & TRAINING/STAFF	0	5,688	3,400	1,500	1,500
EXPENDABLE MATERIALS	8,141	3,214	0	0	0
SMALL EQUIPMENT/CAPITAL	12,922	16,949	97,800	60,000	4,100
Organizational Support	0	0	15,000	15,000	20,000
TELEPHONE	0	9,311	17,000	17,000	17,000
UTILITIES	988	3,337	5,000	5,000	5,000
<b>TOTAL OPERATING</b>	<b>232,464</b>	<b>363,093</b>	<b>574,200</b>	<b>456,500</b>	<b>406,100</b>
<b>CAPITAL</b>					
VEHICLE PURCHASE	0	720	0	0	0
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>720</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL POLICE - Traffic Safety</b>	<b>232,464</b>	<b>472,628</b>	<b>681,400</b>	<b>563,700</b>	<b>531,600</b>

Included in operating expenditures is \$357,000 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 paid and are funded through citation revenue.

All fines collected from photo enforcement are used to offset the costs of administering the program, to increase traffic safety awareness and to improve safety in the community. For FY2013 funds are allocated to continue the driver’s safety program at the high school. Additionally in FY2012 traffic signal battery backups have been installed at three locations and three more are currently in process.

Revenue/Savings	<u>587,800</u>
Expenditures	
Traffic Safety	531,600
Court Staffing	<u>56,200</u>
	<u>587,800</u>
<b>FY2013 Surplus (deficit)</b>	<u><b>0</b></u>

**Investigations:**

The Investigations Unit is comprised of 8.8 FTE employees and includes all detectives, school resource officers and police assistants assigned as crime scene/evidence technicians. The proposed FY2013 budget is a 18% increase over FY2012 and includes funds for evidence storage including a commercial grade refrigerator, fencing and building modifications. Other line-items are increased to allow for accurate tracking of expenditures within this division.

<b>City of Show Low, AZ</b>					
<b>Investigations</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>POLICE - Investigations</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES	0	358,736	401,600	401,600	434,600
PART-TIME WAGES	0	39,593	29,600	29,600	26,900
OVERTIME	0	43,275	0	0	30,000
MEDICAL INSURANCE	0	59,961	120,800	120,800	134,400
FICA	0	19,313	33,000	33,000	37,500
RETIREMENT	0	62,977	70,200	70,200	92,600
WORKER'S COMP	0	8,447	14,100	14,100	16,200
OTHER ERE	0	262	700	700	2,500
UNIFORM ALLOWANCE	0	10,500	9,800	9,800	9,800
POLICE ISSUED EQUIPMENT	0	0	0	0	0
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>603,064</b>	<b>679,800</b>	<b>679,800</b>	<b>784,500</b>
<b>OPERATING EXPENDITURES</b>					
OTHER CONTRACTUAL SERVICE	0	5,305	7,400	7,400	7,400
REPRODUCTION & PRINTING	0	77	0	0	100
TRAVEL & TRAINING/STAFF	0	8,962	11,200	7,700	10,500
DUES & MEMBERSHIPS	0	0	0	0	500
EXPENDABLES	0	962	0	0	4,000
DARE	0	36	0	0	0
SMALL EQUIPMENT/CAPITAL	0	0	0	0	16,900
POLICE EQUIPMENT	0	2,920	5,000	5,000	4,000
MCAT	0	0	0	0	1,000
REPAIRS & MAINTENANCE	0	138	0	0	0
TELEPHONE	0	(280)	1,300	1,300	0
<b>TOTAL OPERATING</b>	<b>0</b>	<b>18,120</b>	<b>24,900</b>	<b>21,400</b>	<b>44,400</b>
<b>TOTAL POLICE - Investigations</b>	<b>0</b>	<b>621,184</b>	<b>704,700</b>	<b>701,200</b>	<b>828,900</b>

**Administration:**

The Administration section is comprised of 5.0 FTE employees and includes the chief, administrative staff and police assistants assigned as transport officers. The proposed FY2013 budget is a 16% increase over FY2012 and includes operational amounts associated with the general administration of the Police department. As previously stated a full-time administrative assistant has been added to this division and the part-time positions have been eliminated to ensure consistent and appropriate support of the police department.

<b>City of Show Low, AZ</b>					
<b>Administration</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>POLICE - Administration</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES	0	241,548	228,600	228,600	275,200
PART-TIME WAGES	0	28,576	54,900	54,900	33,100
OVERTIME	0	7,404	8,000	8,000	3,000
MEDICAL INSURANCE	0	47,976	45,300	45,300	67,200
FICA	0	19,030	22,300	22,300	23,800
RETIREMENT	0	35,649	37,800	37,800	48,900
WORKER'S COMP	0	8,107	8,000	8,000	8,500
OTHER ERE	0	430	500	500	1,000
UNIFORM ALLOWANCE	0	2,800	2,800	2,800	2,800
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>391,519</b>	<b>408,200</b>	<b>408,200</b>	<b>463,500</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL & CONSULTING SVCS	0	1,452	4,000	4,000	13,000
TRAVEL & TRAINING/STAFF	0	2,919	5,500	5,500	9,000
DUES & MEMBERSHIPS	0	0	0	0	1,000
EXPENDABLE MATERIALS	0	136	0	0	0
PRISONER EXPENSES	0	2,903	5,200	5,200	5,200
	0	7,410	14,700	14,700	28,200
<b>TOTAL POLICE - Administration</b>	<b>0</b>	<b>398,929</b>	<b>422,900</b>	<b>422,900</b>	<b>491,700</b>

**Communications:**

The Communications budget of \$920,400 is an increase of \$53,500 (6%) over the FY2012 budget of \$866,900. This increase is directly attributable to the equipment replacement account carry forward and personnel costs. Even with the recent major upgrade of the dispatch center and communication consoles an additional allocation to this fund in FY2013 is included at \$50,000. This account is an accumulation fund, so all unspent funds from FY2012 have been carried forward into the FY2013 final budget.

<b>City of Show Low, AZ</b>					
<b>Communications</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>COMMUNICATIONS</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	443,214	352,780	416,900	416,900	411,000
PART-TIME WAGES	380	17,993	10,000	10,000	10,000
TEMPORARY PERSONNEL	2,056	0	0	0	0
OVERTIME	61,087	49,357	35,000	35,000	35,000
MEDICAL INSURANCE	98,321	93,288	166,100	166,100	184,800
FICA	40,444	34,178	35,300	35,300	34,900
RETIREMENT	47,867	34,423	46,700	46,700	50,800
WORKER'S COMP	3,313	2,268	1,300	1,300	1,200
OTHER ERE	0	625	700	700	900
UNIFORM ALLOWANCE	0	1,400	1,400	1,400	1,400
	696,682	586,311	713,400	713,400	730,000
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL & CONSULTING SVCS	0	3,408	1,300	1,300	1,000
TRAVEL & TRAINING/STAFF	10,504	8,440	10,000	10,000	10,000
DUES & MEMBERSHIPS	568	466	600	600	600
EXPENDABLE MATERIALS	4,372	3,096	4,800	4,800	4,800
SMALL EQUIPMENT/CAPITAL	11,017	11,679	14,000	14,000	20,000
BOOKS & SUBSCRIPTIONS	0	179	300	300	0
TELEPHONE	220	0	0	0	0
<b>TOTAL OPERATING</b>	26,681	27,268	31,000	31,000	36,400
<b>CAPITAL</b>					
EQUIPMENT REPLACEMENT	29,346	25,422	122,500	18,500	154,000
<b>TOTAL CAPITAL</b>	29,346	25,422	122,500	18,500	154,000
<b>TOTAL COMMUNICATIONS</b>	752,709	639,001	866,900	762,900	920,400

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 FY2013 estimated revenue from this service is programmed at \$184,100 as detailed below.

<b>Dispatching Services</b>	<b>Amount</b>
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	90,000
	<b>\$ 184,100</b>

***Animal Control:***

The animal control budget of \$196,200 is an increase of \$13,200 (7%) over the FY2012 budget of \$183,000. This increase includes personnel costs and improvements to the animal watering system and dog runs. Included in this budget are all costs related to animal control in the community and the maintenance and operation of the animal shelter.

<b>City of Show Low, AZ</b>					
<b>Animal Control</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>ANIMAL CONTROL</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	68,060	68,555	71,300	71,300	77,400
PART-TIME WAGES	3,024	16,981	18,400	18,400	19,100
OVERTIME	8,795	8,910	8,000	8,000	8,000
MEDICAL INSURANCE	18,135	21,204	30,200	30,200	33,600
FICA	6,075	7,346	7,500	7,500	8,000
RETIREMENT	7,217	7,715	8,000	8,000	9,500
WORKER'S COMP	1,533	1,850	2,000	2,000	2,100
OTHER ERE	0	70	200	200	200
UNIFORM ALLOWANCE	3,201	2,800	2,800	2,800	2,800
<b>TOTAL PERSONNEL</b>	<b>116,040</b>	<b>135,431</b>	<b>148,400</b>	<b>148,400</b>	<b>160,700</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL & CONSULTING SVCS	0	246	2,500	2,500	1,000
OTHER CONTRACTUAL	133	212	0	0	0
REPRODUCTION & PRINTING	0	82	500	500	0
TRAVEL & TRAINING/STAFF	1,893	1,478	2,000	2,000	3,000
EXPENDABLE MATERIALS	6,868	11,541	6,500	6,500	6,500
SMALL EQUIPMENT/CAPITAL	0	2,183	2,000	2,000	3,500
UNIFORMS	0	271	200	200	0
AUTO PARTS & LABOR	1,392	4,565	1,800	1,800	1,800
FUELS & LUBRICANTS	5,328	7,089	7,500	7,500	7,500
REPAIRS & MAINTENANCE	0	0	0	0	500
TELEPHONE	200	0	400	400	500
UTILITIES	11,130	12,053	11,200	11,200	11,200
CASUALTY LOSS	0	3,022	0	0	0
<b>TOTAL OPERATING</b>	<b>26,944</b>	<b>42,742</b>	<b>34,600</b>	<b>34,600</b>	<b>35,500</b>
<b>TOTAL ANIMAL CONTROL</b>	<b>142,984</b>	<b>178,173</b>	<b>183,000</b>	<b>183,000</b>	<b>196,200</b>



*City of Show Low, Arizona*  
*City Magistrate*  
*FY2013 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 \$199,100 represents a \$16,300 (9%) increase over the FY2012 budget of \$182,800. Increases to this department are based directly related to personnel cost increases and increases in bank charges. Bank charges are fees that are paid by the city for the acceptance of credit cards.

<b>City of Show Low, AZ</b>					
<b>City Magistrate</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>CITY MAGISTRATE</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	98,128	112,182	102,300	102,300	108,600
PART-TIME WAGES	0	6,210	14,000	14,000	14,600
OVERTIME	0	0	0	0	0
MEDICAL INSURANCE	21,801	30,481	30,200	30,200	33,600
FICA	7,353	8,889	8,900	8,900	9,400
RETIREMENT	6,261	7,888	10,300	10,300	12,100
WORKER'S COMP	224	256	300	300	300
OTHER ERE	0	143	200	200	200
<b>TOTAL PERSONNEL</b>	<b>133,767</b>	<b>166,047</b>	<b>166,200</b>	<b>166,200</b>	<b>178,800</b>
<b>OPERATING EXPENDITURES</b>					
Professional & Consulting Services	0	2,150	500	0	500
LEGAL FEES	100	45	500	0	500
JAIL FEES	0	0	0	0	0
TRAVEL & TRAINING/STAFF	(113)	0	0	0	0
DUES & MEMBERSHIPS	50	175	100	0	200
EXPENDABLE MATERIALS	1,769	1,221	1,600	1,200	1,600
POSTAGE	903	1,178	1,300	1,300	1,300
BOOKS & SUBSCRIPTIONS	172	175	300	300	300
RENTAL & MAINTENANCE CONTRACTS	3,730	4,588	4,300	5,400	5,400
REPAIRS & MAINTENANCE	744	486	500	0	500
TELEPHONE	0	0	0	0	0
BANK CHARGES	8,986	9,071	7,500	10,000	10,000
<b>TOTAL OPERATING</b>	<b>16,342</b>	<b>19,089</b>	<b>16,600</b>	<b>18,200</b>	<b>20,300</b>
<b>TOTAL CITY MAGISTRATE</b>	<b>150,109</b>	<b>185,136</b>	<b>182,800</b>	<b>184,400</b>	<b>199,100</b>

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 and total an estimated \$20,000.

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.

<b>Position Summary</b>					
<b>City Magistrate</b>					
	<u>Actual</u> <u>FY2010</u>	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Budget</u> <u>FY2013</u>	<u>change</u>
City Magistrate	0.5	0.5	0.5	0.5	0.0
Chief Judicial Clerk	1.0	1.0	1.0	1.0	0.0
Court Clerk	<u>3.0</u>	<u>2.0</u>	<u>1.5</u>	<u>1.5</u>	<u>0.0</u>
	<u>4.5</u>	<u>3.5</u>	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>

**Capital:**

No capital has been programmed for this department.

<b>City Magistrate - Capital</b>		
Fiscal Year 2013		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



*City of Show Low, Arizona*  
*Engineering*  
*FY2013 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 \$536,900 is a \$50,200 (10%) increase over the FY2012 budget of \$486,700. Increases in personnel costs, including the addition of an Engineering Technician, are directly responsible for this increase. Personnel costs comprise 91% of the Engineering departments budget.

<b>City of Show Low, AZ</b>					
<b>Engineering</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
<b>ENGINEERING</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	285,852	296,517	309,200	309,200	340,900
Part-Time Wages	285,852	296,517	0	0	0
OVERTIME	384	0	0	0	0
MEDICAL INSURANCE	37,731	37,314	68,000	68,000	84,000
FICA	21,454	22,734	23,600	23,600	26,100
RETIREMENT	24,374	26,882	28,200	28,200	34,500
WORKER'S COMP	3,251	1,489	1,400	1,400	1,500
OTHER ERE	0	514	600	600	600
<b>TOTAL PERSONNEL</b>	<b>658,898</b>	<b>681,967</b>	<b>431,000</b>	<b>431,000</b>	<b>487,600</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL & CONSULTING SVCS	14,000	5,688	10,000	10,000	7,000
LEGAL ADS & NOTICES	775	508	500	500	500
REPRODUCTION & PRINTING	0	60	100	100	0
TRAVEL & TRAINING/STAFF	901	1,703	3,000	3,000	2,500
DUES & MEMBERSHIPS	470	947	2,000	2,000	1,000
EXPENDABLE MATERIALS	3,038	4,915	5,000	5,000	5,000
POSTAGE	308	291	500	500	500
SMALL EQUIPMENT/CAPITAL	2,767	1,374	5,000	5,000	5,000
BOOKS & SUBSCRIPTIONS	25	150	300	300	0
AUTO PARTS & LABOR	1,047	338	3,000	3,000	1,500
FUELS & LUBRICANTS	2,859	2,783	3,500	3,500	3,000
RENTAL & MAINTENANCE CONTRACTS	15,133	20,353	21,000	21,000	21,500
TELEPHONE	1,847	1,665	1,800	1,800	1,800
CASUALTY LOSS	1,680	0	0	0	0
<b>TOTAL OPERATING</b>	<b>44,851</b>	<b>40,774</b>	<b>55,700</b>	<b>55,700</b>	<b>49,300</b>
<b>TOTAL ENGINEERING</b>	<b>703,750</b>	<b>722,741</b>	<b>486,700</b>	<b>486,700</b>	<b>536,900</b>

For FY2013 funding for a full time Engineering Technician is included beginning January 1, 2013 (6-months). For the past two years this position had been split with the sewer department, when the position was vacated it was determined that a full-time position in the wastewater

department was required so the duties within the Engineering department were removed. Inclusion of this position enables the engineering department to continue with in-house drafting, design and survey work. As this position is funded for 50% of the year, management and the department will evaluate the state of the economy and additional outsourcing options prior to filling the position.

<b>Position Summary</b>					
<b>Engineering Department</b>					
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
	<b><u>FY2010</u></b>	<b><u>FY2011</u></b>	<b><u>FY2012</u></b>	<b><u>FY2013</u></b>	<b><u>change</u></b>
Public Works 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	1.0	1.0	1.0	1.0	0.0
Engineering Technician	0.0	0.0	0.0	1.0	1.0
Administrative Assistant II	0.5	0.5	0.5	0.5	0.0
Real Estate Administrator	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>
Total	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>6.0</u>	<u>1.0</u>

**Capital:**

Two capital items are included in the FY2013 budget. A GPS Survey unit that will replace our existing equipment which is over eight years old. The existing equipment can no longer be repaired or take software updates. An update to our aerial mapping which was last done in 2006 is included at a cost of \$180,000. This mapping will encompass 90 square miles of aerial photography and approximately 25 square miles of topographical data. Updated aerial mapping is a crucial element of our GIS capabilities.

<b>Engineering - Capital</b>		
<b>Fiscal Year 2013</b>		
<b><u>Description</u></b>	<b><u>Account</u></b>	<b><u>Amount</u></b>
Aerial Mapping	22-450-495-7300-1304	180,000
Survey Equipment	22-450-495-7410-0000	<u>45,000</u>
<b>Total Engineering Capital</b>		<b><u>225,000</u></b>



*City of Show Low, Arizona*  
*Streets (HURF)*  
*FY2013 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 FY2013 budget of \$6,132,300 is a \$374,500 (6%) decrease from the FY2012 budget of \$6,506,800.

<b>City of Show Low</b>					
<b>Highway User Revenue Fund (HURF) - Streets</b>					
<b>Fiscal Year 2013</b>					
<b>Expenditures</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget</b>
Personnel	627,090	580,382	610,400	610,400	657,600
Operating Supplies & Services	318,105	286,345	331,800	331,800	352,900
Capital	<u>1,374,209</u>	<u>1,135,302</u>	<u>5,564,600</u>	<u>2,044,900</u>	<u>5,121,800</u>
Total All Expenditures	<u>2,319,404</u>	<u>2,002,029</u>	<u>6,506,800</u>	<u>2,987,100</u>	<u>6,132,300</u>
<b>Revenues</b>					
Highway User Revenue Funds	1,180,976	1,223,150	1,066,900	1,066,900	1,161,400
Grants	92,973	0	2,892,700	600,000	2,253,200
Other	148,184	14,120	53,500	70,700	3,500
Beginning Fund Balance	112,863	1,033,882	1,526,600	1,202,967	1,253,600
General Fund Subsidy	<u>1,818,290</u>	<u>933,843</u>	<u>1,454,000</u>	<u>1,300,100</u>	<u>1,460,600</u>
Total Revenue	<u>3,353,286</u>	<u>3,204,995</u>	<u>6,993,700</u>	<u>4,240,667</u>	<u>6,132,300</u>

When adjusted for capital the streets budget shows an increase of \$68,300 (7%) over the FY2012 budget. The majority of this increase is personnel related expenses, however emphasizing the City's commitment to employee safety there are substantial increases in personal protective equipment and safety training. Combined with the addition of a Loss Control/Safety Coordinator in the Human Resources department, the City's commitment to employee safety is clear. Additional safety elements in the budget include funds to replace signs throughout the city that no longer meet regulatory standards.

Funds are programmed for radio replacements and replacement of an asphalt saw that is used virtually every day. A request for message board trailers is not included in the adopted budget, however once the final reconciliation of traffic safety revenues and expenditures is complete, any available funds will be utilized to purchase solar powered message boards to replace our current boards.

<b>Position Summary</b>					
<b>Highway Users Revenue Fund (HURF) - Streets</b>					
	<u>Actual</u> <u>FY2010</u>	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Budget</u> <u>FY2013</u>	<u>Change</u>
Public Works Director	1.0	0.0	0.0	0.0	0.0
Public Works Operations Manager*	0.0	1.0	1.0	1.0	0.0
Administrative Assistant*	0.0	0.0	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	0.0	0.0	1.0	1.0	0.0
Technician I	4.3	4.0	3.0	3.0	0.0
Fleet Manager	1.0	0.0	0.0	0.0	0.0
Mechanic	<u>1.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>
Total	<u>10.3</u>	<u>10.0</u>	<u>11.0</u>	<u>11.0</u>	<u>0.0</u>
*Split equally between Streets, Water and Wastewater					

### Capital:

For FY2013 capital items programmed for streets total \$5,121,800. 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 are programmed for the replacement of a backhoe and general facility improvements at the public works yard. Based on employee feedback, the public works yard facility improvements is funded at a level beyond that which was originally requested to ensure that our employees are in safe and aesthetically sound facilities.

<b>Streets - Capital</b>		
<b>Fiscal Year 2013</b>		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Scott Ranch Road	12-500-495-7300-7300	749,300
R & R Program Maintenance	12-500-495-7300-5791	598,600
Mcneil Reconstruction	12-500-495-7300-1102	75,000
RAC Grant - Fools Hollow Lake	12-500-495-7300-1203	10,200
Streetscape Grates	12-500-495-7310-0000	65,000
Drainage Project-Central & Paloma	12-500-495-7300-1305	60,000
43rd Ave (Old HWY 160) Rebuild Road	12-500-495-7300-1306	700,000
Public Works Yard Facility Improvements	12-500-495-7300-1307	130,000
Traffic Signal - 9th & DOC	12-500-495-7310-1308	150,000
SL Lake Rd - WalMart to Lake (Rebuild)	12-500-495-7300-1207	236,300
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
Backhoe (replacement)	12-500-495-7410-0000	110,000
<b>Total Streets Capital</b>		<b><u>5,121,800</u></b>

Several locally funded road re-construction projects are included in the adopted budget. These projects have been prioritized by the public works department and represent the roads in the most critical need of repair/reconstruction. The City's portion of a traffic signal at the intersection of 9<sup>th</sup> and Deuce of Clubs is included. This project will be built by ADOT and cost shared with ADOT paying 50% and the remainder split between the city and county. All of the projects included for funding in FY2013 are to be paid for utilizing general fund money and grants.

Several large capital projects included in the FY2012 budget have been carried forward with the adoption of the final budget. Those projects are shown above and several include a significant portion of federal and state funding.

**City of Show Low, AZ**

**Streets**

Fiscal Year 2013

	FY2010 Actual	FY2011 Actual	FY2012 Amended	FY2012 Estimate	FY2013 Budget
<b>HIGHWAY USERS ROAD FUND</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	408,652	371,904	349,200	349,200	369,800
PART-TIME WAGES	3,626	0	0	0	0
OVERTIME	9,851	8,222	15,000	15,000	15,000
MEDICAL INSURANCE	109,665	114,258	159,500	159,500	177,400
FICA	31,530	28,302	27,100	27,100	28,500
RETIREMENT	39,247	32,357	35,700	35,700	41,400
WORKER'S COMP	18,781	21,544	20,900	20,900	22,000
OTHER ERE	0	629	500	500	500
UNIFORM ALLOWANCE	5,738	3,164	2,500	2,500	3,000
<b>TOTAL PERSONNEL</b>	<b>627,090</b>	<b>580,382</b>	<b>610,400</b>	<b>610,400</b>	<b>657,600</b>
<b>OPERATING EXPENDITURES</b>					
STREET REPAIR & MAINTENANCE	94,065	67,522	77,700	72,400	75,000
OTHER CONTRACTUAL SERVICE	13,051	15,123	100	0	300
LEGAL ADS & NOTICES	160	0	0	0	0
REPRODUCTION & PRINTING	0	0	0	0	200
TRAVEL & TRAINING/STAFF	2,842	4,513	4,300	4,300	5,000
Safety Training	0	0	0	0	2,500
DUES & MEMBERSHIPS	339	793	500	500	500
EXPENDABLE MATERIALS	14,185	12,183	13,500	10,000	10,000
Graffiti Removal	0	59	900	1,000	2,000
Weed Control	0	4,900	7,500	7,500	7,900
Sign Maintenance	0	0	6,500	8,000	12,000
POSTAGE	79	62	100	100	100
Personal Protective Equipment	0	0	2,200	2,500	4,300
SMALL EQUIPMENT/CAPITAL	2,890	2,847	6,600	9,000	16,600
UNIFORMS	0	1,583	1,600	1,600	0
BOOKS & SUBSCRIPTIONS	0	100	0	0	600
AUTO PARTS & LABOR	94,197	84,764	97,800	97,800	97,800
FUELS & LUBRICANTS	58,212	58,083	68,000	68,000	65,000
EQUIPMENT RENTAL-OTHER	14,644	4,181	6,500	4,100	6,500
REPAIRS & MAINTENANCE	3,084	5,128	5,000	5,000	5,000
REPAIRS & MAINTENANCE - Street Lights	0	940	0	7,000	7,000
De-Icer	0	0	10,000	10,000	10,000
TELEPHONE	2,134	1,238	1,500	1,500	1,500
UTILITIES	17,791	21,682	20,500	20,500	23,100
CASUALTY LOSS	431	646	1,000	1,000	0
<b>TOTAL OPERATING</b>	<b>318,105</b>	<b>286,345</b>	<b>331,800</b>	<b>331,800</b>	<b>352,900</b>
<b>CAPITAL</b>					
WEST WHIPPLE ROAD RECONSTRUCT	322,069	0	0	0	0
REBUILD CENTRAL AT PALOMA	316,940	0	0	0	0
OLD LINDEN RD IMPROVEMENTS	43,353	451,144	0	0	0
R & R PROGRAM	330,738	437,335	412,500	213,900	598,600
RAC Grant - Fools Hollow Lake	0	0	10,200	0	10,200
SCOTT RANCH ROAD	219,764	46,217	1,369,300	620,000	749,300
9th Street Improvements	0	0	36,000	36,000	0
Adams Reconstruction	0	0	120,000	107,100	0
McNeil Reconstruction	0	0	150,000	75,000	75,000
Willis & Third Reconstruction	0	0	50,000	50,000	0
13th Place Reconstruction	0	0	30,000	30,000	0
Sierra Pines Trl - US 60 to Ridge Crest	0	0	524,000	475,200	0
West Wood Subdivision Rds (Rebuild)	0	0	156,000	4,800	0
SL Lake Rd - WalMart to Lake (Rebuild)	0	0	264,000	27,700	236,300
US60 Multi-Use Pathway & Sidewalks	0	0	802,300	0	802,300
Downtown Pedestrian Enhancements	0	0	742,400	0	742,400
Whipple Road - Phase II	0	0	692,700	0	692,700
Park Valley Rd to 23rd	0	0	55,200	55,200	0
Spreader Rack Structure	0	0	0	200,000	0
Drainage Project-Central & Paloma	0	0	0	0	60,000
43rd Ave (Old HWY 160) Rebuild Road	0	0	0	0	700,000
Public Works Yard Facility Improvements	0	0	0	0	130,000
IMPROVEMENTS	26,144	35,691	0	0	65,000
Traffic Signal - Old Linden Rd & SR260	0	153,740	0	0	0
HSIP - Sign Improvement	0	0	50,000	50,000	0
Traffic Signal - 9th & DOC	0	0	0	0	150,000
STREET LIGHTS(CIP)	53,487	1,313	0	0	0
EQUIPMENT PURCHASE	61,713	9,862	0	0	0
Backhoe (replacement)	0	0	0	0	110,000
VEHICLES	0	0	100,000	100,000	0
<b>TOTAL CAPITAL</b>	<b>1,374,209</b>	<b>1,135,302</b>	<b>5,564,600</b>	<b>2,044,900</b>	<b>5,121,800</b>
<b>TOTAL HIGHWAY USERS ROAD FUND</b>	<b>2,319,404</b>	<b>2,002,029</b>	<b>6,506,800</b>	<b>2,987,100</b>	<b>6,132,300</b>



*City of Show Low, Arizona*  
*Airport*  
*FY2013 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 FY2013 budget of \$3,922,500 is a \$1,036,600 (36%) increase over the FY2012 budget of \$2,885,900. When the budget is adjusted for federal and state grants the overall increase is \$66,500 (5%). This increase is mainly attributable to the projected increase in fuel for resale purchases. Any increase in this line-item is more than offset by a corresponding increase in revenue.

<b>City of Show Low Airport Fiscal Year 2013</b>					
<b>Expenditures</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget</b>
Personnel	177,634	233,817	270,300	270,300	278,400
Operating Supplies & Services	947,126	980,428	895,300	893,600	1,013,700
Capital	<u>1,813,774</u>	<u>280,399</u>	<u>1,720,300</u>	<u>741,600</u>	<u>2,630,400</u>
Total All Expenditures	<u>2,938,535</u>	<u>1,494,645</u>	<u>2,885,900</u>	<u>1,905,500</u>	<u>3,922,500</u>
<b>Revenues</b>					
Federal/State Grants	1,786,294	280,367	1,518,200	567,200	2,616,000
Fuel/Oil/Retail Sales	635,828	877,686	724,000	805,000	844,800
Leases	273,415	279,813	238,000	248,000	248,000
Other	54,191	37,529	52,500	60,500	52,500
Beginning Fund Balance	362,333	173,526	63,600	154,277	0
General Fund Subsidy	<u>0</u>	<u>0</u>	<u>286,900</u>	<u>70,500</u>	<u>161,200</u>
Total Revenue	<u>3,112,061</u>	<u>1,648,922</u>	<u>2,883,200</u>	<u>1,905,477</u>	<u>3,922,500</u>

Federal and state grants have historically accounted for a large portion of the revenue and expenditures within the airport fund. This trend continues into the current fiscal year. In addition to the items listed below, airport staff will continue to pursue opportunities associated with these outside funding sources.

<b>Position Summary</b>					
<b>Airport</b>					
	<u>Actual</u> <u>FY2010</u>	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Budget</u> <u>FY2013</u>	<u>change</u>
Airport Manager	1.0	1.0	1.0	1.0	0.0
Airport Lineman	<u>3.2</u>	<u>3.2</u>	<u>3.5</u>	<u>3.1</u>	<u>(0.4)</u>
Total	<u>4.2</u>	<u>4.2</u>	<u>4.5</u>	<u>4.1</u>	<u>(0.4)</u>

**Capital:**

Newly funded projects for FY2013 total \$1,650,000 and are itemized below, both of these projects are grant funded. Also included are those unfinished grant funded projects from FY2012 which have been carried forward and included in the final FY2013 budget. Total capital for FY2013 is \$2,630,400.

<b>Airport - Capital</b>		
<b>Fiscal Year 2013</b>		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Apron E of Terminal - Phase 1	41-750-495-7300-1309	1,350,000
De-icing containment facility	41-750-495-7300-1310	300,000
Runway 6/24 - Safety Area improvements	41-750-495-7300-3519	130,400
Design and Construct Runway 18/36	41-750-495-7300-1214	350,000
Underground relocation of Powerlines (HWY 77)	41-750-495-7300-1215	<u>500,000</u>
<b>Total Airport Capital</b>		<b><u>2,630,400</u></b>

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 FY2013 capital program. The federal government has been evaluating the possibility of reducing their contribution to 90%, however we continue to qualify for the 95% federal funds.

	<u>Federal</u>	<u>State</u>	<u>City</u>	<u>Total</u>
Apron E of Terminal - Phase 1	\$ 1,282,500	\$ 33,750	\$ 33,750	\$ 1,350,000
De-icing containment facility	285,000	7,500	7,500	300,000
Runway 6/24 - Safety Area improvements	123,880	3,260	3,260	130,400
Design and Construct Runway 18/36	332,500	8,750	8,750	350,000
Underground relocation of Powerlines (HWY 77)	475,000	12,500	12,500	500,000
	<b>\$ 2,498,880</b>	<b>\$ 65,760</b>	<b>\$ 65,760</b>	<b>\$ 2,630,400</b>

**City of Show Low, AZ**

**Airport**

Fiscal Year 2013

	FY2010 Actual	FY2011 Actual	FY2012 Amended	FY2012 Estimate	FY2013 Budget
<b>AIRPORT FUND</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	107,874	152,713	154,700	154,700	163,500
PART-TIME WAGES	817	626	14,300	14,300	4,300
OVERTIME	8,190	5,512	5,000	5,000	5,000
MEDICAL INSURANCE	33,902	41,182	60,400	60,400	67,200
FICA	9,305	11,684	13,300	13,300	13,200
RETIREMENT	11,915	15,564	16,100	16,100	18,800
WORKER'S COMP	4,064	4,365	4,900	4,900	4,800
OTHER ERE	0	271	300	300	300
UNIFORM ALLOWANCE	1,567	1,900	1,300	1,300	1,300
<b>TOTAL PERSONNEL</b>	<b>177,634</b>	<b>233,817</b>	<b>270,300</b>	<b>270,300</b>	<b>278,400</b>
<b>OPERATING EXPENDITURES</b>					
FUEL FOR RESALE	460,116	680,132	600,000	600,000	700,000
OIL FOR RESALE	1,277	1,717	1,000	1,000	2,500
MERCHANDISE FOR RESALE	2,228	2,336	1,000	1,000	1,500
PROFESSIONAL & CONSULTING SVCS	720	2,287	0	0	0
OTHER CONTRACTUAL SERVICE	8,905	8,840	9,000	9,000	23,500
LEGAL - GENERAL COUNSEL	0	908	0	0	0
ADVERTISING & PUBLICITY	1,073	1,038	1,000	1,000	2,000
LEGAL ADS & NOTICES	650	51	500	500	800
REPRODUCTION & PRINTING	20	16	300	300	600
TRAVEL & TRAINING/STAFF	6,961	1,788	2,400	2,400	3,000
TRAVEL & TRAINING/NON-STAFF	1,200	0	0	0	0
DUES & MEMBERSHIPS	69	365	400	400	400
EXPENDABLE MATERIALS	3,013	1,610	3,000	3,000	2,000
POSTAGE	1,016	471	600	600	800
SMALL EQUIPMENT/CAPITAL	4,022	2,315	8,000	8,000	8,000
UNIFORMS	0	486	0	0	900
BOOKS & SUBSCRIPTIONS	430	360	0	0	0
AUTO PARTS & LABOR	10,329	5,537	7,500	7,500	9,000
FUELS & LUBRICANTS	3,644	6,308	6,200	6,200	6,500
SAFETY EQUIPMENT	64	483	500	500	500
REPAIRS & MAINTENANCE	74,024	42,216	43,500	41,800	40,000
TELEPHONE	859	850	1,000	1,000	1,000
UTILITIES	60,445	54,879	50,000	50,000	47,300
INSURANCE PREMIUMS	9,256	16,022	12,500	12,500	15,500
BANK CHARGES	1,384	0	0	0	1,000
USE PERMITS	0	0	500	500	500
DEBT PRINCIPAL	210,554	75,000	75,000	75,000	75,000
DEBT INTEREST	84,867	74,413	71,400	71,400	71,400
<b>TOTAL OPERATING</b>	<b>947,126</b>	<b>980,428</b>	<b>895,300</b>	<b>893,600</b>	<b>1,013,700</b>
<b>CAPITAL</b>					
Wildlife Hazard Assesment	33,527	34,308	800	800	0
RUNWAY 6/24 - Safety Area improvements	1,676,354	219,795	219,700	91,000	130,400
RUNWAY 6/24 - Environmental Assesment	33,947	0	0	0	0
RUNWAY 36 PROTECTION ZONE LAND	42,043	10,600	49,400	49,400	0
COMMUNITY CHALLENGE LANDSCAPE	5,613	0	0	0	0
SAFETY MANAGEMENT SYSTEM PROG.	22,291	15,696	11,800	11,800	0
Design and Construct Runway 18/36	0	0	350,000	0	350,000
HWY77 - UNDERGROUND POWERLINES	0	0	500,000	0	500,000
Airport Center Ramp Repair - Slurry	0	0	60,000	60,000	0
Apron E of Terminal - Phase 1	0	0	0	0	1,350,000
De-icing containment facility	0	0	0	0	300,000
Land Acquisition	0	0	115,000	115,000	0
SNOW REMOVAL Equipment Grant	0	0	413,600	413,600	0
<b>TOTAL CAPITAL</b>	<b>1,813,774</b>	<b>280,399</b>	<b>1,720,300</b>	<b>741,600</b>	<b>2,630,400</b>
<b>TOTAL AIRPORT FUND</b>	<b>2,938,535</b>	<b>1,494,645</b>	<b>2,885,900</b>	<b>1,905,500</b>	<b>3,922,500</b>



*City of Show Low, Arizona*  
*Debt Service Fund*  
*FY2013 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 FY2013 budget of \$1,181,100 represents an increase of \$209,000 (22%) over the FY2012 budget of \$972,100. An additional \$1,704,899 of debt was issued in FY2012 associated with energy efficiency projects, pool de-humidification and ball field lights. Two lease purchase financings were completed for these projects, one of which is a traditional tax-exempt lease purchase; the other is a federally subsidized Qualified Energy Conservation Bond (QECCB). The QECCB debt is taxable and a federal interest rate credit is issued to the city prior to all interest payments.

<b>Expenditures</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget</b>
Debt Principal	1,111,946	570,000	595,000	595,000	665,000
Debt Interest	438,850	400,348	377,100	377,100	516,100
Other Expenses	<u>12,699</u>	<u>433</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>1,563,495</u>	<u>970,781</u>	<u>972,100</u>	<u>972,100</u>	<u>1,181,100</u>
<b>Revenues</b>					
Transfers from other funds	1,012,030	1,017,622	988,100	972,100	1,157,800
Interest	22,666	4,943	0	200	0
Intergovernmental (QECCB)	0	0	0	0	23,300
Beginning Fund Balance	<u>1,248,199</u>	<u>719,400</u>	<u>(16,000)</u>	<u>771,183</u>	<u>771,400</u>
Total Revenue	<u>2,282,894</u>	<u>1,741,964</u>	<u>972,100</u>	<u>1,743,483</u>	<u>1,952,500</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/Lease Purchase Issues**

Fiscal Year 2013

<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
Energy Efficiency (QECCB)	July, 2027	723,803
Recreation Facilities	July, 2017	980,096

Although not set for retirement until next fiscal year the Council has directed that the Senior Center note is paid off one year. Full funding to pay off this debt is included in this budget.



*City of Show Low, Arizona*  
*Self-Insurance Fund*  
*FY2013 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, dental and wellness programs.

**Departmental Budget:**

The FY2013 budget of \$3,071,400 represents an increase of \$907,000 (42%) over the FY2012 budget of \$2,164,400. Premium payments, the amount we charge ourselves and our employees for this coverage is estimated at \$2,492,100 an increase of 331,200 (15%) over FY2012. This increase is attributable to the number of employees in our program and modifications to our rates implemented the last two years and not reflected in our budgeted total.

<b>City of Show Low Self-Insurance Fund Fiscal Year 2013</b>					
<b>Expenditures</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget</b>
Medical Expenses	1,559,392	1,051,349	1,897,800	1,400,000	2,795,400
Premiums & TPA	247,474	196,059	265,600	265,600	250,000
Wellness	0	0	0	0	25,000
Other Expenses	<u>10,022</u>	<u>529</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total All Expenditures	<u>1,816,888</u>	<u>1,247,937</u>	<u>2,164,400</u>	<u>1,666,600</u>	<u>3,071,400</u>
<b>Revenues</b>					
Premiums	1,469,949	1,447,386	2,160,900	1,600,000	2,492,100
Interest	1,055	1,723	1,500	4,200	1,500
Beginning Fund Balance	<u>784,878</u>	<u>438,994</u>	<u>2,000</u>	<u>640,166</u>	<u>577,800</u>
Total Revenue	<u>2,255,882</u>	<u>1,888,103</u>	<u>2,164,400</u>	<u>2,244,366</u>	<u>3,071,400</u>

Currently our premiums for family medical/dental coverage cost approximately \$1,567 per month (\$18,809 annually). On average, the City contributes approximately 89% of the cost with the employee contributing the remaining 11%. 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. Medical expenses are budgeted to balance out the fund and will reflect actual experience as well. New for FY2013 is funding for a citywide wellness program. As part of our attempt to control costs and provide benefits to the city a wellness program has been developed which rewards employees for maintaining a healthy lifestyle.

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*  
*FY2013 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 FY2013 budget of \$90,000 represents an increase of \$11,200 (14%) over the FY2012 budget of \$78,800. Cemetery operations include only those costs directly related to cemetery services, personnel and maintenance costs are not currently programmed within this fund.

<b>City of Show Low Cemetery Fiscal Year 2013</b>					
<b>Expenditures</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget</b>
Operating Supplies & Services	10,000	12,383	15,000	11,600	15,000
Capital/Transfers	<u>13,506</u>	<u>154,471</u>	<u>63,800</u>	<u>63,800</u>	<u>75,000</u>
Total All Expenditures	<u>23,506</u>	<u>166,854</u>	<u>78,800</u>	<u>75,400</u>	<u>90,000</u>
<b>Revenues</b>					
Cemetery Fees	27,497	20,726	25,500	22,400	100,300
Beginning Fund Balance	<u>184,843</u>	<u>188,834</u>	<u>39,800</u>	<u>42,707</u>	<u>(10,300)</u>
Total Revenue	<u>212,340</u>	<u>209,560</u>	<u>65,300</u>	<u>65,107</u>	<u>90,000</u>

**Capital:**

Construction of a permanent cemetery restroom has been included in the budget for \$75,000 this project will be overseen by our Parks staff and includes the cost of connecting to our water and sewer systems.

<b>Cemetery - Capital Fiscal Year 2013</b>		
<b>Description</b>	<b>Account</b>	<b>Amount</b>
Cemetery Restroom	16-550-495-7300-1301	75,000



*City of Show Low, Arizona*  
*Water Services*  
*FY2013 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 FY2013 water budget of \$5,711,700 is a \$928,800 (14%) decrease from the FY2012 budget of \$6,640,500. This overall decrease is directly attributable to the completion of the Scotts Pine Meadow waterline project. 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 were implemented in fiscal year 2012 and will be adjusted again during FY2013. 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 revised 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.

<b>City of Show Low</b>					
<b>Water</b>					
<b>Fiscal Year 2013</b>					
<b>Expenditures</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget</b>
Personnel	791,007	552,195	864,400	864,400	985,100
Operating Supplies & Services	582,586	713,675	1,415,600	1,175,500	1,501,100
Capital	<u>1,054,653</u>	<u>2,649,698</u>	<u>4,360,500</u>	<u>1,992,500</u>	<u>3,225,500</u>
Total All Expenditures	<u>2,428,246</u>	<u>3,915,568</u>	<u>6,640,500</u>	<u>4,032,400</u>	<u>5,711,700</u>
<b>Revenues</b>					
Water User Fees	2,033,881	2,174,017	2,668,100	2,801,400	3,060,800
Late Fees	44,162	47,479	35,000	115,000	115,000
Other	412,107	29,377	18,000	41,400	26,500
Proceeds from Debt	0	1,570,149	3,200,000	1,600,000	2,000,000
Beginning Fund Balance	<u>816,665</u>	<u>878,569</u>	<u>1,271,200</u>	<u>784,023</u>	<u>1,309,400</u>
Total Revenue	<u>3,306,816</u>	<u>4,699,592</u>	<u>7,192,300</u>	<u>5,341,823</u>	<u>6,511,700</u>
Water Plant Reserve	<u>500,000</u>	<u>600,000</u>	<u>700,000</u>	<u>700,000</u>	<u>800,000</u>

Included in this budget is the full year operational cost and revenue of the Fools Hollow and Park Valley water companies which the city will be purchasing in early FY2013. Revenue projections show an overall increase in total collections reflecting both the increased customer base from the pending water acquisition and the new rates implemented in FY2012. Currently the City of Show Low water system has approximately 5,800 connections. With the pending acquisition an additional 1,000 connections will be added to our system. Approximately \$313,000 of annual revenue and expenditures are directly related to this acquisition, including annual debt service.

The water department is currently staffed by 14.0 FTE employees. Due to the pending water system acquisition a Technician I is being added to the department bringing the authorized employee total to 15.0 FTE's. Due to economies of scale fewer employees need to be added to our staff then were employed by the private systems. During FY2012 an audit of water and wastewater employees was performed and their salaries were re-allocated based upon where they are actually working. This audit resulted in a net increase of employees charged to the water fund of 0.5 FTE.

<b>Position Summary</b>					
<b>Water</b>					
	<u>Actual FY2010</u>	<u>Actual FY2011</u>	<u>Actual FY2012</u>	<u>Budget FY2013</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	4.0	4.0	0.0
Technician II	1.5	1.5	3.5	5.0	1.5
Technician I	2.0	2.0	2.0	3.0	1.0
GIS Technician	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>(1.0)</u>
Total	<u>10.5</u>	<u>10.5</u>	<u>13.5</u>	<u>15.0</u>	<u>1.5</u>

**Capital:**

For FY2013 water capital is programmed at \$3,065,400. Included in this amount is the purchase of the Park Valley & Fools Hollow water companies for approximately \$1.6 million and necessary improvements of about \$400,000. The purchase of these water systems is reflected for the full year, although it is now anticipated to close in early September, based on Arizona Corporation Commission approval. The One-ton service truck is also directly related to the purchase of these systems.

<b>Water - Capital</b>		
<b>Fiscal Year 2013</b>		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Show Low Heights	43-760-495-7310-1220	85,800
Show Low Heights - FINAL	43-760-495-7310-1315	425,000
Burke to 11th Pl, 10th from cooley to OLR	43-760-495-7310-1221	60,000
Pineview - PRV and Connections	43-760-495-7310-1223	246,600
Fools Hollow & Park Valley Water Purchase	43-760-495-7300-1225	2,000,000
Water Plant Reserve	43-760-495-7100-0000	100,000
General Improvements	43-760-495-7310-0000	100,000
One-ton Truck with Service Body	43-760-495-7420-0000	48,000
	<b>Total Water Capital</b>	<b><u>3,065,400</u></b>

In addition to improvements associated with this acquisition continued progress towards improving the overall system infrastructure is funded including the final upgrades within the Show Low Heights sub-division. Estimated FY2012 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. With the FY2013 allocation, a total of \$800,000 will be available in this fund. All programmed capital is detailed above.

**City of Show Low, AZ**

**Water**

Fiscal Year 2013

	FY2010 Actual	FY2011 Actual	FY2012 Amended	FY2012 Estimate	FY2013 Budget
<b>WATER</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	517,494	362,058	527,100	527,100	579,800
OVERTIME	9,708	7,702	12,800	12,800	12,800
MEDICAL INSURANCE	135,492	93,761	207,200	207,200	255,700
FICA	38,661	31,531	42,100	42,100	46,300
RETIREMENT	49,980	40,493	55,600	55,600	67,500
WORKER'S COMP	34,671	12,365	15,800	15,800	17,000
OTHER ERE	0	690	1,000	1,000	1,000
UNIFORM ALLOWANCE	5,002	3,596	2,800	2,800	5,000
<b>TOTAL PERSONNEL</b>	<b>791,007</b>	<b>552,195</b>	<b>864,400</b>	<b>864,400</b>	<b>985,100</b>
<b>OPERATING EXPENDITURES</b>					
PROFESSIONAL & CONSULTING SERVICES	0	33,747	0	0	15,000
OTHER CONTRACTUAL SERVICE	1,087	11,554	2,500	2,500	5,000
SHOW LOW LAKE	22,052	26,559	35,000	35,000	30,000
WATER SHARES	1,044	450	1,200	1,200	1,200
WATER RIGHTS PRESERVATION	35,079	35,329	75,000	75,000	105,000
LEGAL ADS & NOTICES	0	71	2,000	1,000	300
REPRODUCTION & PRINTING	4,986	5,687	8,500	8,500	8,500
TRAVEL & TRAINING/STAFF	3,650	4,492	7,500	7,500	7,500
SAFETY TRAINING	0	0	0	0	3,100
DUES & MEMBERSHIPS	30	650	700	2,000	2,000
EXPENDABLE MATERIALS	17,102	13,899	13,200	13,800	8,000
POSTAGE	7,542	7,160	13,800	13,800	15,000
PERSONAL PROTECTIVE EQUIPMENT	0	0	2,800	4,000	5,000
SMALL EQUIPMENT/CAPITAL	1,780	4,721	4,400	5,000	3,800
UNIFORMS	0	1,838	1,700	1,700	0
BOOKS & SUBSCRIPTIONS	390	592	400	400	1,000
AUTO PARTS & LABOR	16,190	17,970	26,300	35,000	30,000
FUELS & LUBRICANTS	29,042	29,899	44,500	49,500	45,000
EQUIPMENT RENTAL-OTHER	109	200	800	800	6,000
REPAIRS & MAINTENANCE	2,676	2,980	6,600	6,600	9,000
TELEPHONE	2,833	1,986	4,700	4,700	4,700
UTILITIES	252,814	241,216	350,000	350,000	400,000
CASUALTY LOSS	2,169	159	0	400	0
TESTING FEES	35,834	28,176	45,000	40,000	45,000
WATER MAINTENANCE	129,022	218,803	393,700	359,500	396,400
METER REPLACEMENT PROGRAM	0	0	60,000	60,000	79,000
USE PERMITS	69	4,598	25,300	25,300	20,000
BAD DEBT EXPENSE	17,085	20,938	0	0	0
DEBT PRINCIPAL	0	0	100,000	0	140,100
DEBT INTEREST	0	0	190,000	72,300	115,500
<b>TOTAL OPERATING</b>	<b>582,586</b>	<b>713,675</b>	<b>1,415,600</b>	<b>1,175,500</b>	<b>1,501,100</b>
<b>CAPITAL</b>					
WATER PLANT RESERVE	0	0	100,000	0	100,000
PINEVIEW WATER CO. PURCHASE	0	2,433,202	0	0	0
PV&FH WATER CO. PURCHASE	0	0	1,639,700	39,700	2,000,000
IMPROVEMENTS	160,701	45,189	65,000	100,000	100,000
Show Low Heights 10th Dr	0	37,769	112,200	112,200	0
Show Low Heights 9th Dr	0	53,711	96,300	55,000	0
Show Low Heights	0	0	150,000	64,200	85,800
Burke to 11th Pl, 10th from cooley to OLR	0	0	60,000	0	60,000
Scotts Pine Meadow	0	0	1,200,000	1,200,000	0
Pineview - PRV and Connections	0	0	400,000	153,400	246,600
Show Low Heights - FINAL All remaining portic	0	0	0	0	425,000
EQUIPMENT PURCHASE	25,877	14,826	150,000	108,000	0
VEHICLE PURCHASE	0	0	0	0	48,000
OPERATING TRANSFER OUT	50,000	65,000	97,700	160,000	160,100
DEPRECIATION	818,075	0	289,600	0	0
<b>TOTAL CAPITAL</b>	<b>1,054,653</b>	<b>2,649,698</b>	<b>4,360,500</b>	<b>1,992,500</b>	<b>3,225,500</b>
<b>TOTAL WATER</b>	<b>2,428,246</b>	<b>3,915,568</b>	<b>6,640,500</b>	<b>4,032,400</b>	<b>5,711,700</b>

**Water Capacity Fees:**

Capacity fees are one-time charges for new development’s proportionate impact on the City’s water system capacity. Capacity fees represent new development’s proportionate share of water infrastructure capacity which will be used to fund capital improvements that will substantially benefit new development. Capacity fees were implemented in FY2012 and replaced water development impact fees. These fees are adopted under the same statutory authority as our other utility rates and the intent is to ensure that development continues to pay for itself, but also that all costs of operations are evaluated at the same time, both operational and capital.

<b>City of Show Low</b>						
<b>Water Capacity Fee</b>						
<b>Fiscal Year 2013</b>						
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>	
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>	
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>41,500</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>41,500</u>
<b>Revenues</b>						
Capacity Fees	0	0	0	10,000	30,000	
Interest	0	0	0	500	1,000	
Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,500</u>	
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,500</u>	<u>41,500</u>	

For FY2013 there are no specific capital projects programmed utilizing water capacity fees and all available funds are programmed as CIP reserves.



*City of Show Low, Arizona*  
*Wastewater*  
*FY2013 Budget*

**Program Goal:**

The Wastewater program provides a clean, healthy environment through the effective management of all wastewater within the City of Show Low.

**Departmental Budget:**

The FY2013 wastewater budget of \$3,081,900 is a \$531,400 (21%) increase over the FY2012 budget of \$2,550,500. When adjusted for capital this fund increases by \$58,100 (5%). Increases are due to increased personnel costs, increased safety efforts, and inclusion of funds for a selenium variance study required for our wastewater treatment permit.

<b>City of Show Low</b>					
<b>Wastewater</b>					
<b>Fiscal Year 2013</b>					
<b>Expenditures</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget</b>
Personnel	511,688	539,489	684,700	684,700	698,400
Operating Supplies & Services	482,723	501,569	545,400	531,600	589,800
Capital	<u>1,451,185</u>	<u>1,246,905</u>	<u>1,320,400</u>	<u>557,200</u>	<u>1,793,700</u>
Total All Expenditures	<u>2,445,597</u>	<u>2,287,963</u>	<u>2,550,500</u>	<u>1,773,500</u>	<u>3,081,900</u>
<b>Revenues</b>					
Wastewater User Fees	1,914,522	1,965,029	1,952,400	2,056,300	2,040,900
Grant Funds	222,200	0	0	0	0
Other	411,098	4,593	1,000	20,700	10,000
Beginning Fund Balance	<u>943,612</u>	<u>1,045,836</u>	<u>597,100</u>	<u>727,495</u>	<u>1,031,000</u>
Total Revenue	<u>3,491,433</u>	<u>3,015,458</u>	<u>2,550,500</u>	<u>2,804,495</u>	<u>3,081,900</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 rates were increased by council for FY2012 and an increase is scheduled for January 2013. The final budget is based on current rates and it is projected that actual revenues will exceed those in the budget. Revenue projections remain relatively flat 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 operating revenue.

The wastewater system is staffed by 10.0 FTE employees. During FY2012 an audit of water and wastewater employees was performed and their salaries were re-allocated based upon where they are actually working. This audit resulted in a net decrease of employees charged to the wastewater fund of 0.5 FTE.

<b>Position Summary</b>					
<b>Wastewater</b>					
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>change</b>
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	
Construction Operations Manager	1.0	1.0	1.0	1.0	0.0
Wastewater Plant Operator	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 II	2.5	2.5	2.5	1.0	(1.5)
Technician I	4.1	4.0	4.0	4.0	0.0
Secretary	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	<u>11.6</u>	<u>11.5</u>	<u>10.5</u>	<u>10.0</u>	<u>(0.5)</u>

**Capital:**

For FY2013 Wastewater capital is programmed at \$1,537,700. 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 system upgrade near the aquatic center, several line upgrades and replacements are itemized below.

<b>Wastewater - Capital</b>		
<b>Fiscal Year 2013</b>		
<b>Description</b>	<b>Account</b>	<b>Amount</b>
Manhole Replacements (Inflow & Infiltration)	42-755-495-7300-5871	274,400
General Improvements	42-755-495-7310-0000	100,000
6th Street	42-755-495-7310-1105	225,000
Wastewater Masterplan	42-755-495-7300-0108	14,000
N 5th Drive from Old Linden Rd to Cooley	42-755-495-7310-1217	88,400
Old City Hall Area (Cooley)	42-755-495-7310-1218	299,500
10th Place and 9th Place	42-755-495-7310-1219	64,300
City Park Area - Phase 1 Aquatic Center	42-755-495-7310-1311	258,000
Merrill to 30th Final Phase / Abandon Park Valley L.	42-755-495-7310-1312	75,000
Days Inn Sewer Line	42-755-495-7310-1313	74,100
Lift Station modifications - Generators	42-755-495-7410-1314	50,000
Show Low South - Land Exchange	45-770-495-7400-0000	<u>15,000</u>
<b>Total Wastewater Capital</b>		<b><u>1,537,700</u></b>

Estimated FY2012 carry forwards have been included in the adopted budget and represent approximately \$600,000 of the items included in the table above. Any estimated revenues over planned expenditures are programmed as depreciation.

**City of Show Low, AZ**

**Wastewater  
Fiscal Year 2013**

	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget</b>
<b>WASTEWATER FUND</b>					
<b>PERSONNEL EXPENDITURES</b>					
SALARIES & WAGES	321,439	340,940	410,500	410,500	408,700
OVERTIME	13,085	10,297	14,000	14,000	14,000
MEDICAL INSURANCE	100,807	105,352	161,800	161,800	171,700
FICA	24,319	28,190	33,300	33,300	33,300
RETIREMENT	30,635	38,380	44,000	44,000	48,600
WORKER'S COMP	16,549	13,414	17,700	17,700	17,700
OTHER ERE	0	667	700	700	700
UNIFORM ALLOWANCE	4,854	2,250	2,700	2,700	3,700
<b>TOTAL PERSONNEL</b>	<b>511,688</b>	<b>539,489</b>	<b>684,700</b>	<b>684,700</b>	<b>698,400</b>
<b>OPERATING EXPENDITURES</b>					
PROFESIONAL & CONSULTING SERVICES	0	13,320	12,000	12,000	45,000
OTHER CONTRACTUAL SERVICE	5,036	6,627	4,200	4,200	4,200
REPRODUCTION & PRINTING	5,505	7,024	6,500	6,500	6,500
TRAVEL & TRAINING/STAFF	1,172	927	4,000	4,000	4,000
SAFETY TRAINING	0	0	0	0	2,500
DUES & MEMBERSHIPS	165	85	400	1,500	400
EXPENDABLE MATERIALS	9,437	8,382	7,000	7,000	8,000
POSTAGE	9,107	9,143	7,500	10,000	10,000
PERSONAL PROTECTIVE EQUIPMENT	0	0	3,500	3,500	3,500
SMALL EQUIPMENT/CAPITAL	1,949	3,604	12,000	12,000	12,000
UNIFORMS	143	1,591	1,600	1,600	0
BOOKS & SUBSCRIPTIONS	186	100	300	300	1,000
AUTO PARTS & LABOR	30,235	30,392	28,800	28,800	28,800
FUELS & LUBRICANTS	39,121	39,517	50,000	50,000	45,000
RENTAL & MAINTENANCE CONTRACTS	0	0	0	0	0
EQUIPMENT RENTAL-OTHER	5	154	500	500	1,000
REPAIRS & MAINTENANCE	2,973	4,780	2,700	2,700	10,000
TELEPHONE	1,631	1,786	1,900	1,900	2,300
UTILITIES	202,494	215,964	210,000	210,000	212,800
CASUALTY LOSS	10,000	6,006	5,100	5,600	0
TESTING FEES	41,476	45,302	55,000	55,000	55,000
SEWER MAINTENANCE	86,798	68,592	94,900	60,000	84,800
Air Release Replacement Program	0	0	8,500	10,000	10,000
BANK CHARGES	16	0	0	0	0
USE PERMITS	3,841	11,478	11,500	13,000	11,500
BAD DEBT EXPENSE	10,330	14,317	1,000	15,000	15,000
DEBT PRINCIPAL	0	9,430	9,700	9,700	10,000
DEBT INTEREST	16,632	3,046	6,800	6,800	6,500
ISSUANCE COSTS	4,472	0	0	0	0
<b>TOTAL OPERATING</b>	<b>482,723</b>	<b>501,569</b>	<b>545,400</b>	<b>531,600</b>	<b>589,800</b>
<b>CAPITAL</b>					
WWTP MODIFICATIONS	65,989	60,135	100,000	100,000	0
INFLOW & INFILTRATION	514	0	247,500	161,100	274,400
WASTEWATER MASTERPLAN IMPROVEMENTS	0	0	40,000	26,000	14,000
6th Street	0	0	50,000	0	225,000
Willis Project	0	0	50,000	35,000	0
Merrill & 31st Street	0	42,231	0	0	0
East Owens Line Extension (St. Ritas)	0	12,766	0	0	0
9th Street Sewer Replacement	0	36,942	0	0	0
MANHOLE REPLACEMENTS	0	1,654	0	0	0
N 5th Drive from Old Linden Rd to Cooley	0	0	93,000	4,600	88,400
Old City Hall Area	0	0	325,000	25,500	299,500
10th Place and 9th Place	0	0	64,300	0	64,300
City Park Area - Phase 1 Aquatic Center	0	0	0	0	258,000
Merrill to 30th Final Phase / Abandon Park Valle	0	0	0	0	75,000
Days Inn Sewer line	0	0	0	0	74,100
EQUIPMENT PURCHASE	13,444	13,943	0	0	0
Lift Station modifications - Generators	0	0	0	0	50,000
VEHICLE PURCHASE	0	0	50,000	50,000	0
OPERATING TRANSFER OUT	25,000	65,000	136,100	105,000	110,700
DEPRECIATION	1,160,356	954,647	114,500	0	160,300
<b>TOTAL CAPITAL</b>	<b>1,451,185</b>	<b>1,246,905</b>	<b>1,320,400</b>	<b>557,200</b>	<b>1,793,700</b>
<b>TOTAL SEWER FUND</b>	<b>2,445,597</b>	<b>2,287,963</b>	<b>2,550,500</b>	<b>1,773,500</b>	<b>3,081,900</b>

**Wastewater Capacity Fees:**

Capacity fees are one-time charges for new development’s proportionate impact on the City’s water system capacity. Capacity fees represent new development’s proportionate share of wastewater infrastructure capacity which will be used to fund capital improvements that will substantially benefit new development. Capacity fees were implemented in FY2012 and replaced wastewater development impact fees. These fees are adopted under the same statutory authority as our other utility rates and the intent is to ensure that development continues to pay for itself, but also that all costs of operations are evaluated at the same time, both operational and capital.

<b>City of Show Low</b>					
<b>Wastewater Capacity Fee</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
Capital	0	0	0	0	204,000
Total All Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>204,000</u>
<b>Revenues</b>					
Capacity Fees	0	0	0	50,000	150,000
Interest	0	0	0	1,000	3,000
Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>51,000</u>
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>51,000</u>	<u>204,000</u>

For FY2013 there are no specific capital projects programmed utilizing wastewater capacity fees and all available funds are programmed as CIP reserves.



*City of Show Low, Arizona*  
*Sanitation*  
*FY2013 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 recycling, collection and disposal.

**Departmental Budget:**

The FY2013 sanitation budget of \$1,164,800 is virtually unchanged from the FY2012 budget of \$1,165,500. 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.

<b>City of Show Low</b>					
<b>Sanitation</b>					
<b>Fiscal Year 2013</b>					
<b>Expenditures</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget</b>
Personnel	0	0	0	0	0
Operating Supplies & Services	653,492	675,893	912,900	912,900	947,600
Capital/Transfers	<u>50,000</u>	<u>65,000</u>	<u>252,600</u>	<u>65,000</u>	<u>217,200</u>
Total All Expenditures	<u>703,492</u>	<u>740,893</u>	<u>1,165,500</u>	<u>977,900</u>	<u>1,164,800</u>
<b>Revenues</b>					
Refuse User Fees	723,718	746,193	979,600	955,500	992,300
Other	925	1,726	1,000	2,000	1,000
Beginning Fund Balance	<u>163,729</u>	<u>184,880</u>	<u>184,900</u>	<u>191,905</u>	<u>171,500</u>
Total Revenue	<u>888,372</u>	<u>932,799</u>	<u>1,165,500</u>	<u>1,149,405</u>	<u>1,164,800</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 are relatively flat (1% increase) and been adjusted for the contractual CPI adjustment which occurred on June 1<sup>st</sup>. FY2012 was the first full fiscal year of our curbside recycling program which was implemented in July of 2011. In the first twelve (12) months of the program a total of 483.5 tons of recycling was diverted from the landfill. This represents 13.3% of the total weight of trash collected during that same period. It is our goal to achieve a 20% diversion rate.

**Capital:**

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



*City of Show Low, Arizona*  
*Improvement Districts*  
*FY2013 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. Each district is maintained in a separate and distinctive fund.

**Improvement District #5 (Torreon):**

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

<b>City of Show Low Improvement District #5 Fiscal Year 2013</b>					
<b>Expenditures</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget</b>
Operating	2,309	8,657	3,000	3,000	3,000
Debt Service	533,816	532,838	550,000	550,000	535,100
Capital/Transfers	<u>10,000</u>	<u>10,000</u>	<u>259,000</u>	<u>10,000</u>	<u>210,900</u>
Total All Expenditures	<u>546,124</u>	<u>551,495</u>	<u>812,000</u>	<u>563,000</u>	<u>749,000</u>
<b>Revenues</b>					
Taxes/Assesments	507,551	525,456	550,000	520,000	520,000
Other	18,318	13,302	13,000	10,500	9,000
Beginning Fund Balance	<u>289,179</u>	<u>263,003</u>	<u>249,000</u>	<u>252,522</u>	<u>220,000</u>
Total Revenue	<u>815,048</u>	<u>801,760</u>	<u>812,000</u>	<u>783,022</u>	<u>749,000</u>

**Improvement District #6 (Torreon):**

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

<b>City of Show Low Improvement District #6 Fiscal Year 2013</b>					
<b>Expenditures</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget</b>
Operating	2,526	5,521	3,000	3,000	3,000
Debt Service	426,950	470,450	481,300	481,300	471,700
Capital/Transfers	<u>10,000</u>	<u>10,000</u>	<u>476,900</u>	<u>10,000</u>	<u>515,300</u>
Total All Expenditures	<u>439,476</u>	<u>485,971</u>	<u>961,200</u>	<u>494,300</u>	<u>990,000</u>
<b>Revenues</b>					
Taxes/Assesments	520,140	490,646	481,300	481,300	481,300
Other	13,516	12,156	13,000	12,500	9,000
Beginning Fund Balance	<u>396,519</u>	<u>484,555</u>	<u>466,900</u>	<u>500,185</u>	<u>499,700</u>
Total Revenue	<u>930,176</u>	<u>987,356</u>	<u>961,200</u>	<u>993,985</u>	<u>990,000</u>

**Improvement District #7 (Hidden Ridge Trail):**

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

<b>City of Show Low Improvement District #7 Fiscal Year 2013</b>					
<b>Expenditures</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget</b>
Operating	1,234	650	1,000	1,000	1,000
Debt Service	77,407	77,693	79,300	79,300	79,300
Capital/Transfers	<u>2,000</u>	<u>3,000</u>	<u>105,100</u>	<u>2,000</u>	<u>76,500</u>
Total All Expenditures	<u>80,640</u>	<u>81,343</u>	<u>185,400</u>	<u>82,300</u>	<u>156,800</u>
<b>Revenues</b>					
Taxes/Assesments	144,778	54,967	79,300	94,300	79,300
Other	2,138	154	2,500	2,600	2,500
Beginning Fund Balance	<u>20,445</u>	<u>86,667</u>	<u>103,600</u>	<u>60,369</u>	<u>75,000</u>
Total Revenue	<u>167,361</u>	<u>141,788</u>	<u>185,400</u>	<u>157,269</u>	<u>156,800</u>



**City of Show Low, Arizona**  
**Community Facilities Improvement District**  
**FY2013 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 legally separate CFD budget is adopted by the governing board however the Arizona State Office of the Auditor General requires that the total amount also be reflected within the City of Show Low Budget.

Two separate funds have been created to properly track revenues and expenditures associated with the CFD. These funds were split out following a reconciliation which was conducted during FY2012, however they are still adopted by the Board as a single budget. The special assessment fund is set up to track all expenditures and revenues related to the Special Assessment bond issued by the Show Low Bluff CFD Board.

<b>City of Show Low</b>					
<b>Show Low Bluff Community Facilities District - Special Assessment</b>					
<b>Fiscal Year 2013</b>					
<b>Expenditures</b>	<b>FY2010 Actual*</b>	<b>FY2011 Actual*</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget</b>
Operational Costs	35,889	53,481	25,000	25,000	23,600
Debt Service	193,245	191,358	184,900	184,900	154,600
Capital/Transfers	<u>0</u>	<u>411,000</u>	<u>327,800</u>	<u>0</u>	<u>82,600</u>
Total All Expenditures	<u>229,134</u>	<u>655,839</u>	<u>537,700</u>	<u>209,900</u>	<u>260,800</u>
<b>Revenues</b>					
Taxes/Assesments	292,735	304,128	102,300	102,300	154,600
Proceeds from Debt	0	450,000	0	0	0
Other	2,709	8,494	5,500	6,500	5,500
Beginning Fund Balance	<u>311,539</u>	<u>377,849</u>	<u>378,900</u>	<u>201,771</u>	<u>100,700</u>
Total Revenue	<u>606,983</u>	<u>1,140,472</u>	<u>486,700</u>	<u>310,571</u>	<u>260,800</u>
*All CFD activities combined in one fund					

The second CFD fund has all expenditures and revenues associated with the General Obligation Bonds which have been issued by the District. Assessments are levied by the District Board based upon debt service requirements and operational needs. When this district was established the District Board pledged to not exceed a total tax rate of \$3.55 per \$100 of assessed valuation.

Regardless of this pledge, the District is required to levy whatever rate is necessary to cover debt service payments.

<b>City of Show Low</b>					
<b>Show Low Bluff Community Facilities District - GO</b>					
<b>Fiscal Year 2013</b>					
<b>Expenditures</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual*</b>	<b>Actual*</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
Operational Costs	0	0	0	0	3,200
Debt Service	0	0	61,000	61,000	84,600
Capital/Transfers	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>630,400</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>71,000</u>	<u>71,000</u>	<u>718,200</u>
<b>Revenues</b>					
Taxes/Assesments	0	0	122,000	122,000	96,000
Proceeds from Debt	0	0	0	0	0
Other	0	0	0	305,000	0
Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>266,160</u>	<u>622,200</u>
Total Revenue	<u>0</u>	<u>0</u>	<u>122,000</u>	<u>693,160</u>	<u>718,200</u>
*All CFD activities combined in one fund					

With a declining assessed valuation and the fact that this project is in the early stages of development it is expected that 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. A \$450,000 bond was issued at the end of FY2011 and no additional debt is planned for FY2013.

In FY2012 a letter of credit required for this development was drawn upon when the developer was unable to get it renewed. This draw increased revenue by \$300,000. These funds are available for any eligible district use. During FY2012 a draw was made upon the required bond reserves when the developer, and majority property owner, of Show Low Bluff did not make their assessment payments. The developer has since paid all past due amounts and the reserves have been replenished to their required levels.



*City of Show Low, Arizona*  
*Street Light Improvement District*  
*FY2013 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 streetlights and park lighting within the district)

**Department Budget:**

The Street Light Improvement District has 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.

<b>City of Show Low</b>					
<b>Street Light Improvement District</b>					
<b>Fiscal Year 2013</b>					
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
Operating	3,663	5,658	0	1,500	0
Electricity	138,441	130,920	142,100	140,600	200,400
Capital/Transfers	0	1,200	1,200	1,200	1,200
<b>Total All Expenditures</b>	<b>142,104</b>	<b>137,778</b>	<b>143,300</b>	<b>143,300</b>	<b>201,600</b>
<b>Revenues</b>					
Taxes/Assessments	142,188	139,867	143,000	143,000	143,000
Other	165	59	300	100	300
General Fund subsidy	0	0	0	0	57,000
Beginning Fund Balance	12,958	10,780	0	1,471	1,300
<b>Total Revenue</b>	<b>155,310</b>	<b>150,706</b>	<b>143,300</b>	<b>144,571</b>	<b>201,600</b>

All street and park lighting utility 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 FY2013 the utility costs associated with traffic signals have been removed from the district, while all park lighting (approximately \$70,000) has been moved from the general fund into this district as was originally intended. With these modification it was anticipated that the rate would increase from \$0.0835 per hundred dollars of assessed valuation to \$0.1280.

Due to the relative size of the rate increase Council directed that the levy for FY2013 remain constant and that the city phase in the property tax increase over three years. With this phased approach the anticipated rate per hundred dollars of assessed valuation will be \$0.0910 with a general fund subsidy of \$57,000. It is anticipated that the district will be fully self-sufficient once again by FY2016.

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*  
*FY2013 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 capital budgets for Police, Community Services, Public Works, the Courts Local Judicial Collection Enhancement Funds and the unanticipated revenues/expenditures account (budget control account). Specific capital projects are detailed in the responsible departments' budget summaries.

<b>City of Show Low</b>					
<b>Capital Projects/Grants Fund</b>					
Fiscal Year 2013					
<b>Expenditures</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget</b>
General Operations	0	0	5,420,700	856,700	8,900,000
Court	0	11,875	20,000	20,000	20,000
Police	0	123,646	232,700	206,700	146,500
Public Works	0	0	0	0	225,000
Community Services	<u>0</u>	<u>202,428</u>	<u>1,039,100</u>	<u>779,800</u>	<u>498,000</u>
Total All Expenditures	<u>0</u>	<u>337,950</u>	<u>6,712,500</u>	<u>1,863,200</u>	<u>9,789,500</u>
<b>Revenues</b>					
Unanticipated Revenue	0	0	3,948,600	0	8,500,000
Federal Grants	0	321,271	904,500	884,200	0
State Grants	0	1,608	0	0	0
Other	0	15,095	0	0	0
Local	0	75,961	1,521,800	1,529,000	739,500
Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>550,000</u>
Total Revenue	<u>0</u>	<u>413,934</u>	<u>6,374,900</u>	<u>2,413,200</u>	<u>9,789,500</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*  
*FY2013 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 as detailed in the council adopted development impact fee report and infrastructure improvement plans. 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.

By state law a new impact fee study will need to be completed for all fees not directly tied to debt service by August 1, 2014. Implementation of this new impact fee study requires substantial planning, documentation, public notification and cost. With changes to the state statutes governing impact fees, the City will need to evaluate the effectiveness and viability of these fees over the next 12 months. Modifications in FY2012 eliminated the water and wastewater impact fees; consolidated the Parks, Recreation and Open Space impact fees; and made minor compliance changes to other fees.

Each development impact fee and all expenditures related to them are tracked in separate capital projects funds. All revenues and expenditures are tracked and utilized in strict compliance with all legal requirements.

**Library Facilities Development Impact Fee Fund:**

Created as a separate fund in FY2010 all funds have been expended on the construction of the new library building completed in 2010. All funds are utilized to retire debt through FY2018.

<b>City of Show Low</b>					
<b>Library Facilities Development Impact Fee</b>					
<b>Fiscal Year 2013</b>					
<b>Expenditures</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget</b>
Debt Service Transfer	0	6,313	5,000	4,500	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>6,313</u>	<u>5,000</u>	<u>4,500</u>	<u>5,000</u>
<b>Revenues</b>					
Impact Fees	0	6,302	5,000	4,500	5,000
Other	0	11	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>6,313</u>	<u>5,000</u>	<u>4,500</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 were transferred into this fund. An open space acquisition project is planned for FY2013. This project will utilize all remaining Open Space Development fees. The open space development fee was eliminated in FY2012 due to modifications in state law governing development impact fees. Some level of open space and trails exist in the consolidated Parks & Recreation Fee.

<b>City of Show Low</b>					
<b>Open Space Development Impact Fee</b>					
<b>Fiscal Year 2013</b>					
<b>Expenditures</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget</b>
Debt Service Transfer	0	0	0	0	0
Capital	<u>0</u>	<u>0</u>	<u>182,600</u>	<u>50,000</u>	<u>129,200</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>182,600</u>	<u>50,000</u>	<u>129,200</u>
<b>Revenues</b>					
Impact Fees	4,912	2,675	5,000	900	0
Other	457	1,673	1,200	2,500	0
Beginning Fund Balance	0	171,445	170,100	175,793	129,200
General Fund Subsidy*	<u>166,077</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>171,445</u>	<u>175,793</u>	<u>176,300</u>	<u>179,193</u>	<u>129,200</u>
* Fund created FY2010 - all unexpended impact fees collected to date transferred from the general fund					

**Parks & Recreational Facilities Development Impact Fee Fund:**

Created as a separate fund in FY2010 all prior year collections were transferred into this fund. Due to changes in state law this fund now includes all eligible elements of the former Parks, Recreation and Library funds. As part of this transition a reconciliation of expenditures was

performed and all fees collected prior to the fee structure change have been spent on eligible projects. No specific projects are planned for FY2013. All fees collected will accumulate within this Development fund until expended.

<b>City of Show Low</b>					
<b>Parks &amp; Recreational Facilities Development Impact Fee</b>					
Fiscal Year 2013					
<b>Expenditures</b>	<b>FY2010 Actual*</b>	<b>FY2011 Actual</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget**</b>
Debt Service Transfer	0	0	0	0	0
Capital	<u>0</u>	<u>0</u>	<u>205,000</u>	<u>202,400</u>	<u>13,300</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>205,000</u>	<u>202,400</u>	<u>13,300</u>
<b>Revenues</b>					
Impact Fees	5,756	3,311	5,000	5,000	7,500
Other	516	1,893	1,200	3,000	1,200
Beginning Fund Balance	0	193,771	198,800	198,975	4,600
General Fund Subsidy*	<u>187,499</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>193,771</u>	<u>198,975</u>	<u>205,000</u>	<u>206,975</u>	<u>13,300</u>
* Fund created FY2010 - all unexpended impact fees collected to date transferred from the general fund					
** Fund modified in FY2012 due to state law changes - includes all eligible elements of Parks, Recreation and Open Space					

**Streets Facilities (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. The Transportation Development Impact Fee only applies to residential development.

<b>City of Show Low</b>					
<b>Street Facilities (Transportation) Development Impact Fee</b>					
Fiscal Year 2013					
<b>Expenditures</b>	<b>FY2010 Actual*</b>	<b>FY2011 Actual</b>	<b>FY2012 Amended</b>	<b>FY2012 Estimate</b>	<b>FY2013 Budget</b>
Debt Service Transfer	0	64,534	5,000	20,000	20,000
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>0</u>	<u>64,534</u>	<u>5,000</u>	<u>20,000</u>	<u>20,000</u>
<b>Revenues</b>					
Impact Fees	0	64,371	5,000	20,000	20,000
Other	0	163	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>64,534</u>	<u>5,000</u>	<u>20,000</u>	<u>20,000</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. Due to changes in state law this development impact fee category was eliminated in FY2012. A water capacity fee has been

implemented and is detailed in the water services section of the budget. All fees collected prior to the fee elimination will remain in this fund until spent on eligible projects. For FY2013 \$50,000 has been programmed for water rights acquisition to help ensure future expansion of our water system. Additionally, a portion of the purchase of the Fools Hollow and Park Valley water companies may be eligible. All other available funds are programmed as CIP reserves.

<b>City of Show Low</b>					
<b>Water Development Impact Fee</b>					
<b>Fiscal Year 2013</b>					
<b>Expenditures</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
Debt Service Transfer	0	0	0	0	0
Capital	<u>0</u>	<u>1,000,000</u>	<u>1,238,200</u>	<u>8,600</u>	<u>259,700</u>
Total All Expenditures	<u>0</u>	<u>1,000,000</u>	<u>1,238,200</u>	<u>8,600</u>	<u>259,700</u>
<b>Revenues</b>					
Impact Fees	59,656	52,492	30,000	27,300	0
Other	8,523	11,310	5,000	8,000	1,000
Beginning Fund Balance	1,099,972	1,168,151	1,203,200	231,953	258,700
General Fund Subsidy*	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>1,168,151</u>	<u>1,231,953</u>	<u>1,238,200</u>	<u>267,253</u>	<u>259,700</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. Due to changes in state law this development impact fee category was eliminated in FY2012. A wastewater capacity fee has been implemented and is detailed in the wastewater section of the budget. All fees collected prior to the fee elimination will remain in this fund until spent on eligible projects. All projects planned for FY2013 are detailed in the wastewater section of the budget. All unspent fees collected will continue to accumulate within the Wastewater Development fund.

<b>City of Show Low</b>					
<b>Wastewater Development Impact Fee</b>					
<b>Fiscal Year 2013</b>					
<b>Expenditures</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2012</b>	<b>FY2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimate</b>	<b>Budget</b>
Debt Service Transfer	0	0	0	0	0
Capital	<u>169,665</u>	<u>88,733</u>	<u>6,356,100</u>	<u>71,800</u>	<u>7,226,200</u>
Total All Expenditures	<u>169,665</u>	<u>88,733</u>	<u>6,356,100</u>	<u>71,800</u>	<u>7,226,200</u>
<b>Revenues</b>					
Impact Fees	306,160	183,706	150,000	56,000	0
Other	44,098	59,000	60,000	80,000	60,000
Beginning Fund Balance	5,725,132	6,002,364	6,150,400	7,102,012	7,166,200
General Fund Subsidy*	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>6,075,390</u>	<u>6,245,070</u>	<u>6,360,400</u>	<u>7,238,012</u>	<u>7,226,200</u>

**CITY OF SHOW LOW RESOLUTION NO. R2012-20**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA, ADOPTING THE FINAL BUDGET IN THE AMOUNT OF \$62,769,600 FOR THE FISCAL YEAR BEGINNING JULY 1, 2012 AND ENDING JUNE 30, 2013**

**RECITALS:**

**WHEREAS**, in accordance with the provisions of ARIZ. REV. STAT. §42-17101 et. seq., the Council of the City of Show Low (the "City Council") did, on June 19, 2012, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the City of Show Low, Arizona; and

**WHEREAS**, publication has been duly made as required by law of said estimates together with a notice that the City Council would meet on June 19, 2012, at the office of the City Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and,

**WHEREAS**, in accordance with state law and following due public notice, The City Council met on June 19, 2012, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses of tax levies;

**ENACTMENTS:**

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

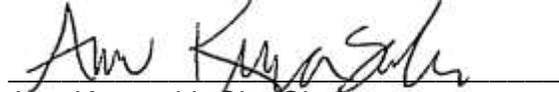
**Section 1.** That the statements and schedules attached hereto as Exhibit A and incorporated herein by reference are hereby adopted as the budget of the City of Show Low, Arizona for the fiscal year July 1, 2012 through June 30, 2013.

**PASSED AND ADOPTED** this 19<sup>th</sup> day of June, 2012, by the Mayor and Council of the City of Show Low, Arizona.



\_\_\_\_\_  
Daryl Seymore  
Mayor

ATTEST:



\_\_\_\_\_  
Ann Kurasaki, City Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
City Attorney

**OFFICIAL BUDGET FORMS**

**CITY OF SHOW LOW**

**FISCAL YEAR 2013**

**CITY OF SHOW LOW**  
**TABLE OF CONTENTS**  
**FISCAL YEAR 2013**

Resolution for the Adoption of the Budget

- Schedule A** Summary Schedule of Estimated Revenues and Expenditures/Expenses
- Schedule B** Summary of Tax Levy and Tax Rate Information
- Schedule C** Summary by Fund Type of Revenues Other Than Property Taxes
- Schedule D** Summary by Fund Type of Other Financing Sources/<Uses> and Inter-fund Transfers
- Schedule E** Summary by Department of Expenditures/Expenses Within Each Fund Type
- Schedule F** Summary by Department of Expenditures/Expenses

**CITY OF SHOW LOW**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2013**

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2012	ACTUAL EXPENDITURES/EXPENSES ** 2012	FUND BALANCE/NET ASSETS*** July 1, 2012**	PROPERTY TAX REVENUES 2013 Primary: Secondary:	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2013	OTHER FINANCING 2013		INTERFUND TRANSFERS 2013		TOTAL FINANCIAL RESOURCES AVAILABLE 2013	BUDGETED EXPENDITURES/EXPENSES 2013
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 14,946,100	\$ 14,027,900	\$ 4,562,200	\$ 12,830,000	\$	\$	\$ 465,100	\$ 4,015,500	\$ 17,857,300	\$ 15,857,300	
2. Special Revenue Funds	20,547,400	9,960,000	3,426,700	18,341,900	8,500,000	8,500,000	2,890,900	137,500	24,802,500	24,802,500	
3. Debt Service Funds Available	972,100	972,100	771,400	23,300			1,157,800		1,952,500	1,181,100	
4. Less: Designation for Future Debt Retirement			0								
5. Total Debt Service Funds	972,100	972,100	771,400	23,300			1,157,800		1,952,500	1,181,100	
6. Capital Projects Funds	8,041,900	374,300	7,620,200	278,700				25,000	7,898,900	7,898,900	
7. Permanent Funds											
8. Enterprise Funds Available	10,356,500	6,783,800	2,511,900	6,246,500	2,000,000	2,000,000		335,800	10,758,400	9,958,400	
9. Less: Designation for Future Debt Retirement			0								
10. Total Enterprise Funds	10,356,500	6,783,800	2,511,900	6,246,500	2,000,000	2,000,000		335,800	10,758,400	9,958,400	
11. Internal Service Funds	2,164,400	1,666,600	577,800	2,493,600					3,071,400	3,071,400	
12. TOTAL ALL FUNDS	\$ 57,028,400	\$ 33,784,700	\$ 19,470,200	\$ 40,214,000	\$ 10,500,000	\$ 10,500,000	\$ 4,513,800	\$ 4,513,800	\$ 66,341,000	\$ 62,769,600	

EXPENDITURE LIMITATION COMPARISON	
	2012
1. Budgeted expenditures/expenses	\$ 57,028,400
2. Add/subtract: estimated net reconciling items	\$ 62,769,600
3. Budgeted expenditures/expenses adjusted for reconciling items	57,028,400
4. Less: estimated exclusions	62,769,600
5. Amount subject to the expenditure limitation	\$ 57,028,400
6. EEC or voter-approved alternative expenditure limitation	\$ 62,769,600

EXPENDITURE LIMITATION COMPARISON	
	2013
1. Budgeted expenditures/expenses	\$ 57,028,400
2. Add/subtract: estimated net reconciling items	\$ 62,769,600
3. Budgeted expenditures/expenses adjusted for reconciling items	57,028,400
4. Less: estimated exclusions	62,769,600
5. Amount subject to the expenditure limitation	\$ 57,028,400
6. EEC or voter-approved alternative expenditure limitation	\$ 62,769,600

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

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

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

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

**CITY OF SHOW LOW**  
**Summary of Tax Levy and Tax Rate Information**  
**Fiscal Year 2013**

	<b>2012</b>	<b>2013</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the <b>current year</b> 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	143,000	143,000
C. Total property tax levy amounts	\$ 143,000	\$ 143,000
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 143,000	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ 143,000	
C. Total property taxes collected	\$ 143,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	0.0835	0.0910
(3) Total city/town tax rate	0.0835	0.0910

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 2013**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2012</b>	<b>ACTUAL REVENUES* 2012</b>	<b>ESTIMATED REVENUES 2013</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 8,000,000	\$ 8,600,000	\$ 8,300,000
Electric Franchise Tax	250,000	250,000	260,000
Gas Franchise Tax	100,000	100,000	101,900
TV Franchise Tax	60,000	60,000	60,000
<b>Licenses and permits</b>			
Business Licenses	18,000	18,000	18,300
Animal Licenses	2,500	2,500	2,500
<b>Intergovernmental</b>			
Urban Revenue Sharing	854,800	880,000	1,034,400
Auto in Lieu	525,700	550,000	523,300
State Sales Tax	766,200	780,000	846,800
Intergovernmental/Grants	319,700	392,300	365,600
<b>Charges for services</b>			
Other	14,100	15,800	10,000
Planning and Zoning Fees	179,200	177,500	191,200
Library Fees	22,000	21,000	22,000
Parks and Recreation Fees	71,100	78,700	78,600
City TV 4 Fees	6,200	11,700	6,200
Dispatching Fees	158,100	180,000	184,100
Engineering Fees	5,000		1,000
Police Fees	38,000	44,200	38,500
<b>Fines and forfeits</b>			
Fines and Forfeitures	191,500	134,200	160,500
Photo Enforcement Collections	628,800	549,600	549,600
<b>Interest on investments</b>			
Interest earned on Investments	20,000	50,000	25,000
<b>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
Miscellaneous	36,100	49,100	50,500
<b>Total General Fund</b>	<b>\$ 12,267,000</b>	<b>\$ 12,944,600</b>	<b>\$ 12,830,000</b>

\* 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 2013**

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue Fund</b>			
Highway User Tax	\$ 1,066,900	\$ 1,066,900	\$ 1,161,400
Grants	2,892,700	600,000	2,253,200
Other	53,500	70,700	3,500
<b>Total Highway User Revenue Fund</b>	<b>\$ 4,013,100</b>	<b>\$ 1,737,600</b>	<b>\$ 3,418,100</b>
<b>Local Transportation Assistance Fund</b>			
LTAFF Funding	\$	\$	\$
Interest on Investments	\$	\$	\$
<b>Total Local Transportation Assistance Fund</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Street Light Fund</b>			
Interest on Investments	\$ 300	\$ 100	\$ 300
	\$ 300	\$ 100	\$ 300
<b>Public Transportation Fund</b>			
Grants	\$ 484,200	\$ 407,500	\$ 926,300
Contributions	157,800	157,800	164,200
Other	72,300	82,300	77,300
Interest on Investments	\$	1,000	\$
<b>Total Public Transportation Fund</b>	<b>\$ 714,300</b>	<b>\$ 648,600</b>	<b>\$ 1,167,800</b>
<b>Cemetery Fund</b>			
Cemetery Plot Sales	\$ 15,000	\$ 20,000	\$ 19,000
Cemetery Services	10,000	2,000	6,000
Interest on Investments	500	400	500
<b>Total Cemetery Fund</b>	<b>\$ 25,500</b>	<b>\$ 22,400</b>	<b>\$ 25,500</b>
<b>Capital Projects/Grants Fund</b>			
Unanticipated Revenue/Grants	\$ 3,948,600	\$	\$ 8,500,000
Grants	585,600	565,300	20,000
<b>Total Cemetery Fund</b>	<b>\$ 4,534,200</b>	<b>\$ 565,300</b>	<b>\$ 8,520,000</b>
<b>Airport Fund</b>			
User Fees/Leases	\$ 1,009,500	\$ 1,098,500	\$ 1,140,300
Other	5,000	15,000	5,000
Grants	1,518,200	566,200	2,616,000
Interest on Investments	\$	1,000	\$
	\$ 2,532,700	\$ 1,680,700	\$ 3,761,300
<b>Aquatic Center</b>			
User Fees	\$ 102,900	\$ 102,900	\$ 91,700
Miscellaneous	\$	\$	\$
	\$ 102,900	\$ 102,900	\$ 91,700
<b>Improvement District #5</b>			
Other (Bonding/Property Tax)	\$ 550,000	\$ 520,000	\$ 520,000
Penalties/Miscellaneous	11,000	7,000	7,000
Interest on Investments	2,000	3,500	2,000
	\$ 563,000	\$ 530,500	\$ 529,000

\* 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 2013**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2012</b>	<b>ACTUAL REVENUES* 2012</b>	<b>ESTIMATED REVENUES 2013</b>
<b>Improvement District #6</b>			
Other (Bonding/Property Tax)	\$ 481,300	\$ 481,300	\$ 481,300
Penalties	11,000	7,000	7,000
Interest on Investments	2,000	5,500	2,000
	<u>\$ 494,300</u>	<u>\$ 493,800</u>	<u>\$ 490,300</u>
<b>Improvement District #7</b>			
Other (Bonding/Property Tax)	\$ 79,300	\$ 94,300	\$ 79,300
Penalties	2,000	2,000	2,000
Interest on Investments	500	600	500
	<u>\$ 81,800</u>	<u>\$ 96,900</u>	<u>\$ 81,800</u>
<b>Show Low Bluff CFD</b>			
Assesments/Bonding	\$ 224,300	\$ 224,300	\$ 250,600
Penalties/Other	5,000	305,300	5,000
Interest on Investments	500	6,200	500
	<u>\$ 229,800</u>	<u>\$ 535,800</u>	<u>\$ 256,100</u>
<b>Total Special Revenue Funds</b>	<u>\$ 13,291,900</u>	<u>\$ 6,414,600</u>	<u>\$ 18,341,900</u>
<b>DEBT SERVICE FUNDS</b>			
<b>Debt Service Fund</b>			
Intergovernmental	\$	\$	\$ 23,300
Interest on Investments		200	
<b>Total Debt Service Fund</b>	<u>\$</u>	<u>\$ 200</u>	<u>\$ 23,300</u>
<b>Total Debt Service Funds</b>	<u>\$</u>	<u>\$ 200</u>	<u>\$ 23,300</u>
<b>CAPITAL PROJECTS FUNDS</b>			
Parks Development Fee	\$ 5,000	\$ 4,300	\$
Library Development Fees	5,000	4,500	5,000
Open Space Development Fee	6,200	3,400	
Parks & Recreation Development Fees	6,200	8,000	8,700
Transportation Development Fees	5,000	20,000	20,000
Water Capacity Fees		10,500	31,000
Wastewater Capacity Fees		51,000	153,000
Water Development	35,000	35,300	1,000
Wastewater Development	210,000	136,000	60,000
	<u>\$ 272,400</u>	<u>\$ 273,000</u>	<u>\$ 278,700</u>
<b>Total Capital Projects Funds</b>	<u>\$ 272,400</u>	<u>\$ 273,000</u>	<u>\$ 278,700</u>
<b>PERMANENT FUNDS</b>			
	\$	\$	\$
	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Total Permanent Funds</b>	<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 2013**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2012</b>	<b>ACTUAL REVENUES* 2012</b>	<b>ESTIMATED REVENUES 2013</b>
<b>ENTERPRISE FUNDS</b>			
<b>Sewer Fund</b>			
User Fees	\$ 1,952,400	\$ 2,056,300	\$ 2,040,900
Other		700	
Grants			
Interest on Investments	1,000	20,000	10,000
	<u>\$ 1,953,400</u>	<u>\$ 2,077,000</u>	<u>\$ 2,050,900</u>
<b>Water Fund</b>			
User Fees	\$ 2,710,100	\$ 2,932,400	\$ 3,188,800
Other	1,000	11,400	1,000
Grants			
Interest on Investments	10,000	14,000	12,500
	<u>\$ 2,721,100</u>	<u>\$ 2,957,800</u>	<u>\$ 3,202,300</u>
<b>Refuse Fund</b>			
User Fees	\$ 979,600	\$ 955,500	\$ 992,300
Other			
Interest on Investments	1,000	2,000	1,000
	<u>\$ 980,600</u>	<u>\$ 957,500</u>	<u>\$ 993,300</u>
<b>Total Enterprise Funds</b>	<u>\$ 5,655,100</u>	<u>\$ 5,992,300</u>	<u>\$ 6,246,500</u>
<b>INTERNAL SERVICE FUNDS</b>			
<b>Medical Self-Insurance</b>			
Premiums	\$ 2,160,900	\$ 1,600,000	\$ 2,492,100
Miscellaneous		2,200	
Interest on Investments	1,500	2,000	1,500
	<u>\$ 2,162,400</u>	<u>\$ 1,604,200</u>	<u>\$ 2,493,600</u>
<b>Employee Benefit</b>			
	\$	\$	\$
	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Total Internal Service Funds</b>	<u>\$ 2,162,400</u>	<u>\$ 1,604,200</u>	<u>\$ 2,493,600</u>
<b>TOTAL ALL FUNDS</b>	<u>\$ 33,648,800</u>	<u>\$ 27,228,900</u>	<u>\$ 40,214,000</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 2013**

FUND	OTHER FINANCING 2013		INTERFUND TRANSFERS 2013	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Highway Users Revenue Fund (HURF)	\$	\$	\$	\$ 1,460,600
Public Transportation				89,200
Cemetery				74,800
Airport				161,200
Aquatic Center				328,600
Debt Service				1,124,600
Capital Projects/Grants Fund				719,500
Improvement District #5			15,000	
Improvement District #6			15,000	
Improvement District #7			3,000	
Street Light Improvement District			1,200	57,000
Community Facilities District			8,000	
Public Transportation			95,300	
Water			160,100	
Wastewater			102,500	
Refuse Fund			65,000	
<b>Total General Fund</b>	\$	\$	\$ 465,100	\$ 4,015,500
<b>SPECIAL REVENUE FUNDS</b>				
Highway Users Revenue Fund (HURF)	\$	\$	\$ 1,460,600	\$
Public Transportation			89,200	95,300
Cemetery			74,800	
Street Light Improvement District			57,000	1,200
Improvement District #5				15,000
Improvement District #6				15,000
Improvement District #7				3,000
Community Facilities District				8,000
Capital Projects/Grants Fund	8,500,000	8,500,000	719,500	
Aquatics			328,600	
Airport			161,200	
<b>Total Special Revenue Funds</b>	\$ 8,500,000	\$ 8,500,000	\$ 2,890,900	\$ 137,500
<b>DEBT SERVICE FUNDS</b>				
Debt Service Fund	\$	\$	\$ 1,157,800	\$
<b>Total Debt Service Funds</b>	\$	\$	\$ 1,157,800	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Transportation Development Impact Fee	\$	\$	\$	\$ 20,000
Library Development Impact Fee				5,000
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$ 25,000
<b>PERMANENT FUNDS</b>				
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Water	\$ 2,000,000	\$ 2,000,000	\$	\$ 160,100
Wastewater				110,700
Refuse				65,000
<b>Total Enterprise Funds</b>	\$ 2,000,000	\$ 2,000,000	\$	\$ 335,800
<b>INTERNAL SERVICE FUNDS</b>				
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$ 10,500,000	\$ 10,500,000	\$ 4,513,800	\$ 4,513,800

**CITY OF SHOW LOW**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2013**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012	ACTUAL EXPENDITURES/ EXPENSES* 2012	BUDGETED EXPENDITURES/ EXPENSES 2013
<b>GENERAL FUND</b>				
City Council	\$ 332,000	\$ (169,700)	\$ 127,300	\$ 334,500
General Operations	4,391,800	314,900	4,155,500	4,865,100
Human Resources	221,600		221,600	
Finance	584,600		575,300	
Administrative Services				863,600
City Magistrate	257,800	(75,000)	184,400	199,100
City Attorney	241,000		241,000	240,300
City Manager	317,000		317,000	351,600
Planning and Zoning	369,800		369,800	413,300
Library	450,000		450,000	467,100
Information Systems	290,000	6,900	290,000	320,100
Parks & Facilities Maintenance	762,600	4,100	762,600	790,300
Engineering	486,700		486,700	536,900
Police	4,964,300	175,600	4,908,200	5,503,000
Recreation	337,400		337,400	347,100
City Clerk	243,900		243,900	220,200
Cable TV-4	146,100		146,100	170,200
Community Services Admin	292,700		211,100	234,900
<b>Total General Fund</b>	<b>\$ 14,689,300</b>	<b>\$ 256,800</b>	<b>\$ 14,027,900</b>	<b>\$ 15,857,300</b>
<b>SPECIAL REVENUE FUNDS</b>				
Streets	\$ 6,200,300	\$ 306,500	\$ 2,987,100	\$ 6,132,300
LTAF	12,600	400	12,900	
Street Light District	143,300		143,300	201,600
Public Transit	811,000	10,700	734,000	1,371,500
Cemetery	65,300	13,500	75,400	90,000
Capital Projects/Grants Fund	9,849,600	(3,137,100)	1,863,200	9,789,500
SID No. 5	812,000		563,000	749,000
SID No. 6	961,200		494,300	990,000
SID No. 7	185,400		82,300	156,800
Airport	2,545,800	340,100	1,905,500	3,922,500
Aquatic Center	352,900	465,200	818,100	420,300
Show Low Bluff CFD	608,700		280,900	979,000
<b>Total Special Revenue Funds</b>	<b>\$ 22,548,100</b>	<b>\$ (2,000,700)</b>	<b>\$ 9,960,000</b>	<b>\$ 24,802,500</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service Fund	\$ 972,100		\$ 972,100	\$ 1,181,100
<b>Total Debt Service Funds</b>	<b>\$ 972,100</b>		<b>\$ 972,100</b>	<b>\$ 1,181,100</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Parks Development Fee	\$ 50,000		\$ 17,000	
Library Development Fee	5,000		4,500	5,000
Open Space Development Fee	182,600		50,000	129,200
Parks & Recreation Development Fees	205,000		202,400	13,300
Transportation Development Fee	5,000		20,000	20,000
Water Development	1,238,200		8,600	259,700
Wastewater Development	6,360,400	(4,300)	71,800	7,226,200
Wastewater Capacity				204,000
Water Capacity				41,500
<b>Total Capital Projects Funds</b>	<b>\$ 8,046,200</b>	<b>\$ (4,300)</b>	<b>\$ 374,300</b>	<b>\$ 7,898,900</b>
<b>ENTERPRISE FUNDS</b>				
Wastewater	\$ 2,550,500		\$ 1,773,500	\$ 3,081,900
Water	4,892,300	1,748,200	4,032,400	5,711,700
Refuse	1,165,500		977,900	1,164,800
<b>Total Enterprise Funds</b>	<b>\$ 8,608,300</b>	<b>\$ 1,748,200</b>	<b>\$ 6,783,800</b>	<b>\$ 9,958,400</b>
<b>INTERNAL SERVICE FUNDS</b>				
Medical Insurance Fund	\$ 2,164,400		\$ 1,666,600	\$ 3,071,400
<b>Total Internal Service Funds</b>	<b>\$ 2,164,400</b>		<b>\$ 1,666,600</b>	<b>\$ 3,071,400</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 57,028,400</b>	<b>\$</b>	<b>\$ 33,784,700</b>	<b>\$ 62,769,600</b>

\* 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 2013**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2012</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2013</b>
<b>City Council</b>				
General Fund	\$ 332,000	\$ (169,700)	\$ 127,300	\$ 334,500
<b>Department Total</b>	<b>\$ 332,000</b>	<b>\$ (169,700)</b>	<b>\$ 127,300</b>	<b>\$ 334,500</b>
<b>General Operations</b>				
General Fund	\$ 4,391,800	\$ 314,900	\$ 4,155,500	\$ 4,865,100
Capital Projects/Grants Fund	65,300	13,500	75,400	8,900,000
SID No. 5	812,000		563,000	749,000
SID No. 6	961,200		494,300	990,000
SID No. 7	185,400		82,300	156,800
Show Low Bluff CFD	608,700		280,900	979,000
Debt Service	972,100		972,100	1,181,100
<b>Department Total</b>	<b>\$ 7,996,500</b>	<b>\$ 328,400</b>	<b>\$ 6,623,500</b>	<b>\$ 17,821,000</b>
<b>Human Resources</b>				
General Fund	\$ 221,600		\$ 221,600	
<b>Department Total</b>	<b>\$ 221,600</b>		<b>\$ 221,600</b>	
<b>Finance</b>				
General Fund	\$	\$	\$	\$
<b>Department Total</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Administrative Services</b>				
General Fund	\$ 584,600		\$ 575,300	\$ 863,600
<b>Department Total</b>	<b>\$ 584,600</b>		<b>\$ 575,300</b>	<b>\$ 863,600</b>
<b>City Magistrate</b>				
General Fund	\$ 257,800	\$ (75,000)	\$ 184,400	\$ 199,100
Capital Projects/Grants	500,000	356,700	856,700	20,000
<b>Department Total</b>	<b>\$ 757,800</b>	<b>\$ 281,700</b>	<b>\$ 1,041,100</b>	<b>\$ 219,100</b>
<b>City Attorney</b>				
General Fund	\$ 241,000		\$ 241,000	\$ 240,300
<b>Department Total</b>	<b>\$ 241,000</b>		<b>\$ 241,000</b>	<b>\$ 240,300</b>
<b>City Manager</b>				
General Fund	\$ 317,000		\$ 317,000	\$ 351,600
<b>Department Total</b>	<b>\$ 317,000</b>		<b>\$ 317,000</b>	<b>\$ 351,600</b>
<b>Planning &amp; Zoning</b>				
General Fund	\$ 369,800		\$ 369,800	\$ 413,300
<b>Department Total</b>	<b>\$ 369,800</b>		<b>\$ 369,800</b>	<b>\$ 413,300</b>
<b>Library</b>				
General Fund	\$ 450,000		\$ 450,000	\$ 467,100
Library DIF	50,000		17,000	5,000
Capital Projects/Grants Fund	5,000		4,500	21,000
<b>Department Total</b>	<b>\$ 505,000</b>		<b>\$ 471,500</b>	<b>\$ 493,100</b>
<b>Information Systems</b>				
General Fund	\$ 290,000	\$ 6,900	\$ 290,000	\$ 320,100
<b>Department Total</b>	<b>\$ 290,000</b>	<b>\$ 6,900</b>	<b>\$ 290,000</b>	<b>\$ 320,100</b>

\* 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 2013**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2012</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2013</b>
<b>Parks &amp; Facilities Maintenance</b>				
General Fund	\$ 762,600	\$ 4,100	\$ 762,600	\$ 790,300
Cemetery Fund	65,300	13,500	75,400	90,000
Parks & Recreation DIF	205,000		202,400	13,300
Parks DIF	50,000		17,000	
Open Space DIF	182,600		50,000	129,200
Capital Projects/Grants Fund				92,000
<b>Department Total</b>	<b>\$ 1,265,500</b>	<b>\$ 17,600</b>	<b>\$ 1,107,400</b>	<b>\$ 1,114,800</b>
<b>PW - Engineering</b>				
General Fund	\$ 486,700		\$ 486,700	\$ 536,900
Capital Projects/Grants Fund				225,000
<b>Department Total</b>	<b>\$ 486,700</b>	<b>\$</b>	<b>\$ 486,700</b>	<b>\$ 761,900</b>
<b>Police</b>				
General Fund	\$ 4,964,300	\$ 175,600	\$ 4,908,200	\$ 5,503,000
Capital Projects/Grants Fund				146,500
<b>Department Total</b>	<b>\$ 4,964,300</b>	<b>\$ 175,600</b>	<b>\$ 4,908,200</b>	<b>\$ 5,649,500</b>
<b>Recreation</b>				
General Fund	\$ 337,400		\$ 337,400	\$ 347,100
Aquatics Fund	352,900	465,200	818,100	420,300
<b>Department Total</b>	<b>\$ 690,300</b>	<b>\$ 465,200</b>	<b>\$ 1,155,500</b>	<b>\$ 767,400</b>
<b>City Clerk</b>				
General Fund	\$ 243,900		\$ 243,900	\$ 220,200
<b>Department Total</b>	<b>\$ 243,900</b>	<b>\$</b>	<b>\$ 243,900</b>	<b>\$ 220,200</b>
<b>Cable TV-4</b>				
General Fund	\$ 146,100		\$ 146,100	\$ 170,200
Capital Projects/Grants Fund				135,000
<b>Department Total</b>	<b>\$ 146,100</b>	<b>\$</b>	<b>\$ 146,100</b>	<b>\$ 305,200</b>
<b>Community Services Administration</b>				
General Fund	\$ 292,700		\$ 211,100	\$ 234,900
Capital Projects/Grants Fund				250,000
<b>Department Total</b>	<b>\$ 292,700</b>	<b>\$</b>	<b>\$ 211,100</b>	<b>\$ 484,900</b>
<b>PW- Streets</b>				
HURF Fund	\$ 6,200,300	\$ 306,500	\$ 2,987,100	\$ 6,132,300
LTAF Fund	12,600	400	12,900	
SLID Fund	143,300		143,300	201,600
Transportation	5,000		20,000	20,000
<b>Department Total</b>	<b>\$ 6,361,200</b>	<b>\$ 306,900</b>	<b>\$ 3,163,300</b>	<b>\$ 6,353,900</b>
<b>Public Transit</b>				
Public Transit Fund	\$ 811,000	\$ 10,700	\$ 734,000	\$ 1,371,500
<b>Department Total</b>	<b>\$ 811,000</b>	<b>\$ 10,700</b>	<b>\$ 734,000</b>	<b>\$ 1,371,500</b>

\* 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 2013**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2012</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2013</b>
<b>PW - Airport</b>				
Airport Fund	\$ 2,545,800	\$ 340,100	\$ 1,905,500	\$ 3,922,500
<b>Department Total</b>	<b>\$ 2,545,800</b>	<b>\$ 340,100</b>	<b>\$ 1,905,500</b>	<b>\$ 3,922,500</b>
<b>PW - Wastewater</b>				
Wastewater Fund	\$ 2,550,500	\$	\$ 1,773,500	\$ 3,081,900
Wastewater Capacity Fund	1,238,200		8,600	204,000
Wastewater DIF	6,360,400	(4,300)	71,800	7,226,200
<b>Department Total</b>	<b>\$ 10,149,100</b>	<b>\$ (4,300)</b>	<b>\$ 1,853,900</b>	<b>\$ 10,512,100</b>
<b>PW - Water</b>				
Water Fund	\$ 4,892,300	\$ 1,748,200	\$ 4,032,400	\$ 5,711,700
Water Capacity Fund	\$ 5,000	\$	\$ 20,000	\$ 41,500
Water DIF Fund	\$ 1,238,200	\$	\$ 8,600	\$ 259,700
<b>Department Total</b>	<b>\$ 6,135,500</b>	<b>\$ 1,748,200</b>	<b>\$ 4,061,000</b>	<b>\$ 6,012,900</b>
<b>Sanitation</b>				
Refuse Fund	\$ 1,165,500	\$	\$ 977,900	\$ 1,164,800
<b>Department Total</b>	<b>\$ 1,165,500</b>	<b>\$</b>	<b>\$ 977,900</b>	<b>\$ 1,164,800</b>
<b>Self-Insurance</b>				
Self-Insurance Fund	\$ 2,164,400	\$	\$ 1,666,600	\$ 3,071,400
<b>Department Total</b>	<b>\$ 2,164,400</b>	<b>\$</b>	<b>\$ 1,666,600</b>	<b>\$ 3,071,400</b>

\* 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. R2012-24**

**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 2012/2013 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 2012/2013 beginning July 1, 2012 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 19, 2012, at least fourteen days prior to the hearing date for this Resolution #R2012-24; and

**WHEREAS**, the City has computed tax rates per One Hundred Dollars (\$100.00) of valuation to be levied and collected, at \$0.0910 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 17th day of July, 2012, by the Mayor and Council of the City of Show Low, Arizona.

  
\_\_\_\_\_  
Daryl Seymore  
Mayor

ATTEST:

  
\_\_\_\_\_  
Ann Kurasaki, City Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
City Attorney

*City of Show Low, AZ*  
*Fund Balance Summary*  
FY2013

**General Fund (11)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	10,941,550	6,473,133	5,006,000	4,562,200
Revenues	13,731,473	13,126,906	12,944,600	12,830,000
Transfers In	258,200	320,700	639,500	465,100
Other Sources	0	0	0	0
Expenditures	14,752,406	12,639,274	10,781,700	11,841,800
Transfers Out	3,516,850	2,275,483	3,246,200	4,015,500
	<u>6,661,967</u>	<u>5,005,982</u>	<u>4,562,200</u>	<u>2,000,000</u>
Emergency Reserve	<u>1,604,300</u>	<u>1,604,300</u>	<u>1,604,300</u>	<u>2,000,000</u>
Available	<u>5,057,667</u>	<u>3,401,682</u>	<u>2,957,900</u>	<u>0</u>

**HURF (12)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	112,863	1,033,882	1,202,967	1,253,600
Revenues	1,422,133	1,237,271	1,737,600	3,418,100
Transfers In	1,818,290	933,843	1,300,100	1,460,600
Other Sources	0	0	0	0
Expenditures	2,319,404	2,002,029	2,987,100	6,132,300
Transfers Out	0	0	0	0
	<u>1,033,882</u>	<u>1,202,967</u>	<u>1,253,567</u>	<u>0</u>
Available	<u>1,033,882</u>	<u>1,202,967</u>	<u>1,253,567</u>	<u>0</u>

**LTAf (13)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	27,748	47,299	12,900	0
Revenues	30,011	278	0	0
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	10,460	34,683	0	0
Transfers Out	0	0	12,900	0
	<u>47,299</u>	<u>12,894</u>	<u>0</u>	<u>0</u>
Available	<u>47,299</u>	<u>12,894</u>	<u>0</u>	<u>0</u>

**SLID (14)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	12,958	10,780	1,471	1,300
Revenues	139,926	137,056	143,100	200,300
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	142,104	145,165	142,100	200,400
Transfers Out	0	1,200	1,200	1,200
	<u>10,780</u>	<u>1,471</u>	<u>1,271</u>	<u>0</u>
Available	<u>10,780</u>	<u>1,471</u>	<u>1,271</u>	<u>0</u>

*City of Show Low, AZ*  
*Fund Balance Summary*  
FY2013

**Public Transportation (15)**

	<b>FY2009</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	116,410	134,102	118,306	114,500
Revenues	733,409	1,004,814	648,600	1,167,800
Transfers In	26,800	100,968	81,600	89,200
Other Sources	0	0	0	0
Expenditures	742,517	1,038,078	645,900	1,276,200
Transfers Out	0	83,500	88,100	95,300
	<u>134,102</u>	<u>118,306</u>	<u>114,506</u>	<u>0</u>
Available	<u>134,102</u>	<u>118,306</u>	<u>114,506</u>	<u>0</u>

**Cemetery (16)**

	<b>FY2009</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	184,843	188,834	42,707	(10,300)
Revenues	27,497	20,726	22,400	25,500
Transfers In	0	0	0	74,800
Other Sources	0	0	0	0
Expenditures	23,506	166,854	75,400	90,000
Transfers Out	0	0	0	0
	<u>188,834</u>	<u>42,707</u>	<u>(10,293)</u>	<u>0</u>
Available	<u>188,834</u>	<u>42,707</u>	<u>(10,293)</u>	<u>0</u>

**Capital Projects/Grants Fund (22)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	0	0	0	550,000
Revenues	0	0	1,804,200	20,000
Transfers In	0	0	609,000	719,500
Other Sources	0	0	0	8,500,000
Expenditures	0	0	1,863,200	9,789,500
Transfers Out	0	0	0	0
	<u>0</u>	<u>0</u>	<u>550,000</u>	<u>0</u>
Available	<u>0</u>	<u>0</u>	<u>550,000</u>	<u>0</u>

**Park Development Fees (23)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	0	0	12,700	0
Revenues	0	12,650	4,300	0
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	17,000	0
Transfers Out	0	0	0	0
	<u>0</u>	<u>12,650</u>	<u>0</u>	<u>0</u>
Available	<u>0</u>	<u>12,650</u>	<u>0</u>	<u>0</u>

*City of Show Low, AZ*  
*Fund Balance Summary*  
FY2013

**Library Development Fees (24)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	0	0	0	0
Revenues	0	6,313	4,500	5,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	0
Transfers Out	0	6,313	4,500	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)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	0	171,445	175,793	129,200
Revenues	5,369	4,348	3,400	0
Transfers In	166,076	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	50,000	129,200
Transfers Out	0	0	0	0
	<u>171,445</u>	<u>175,793</u>	<u>129,193</u>	<u>0</u>
Available	<u>171,445</u>	<u>175,793</u>	<u>129,193</u>	<u>0</u>

**Park & Recreation Facilities Development Fees (26)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	0	193,771	198,975	4,600
Revenues	6,272	5,204	8,000	8,700
Transfers In	187,499	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	202,400	13,300
Transfers Out	0	0	0	0
	<u>193,771</u>	<u>198,975</u>	<u>4,575</u>	<u>0</u>
Available	<u>193,771</u>	<u>198,975</u>	<u>4,575</u>	<u>0</u>

**Transportation Development Fees (27)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	0	0	0	0
Revenues	0	64,534	20,000	20,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	0
Transfers Out	0	64,534	20,000	20,000
	<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*  
 FY2013

**Debt Service (31)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	1,248,199	719,400	771,183	771,400
Revenues	22,666	4,943	200	23,300
Transfers In	1,012,030	1,017,622	972,100	1,157,800
Other Sources	0	0	0	0
Expenditures	1,563,495	970,782	972,100	1,181,100
Transfers Out	0	0	0	0
	<u>719,400</u>	<u>771,183</u>	<u>771,383</u>	<u>771,400</u>
Available	<u>719,400</u>	<u>771,183</u>	<u>771,383</u>	<u>771,400</u>

**Improvement District #5 (35)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	289,179	263,003	252,522	220,000
Revenues	525,868	542,454	530,500	529,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	542,044	542,935	553,000	734,000
Transfers Out	10,000	10,000	10,000	15,000
	<u>263,003</u>	<u>252,522</u>	<u>220,022</u>	<u>0</u>
Available	<u>263,003</u>	<u>252,522</u>	<u>220,022</u>	<u>0</u>

**Improvement District #6 (36)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	396,519	484,555	500,185	499,700
Revenues	533,657	502,801	493,800	490,300
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	435,621	477,171	484,300	975,000
Transfers Out	10,000	10,000	10,000	15,000
	<u>484,555</u>	<u>500,185</u>	<u>499,685</u>	<u>0</u>
Available	<u>484,555</u>	<u>500,185</u>	<u>499,685</u>	<u>0</u>

**Improvement District #7 (37)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	20,445	86,667	60,369	75,000
Revenues	146,916	55,120	96,900	81,800
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	78,694	78,418	80,300	153,800
Transfers Out	2,000	3,000	2,000	3,000
	<u>86,667</u>	<u>60,369</u>	<u>74,969</u>	<u>0</u>
Available	<u>86,667</u>	<u>60,369</u>	<u>74,969</u>	<u>0</u>

City of Show Low, AZ

Fund Balance Summary

FY2013

**Airport (41)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	362,333	173,526	154,277	0
Revenues	2,749,728	1,475,396	1,680,700	3,761,300
Transfers In	0	0	70,500	161,200
Other Sources	0	0	0	0
Expenditures	2,938,535	1,494,645	1,905,500	3,922,500
Transfers Out	0	0	0	0
	<u>173,526</u>	<u>154,277</u>	<u>(23)</u>	<u>0</u>
Available	<u>173,526</u>	<u>154,277</u>	<u>(23)</u>	<u>0</u>

**Wastewater (42)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	943,612	1,045,836	727,495	1,031,000
Revenues	2,490,151	1,969,622	2,077,000	2,050,900
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	2,362,926	2,222,963	1,668,500	2,971,200
Transfers Out	25,000	65,000	105,000	110,700
	<u>1,045,836</u>	<u>727,495</u>	<u>1,030,995</u>	<u>0</u>
Available	<u>1,045,836</u>	<u>727,495</u>	<u>1,030,995</u>	<u>0</u>

**Water (43)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	816,665	878,569	784,023	1,309,400
Revenues	2,490,151	2,250,873	2,957,800	3,202,300
Transfers In	0	0	0	0
Other Sources	0	1,570,149	1,600,000	2,000,000
Expenditures	2,378,246	3,850,568	3,872,400	5,551,600
Transfers Out	50,000	65,000	160,000	160,100
	<u>878,569</u>	<u>784,023</u>	<u>1,309,423</u>	<u>800,000</u>
Available	<u>878,569</u>	<u>784,023</u>	<u>1,309,423</u>	<u>800,000</u>
Water Plant Replacement	<u>500,000</u>	<u>600,000</u>	<u>700,000</u>	<u>800,000</u>
Available	<u>378,569</u>	<u>184,023</u>	<u>609,423</u>	<u>0</u>

**Water Development Impact Fee (44)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	1,099,972	1,168,151	231,953	258,700
Revenues	68,179	63,802	35,300	1,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	1,000,000	8,600	259,700
Transfers Out	0	0	0	0
	<u>1,168,151</u>	<u>231,953</u>	<u>258,653</u>	<u>0</u>
Available	<u>1,168,151</u>	<u>231,953</u>	<u>258,653</u>	<u>0</u>

City of Show Low, AZ

Fund Balance Summary

FY2013

**Wastewater Development Impact Fee (45)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	5,725,132	6,002,364	7,102,012	7,166,200
Revenues	350,258	242,706	136,000	60,000
Transfers In	0	0	0	0
Other Sources	15,707	867,546	0	0
Expenditures	88,733	10,604	71,800	7,226,200
Transfers Out	0	0	0	0
	<u>6,002,364</u>	<u>7,102,012</u>	<u>7,166,212</u>	<u>0</u>
Available	<u>6,002,364</u>	<u>7,102,012</u>	<u>7,166,212</u>	<u>0</u>

**Sanitation (47)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	163,729	184,880	191,905	171,500
Revenues	724,643	747,918	957,500	993,300
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	653,492	675,893	912,900	1,099,800
Transfers Out	50,000	65,000	65,000	65,000
	<u>184,880</u>	<u>191,905</u>	<u>171,505</u>	<u>0</u>
Available	<u>184,880</u>	<u>191,905</u>	<u>171,505</u>	<u>0</u>

**Aquatic (48)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	(26,110)	(18,516)	0	0
Revenues	112,864	108,576	102,900	91,700
Transfers In	273,298	293,897	250,000	328,600
Other Sources	0	0	465,200	0
Expenditures	378,568	383,957	818,100	420,300
Transfers Out	0	0	0	0
	<u>(18,516)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available	<u>(18,516)</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Wastewater Capacity Fee (52)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	0	0	0	51,000
Revenues	0	0	51,000	153,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	204,000
Transfers Out	0	0	0	0
	<u>0</u>	<u>0</u>	<u>51,000</u>	<u>0</u>
Available	<u>0</u>	<u>0</u>	<u>51,000</u>	<u>0</u>

*City of Show Low, AZ*  
*Fund Balance Summary*  
FY2013

**Water Capacity Fee (53)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	0	0	0	10,500
Revenues	0	0	10,500	31,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	41,500
Transfers Out	0	0	0	0
	<u>0</u>	<u>0</u>	<u>10,500</u>	<u>0</u>
Available	<u>0</u>	<u>0</u>	<u>10,500</u>	<u>0</u>

**Self-Insured Medical (62)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	784,878	438,994	640,166	577,800
Revenues	1,471,004	1,449,109	1,604,200	2,493,600
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	1,816,888	1,247,937	1,666,600	3,071,400
Transfers Out	0	0	0	0
	<u>438,994</u>	<u>640,166</u>	<u>577,766</u>	<u>0</u>
Available	<u>438,994</u>	<u>640,166</u>	<u>577,766</u>	<u>0</u>

**Show Low Bluff - Special Assesment (75)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	311,539	377,849	201,771	100,700
Revenues	295,444	312,621	108,800	160,100
Transfers In	0	0	0	0
Other Sources	0	450,000	0	0
Expenditures	229,134	654,539	209,900	260,800
Transfers Out	0	18,000	0	0
	<u>377,849</u>	<u>467,931</u>	<u>100,671</u>	<u>0</u>
Available	<u>377,849</u>	<u>467,931</u>	<u>100,671</u>	<u>0</u>

**Show Low Bluff (76)**

	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012 Est.</b>	<b>FY2013</b>
Beginning Balance	0	0	266,160	622,200
Revenues	0	0	427,000	96,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	61,000	710,200
Transfers Out	0	0	10,000	8,000
	<u>0</u>	<u>0</u>	<u>622,160</u>	<u>0</u>
Available	<u>0</u>	<u>0</u>	<u>622,160</u>	<u>0</u>

*City of Show Low, Arizona*  
*Summary Schedule of Principal and Interest Payments*  
*FY2013 Budget*

Year/Bonds	Principal	Interest	Total P & I
FY2013			
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
QECB - Energy Efficiency Project	6,803	35,538	42,341
Lease Purchase - Park Lighting & Aquatics	91,000	30,791	121,791
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
<b>FY2013 Total</b>	<b>\$ 1,826,115</b>	<b>\$ 863,935</b>	<b>\$ 2,690,050</b>

FY2014			
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
QECB - Energy Efficiency Project	11,000	38,128	49,128
Lease Purchase - Park Lighting & Aquatics	186,000	27,398	213,398
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
<b>FY2014 Total</b>	<b>\$ 1,962,942</b>	<b>\$ 774,831</b>	<b>\$ 2,737,773</b>

FY2015			
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
QECB - Energy Efficiency Project	10,000	37,567	47,567
Lease Purchase - Park Lighting & Aquatics	193,000	21,288	214,288
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
<b>FY2015 Total</b>	<b>\$ 2,056,714</b>	<b>\$ 677,112</b>	<b>\$ 2,733,826</b>

*City of Show Low, Arizona*  
*Summary Schedule of Principal and Interest Payments*  
*FY2013 Budget*

Year/Bonds	Principal	Interest	Total P & I
<b>FY2016</b>			
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
QECB - Energy Efficiency Project	14,000	37,006	51,006
Lease Purchase - Park Lighting & Aquatics	199,000	14,983	213,983
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
<b>FY2016 Total</b>	<b>\$ 1,585,634</b>	<b>\$ 571,428</b>	<b>\$ 2,157,062</b>

<b>FY2017</b>			
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
QECB - Energy Efficiency Project	18,000	36,179	54,179
Lease Purchase - Park Lighting & Aquatics	206,000	8,450	214,450
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
<b>FY2017 Total</b>	<b>\$ 1,659,705</b>	<b>\$ 496,962</b>	<b>\$ 2,156,666</b>

<b>FY2018</b>			
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
QECB - Energy Efficiency Project	34,000	11,895	45,895
Lease Purchase - Park Lighting & Aquatics	105,000	35,191	140,191
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
<b>FY2018 Total</b>	<b>\$ 1,623,932</b>	<b>\$ 432,228</b>	<b>\$ 2,056,160</b>

<b>FY2019</b>			
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
QECB - Energy Efficiency Project	51,000	32,975	83,975
WIFA Loan (Manhole Replacements)	12,163	-	12,163
WIFA Loan (Pineview Purchase)	168,157	86,932	255,089
<b>FY2019 Total</b>	<b>\$1,026,320</b>	<b>\$344,782</b>	<b>\$ 1,371,102</b>

*City of Show Low, Arizona*  
*Summary Schedule of Principal and Interest Payments*  
*FY2013 Budget*

Year/Bonds	Principal	Interest	Total P & I
<b>FY2020</b>			
GADA Bonds (Roads)	\$ 345,000	\$ 153,625	\$ 498,625
GADA Bonds (Airport)	80,000	40,750	120,750
QECB - Energy Efficiency Project	55,000	30,198	85,198
WIFA Loan (Manhole Replacements)	12,511	-	12,511
WIFA Loan (Pineview Purchase)	173,363	81,645	255,008
<b>FY2020 Total</b>	<b>\$ 665,875</b>	<b>\$ 306,218</b>	<b>\$ 972,093</b>
<b>FY2021</b>			
GADA Bonds (Roads)	\$ 365,000	\$ 135,875	\$ 500,875
GADA Bonds (Airport)	85,000	36,625	121,625
QECB - Energy Efficiency Project	59,000	27,207	86,207
WIFA Loan (Manhole Replacements)	12,869	-	12,869
WIFA Loan (Pineview Purchase)	178,731	76,195	254,925
<b>FY2021 Total</b>	<b>\$ 700,600</b>	<b>\$ 275,902</b>	<b>\$ 976,502</b>
<b>FY2022</b>			
GADA Bonds (Roads)	\$ 375,000	\$ 117,375	\$ 492,375
GADA Bonds (Airport)	90,000	32,250	122,250
QECB - Energy Efficiency Project	62,000	24,030	86,030
WIFA Loan (Manhole Replacements)	13,238	-	13,238
WIFA Loan (Pineview Purchase)	184,264	70,575	254,840
<b>FY2022 Total</b>	<b>\$ 724,502</b>	<b>\$ 244,230</b>	<b>\$ 968,733</b>
<b>FY2023</b>			
GADA Bonds (Roads)	\$ 390,000	\$ 98,250	\$ 488,250
GADA Bonds (Airport)	90,000	27,750	117,750
QECB - Energy Efficiency Project	65,000	20,666	85,666
WIFA Loan (Manhole Replacements)	13,617	-	13,617
WIFA Loan (Pineview Purchase)	189,969	64,782	254,751
<b>FY2023 Total</b>	<b>\$ 748,586</b>	<b>\$ 211,448</b>	<b>\$ 960,034</b>
<b>FY2024</b>			
GADA Bonds (Roads)	\$ 410,000	\$ 78,250	\$ 488,250
GADA Bonds (Airport)	95,000	31,500	126,500
QECB - Energy Efficiency Project	69,000	17,141	86,141
WIFA Loan (Manhole Replacements)	14,007	-	14,007
WIFA Loan (Pineview Purchase)	195,851	58,810	254,660
<b>FY2024 Total</b>	<b>\$ 783,857</b>	<b>\$ 185,701</b>	<b>\$ 969,558</b>
<b>FY2025</b>			
GADA Bonds (Roads)	\$ 435,000	\$ 57,125	\$ 492,125
GADA Bonds (Airport)	95,000	18,375	113,375
QECB - Energy Efficiency Project	71,000	13,430	84,430
WIFA Loan (Manhole Replacements)	14,408	-	14,408
WIFA Loan (Pineview Purchase)	201,914	52,652	254,566
<b>FY2025 Total</b>	<b>\$ 817,322</b>	<b>\$ 141,582</b>	<b>\$ 958,904</b>

*City of Show Low, Arizona*  
*Summary Schedule of Principal and Interest Payments*  
*FY2013 Budget*

Year/Bonds	Principal	Interest	Total P & I
FY2026			
GADA Bonds (Roads)	\$ 450,000	\$ 35,000	\$ 485,000
GADA Bonds (Airport)	100,000	13,500	113,500
QECB - Energy Efficiency Project	75,000	9,585	84,585
WIFA Loan (Manhole Replacements)	14,820	-	14,820
WIFA Loan (Pineview Purchase)	208,165	46,304	254,470
<b>FY2026 Total</b>	<b>847,986</b>	<b>104,389</b>	<b>\$ 952,375</b>

FY2027			
GADA Bonds (Roads)	\$ 475,000	\$ 11,875	\$ 486,875
GADA Bonds (Airport)	105,000	8,375	113,375
QECB - Energy Efficiency Project	81,000	5,500	86,500
WIFA Loan (Manhole Replacements)	15,245	-	15,245
WIFA Loan (Pineview Purchase)	214,610	39,460	254,070
<b>FY2027 Total</b>	<b>\$ 890,855</b>	<b>\$ 65,210</b>	<b>\$ 956,065</b>

FY2028			
GADA Bonds (Airport)	\$ 115,000	\$ 2,875	\$ 117,875
QECB - Energy Efficiency Project	42,000	1,121	43,121
WIFA Loan (Manhole Replacements)	15,681	-	15,681
WIFA Loan (Pineview Purchase)	221,254	33,013	254,267
<b>FY2028 Total</b>	<b>\$ 393,936</b>	<b>\$ 37,009</b>	<b>\$ 430,944</b>

FY2029			
WIFA Loan (Manhole Replacements)	\$ 16,130	\$ -	\$ 16,130
WIFA Loan (Pineview Purchase)	\$ 228,104	\$ 26,057	254,161
<b>FY2029 Total</b>	<b>\$ 244,235</b>	<b>\$ 26,057</b>	<b>\$ 270,291</b>

FY2030			
WIFA Loan (Pineview Purchase)	\$ 235,167	\$ 18,885	\$ 254,052
<b>FY2030 Total</b>	<b>\$ 235,167</b>	<b>\$ 18,885</b>	<b>\$ 254,052</b>

FY2031			
WIFA Loan (Pineview Purchase)	\$ 242,447	\$ 11,492	\$ 253,939
<b>FY2031 Total</b>	<b>\$ 242,447</b>	<b>\$ 11,492</b>	<b>\$ 253,939</b>

FY2032			
WIFA Loan (Pineview Purchase)	\$ 249,954	\$ 3,869	\$ 253,823
<b>FY2032 Total</b>	<b>\$ 249,954</b>	<b>\$ 3,869</b>	<b>\$ 253,823</b>

**City of Show Low, AZ**  
**Approved Capital Improvement Projects - Budget**  
**FY2013**

<u>Department</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>Account #</u>
<b>General Operations</b>				
Development Agreement Obligations	85,100	10,100	10,100	11-402-495-7310-1005
Downtown Facade Improvements (CDBG)	25,000	9,500	0	22-610-495-7300-1056
Land Acquisition/Clean Up	0	300,000	400,000	22-402-495-7400-1209
Energy Efficiency Upgrades	0	856,700	0	22-402-495-7310-1211
<b>General Operations Total</b>	<b>110,100</b>	<b>1,176,300</b>	<b>410,100</b>	
<b>Community Services</b>				
				<b>Account #</b>
Open Space Preservation	250,000	0	0	11-495-495-7416-0000
Open Space Preservation	0	250,000	250,000	22-495-495-7416-0000
Open Space Preservation	0	50,000	129,200	25-400-495-7416-0000
Trail - Meadows	0	50,000	0	25-400-495-7300-1213
Ponderosa Park - Playground	0	33,000	0	23-400-495-7300-1212
Ponderosa Park - Fence Improvements	0	5,000	0	11-445-495-7310-0000
Cemetery Improvements	190,500	63,800	0	16-550-495-7300-5631
Cemetery Restroom	0	0	75,000	16-550-495-7300-1301
Nikolaus Homestead Park	103,600	0	0	11-495-495-7300-4207
Frontier Park	7,600	0	0	11-495-495-7300-3507
Outfield Fence - Ponderosa Field	0	0	15,000	22-445-495-7310-0000
Infield Conditioner - Ponderosa & Senior Fields	0	0	12,000	22-445-495-7310-0000
Engineered Wood Fiber - All City Playgrounds	0	0	25,000	22-445-495-7310-0000
Equipment - Deep Tine Aerator	0	0	25,000	22-445-495-7410-0000
Equipment - Top Dresser	0	0	15,000	22-445-495-7410-0000
Field Lights - Ponderosa & Senior Fields	0	382,200	0	22-495-495-7300-1226
City Campus Improvements	0	25,000	0	22-495-495-7300-1210
IS Server Replacement	20,000	0	14,000	11-440-495-7410-0000
City 4 Production Switcher	18,000	0	0	11-490-495-7410-0000
City 4 Studio Camera and Equipment Upgrade	0	0	135,000	22-490-495-7410-1302
Library Sound Absorption Panels & Signage	0	0	21,000	22-435-495-7300-1303
Aquatics Center - De-Humidification	0	465,200	0	48-785-495-7300-1227
Aquatics Center - Rehabilitation	0	0	115,000	48-785-495-7310-1316
<b>Community Services Total</b>	<b>589,700</b>	<b>1,324,200</b>	<b>831,200</b>	
<b>Public Transportation</b>				
Bus Shelter	402,600	10,700	59,700	15-530-495-7410-0000
Busses	230,900	0	440,000	15-530-495-7410-0000
Transfer Point Improvements	100,000	110,400	110,400	15-530-495-7410-0000
Shelter Stops and Benches	40,000	30,000	30,000	15-530-495-7410-0000
Maintenance Vehicle	3,500	0	0	15-530-495-7410-0000
Computers	0	0	5,000	15-530-495-7410-0000
Signage & Equipment	0	6,600	6,600	15-530-495-7410-0000
<b>Public Transportation Total</b>	<b>777,000</b>	<b>157,700</b>	<b>651,700</b>	
<b>Police</b>				
Communication Equipment Replacement	110,700	122,500	154,000	11-460-495-7300-0000
Police Vehicle Replacement	75,000	36,300	0	11-455-495-7420-0000
Police Vehicle Replacement	0	0	112,500	22-455-495-7420-0000
Police Vehicle Replacement - Animal Control	0	0	34,000	22-465-495-7420-0000
Police Vehicles - Traffic Safety	35,000	0	0	11-456-495-7420-0000
Motorcycle Narrow Banding Radios (2)	7,000	0	0	11-456-495-7420-0000
Communication Equipment	19,300	0	0	11-455-495-7300-0801
Mobile Data Communications	36,100	0	0	11-455-495-7300-0802
Special Response Team Equipment	5,800	0	0	11-455-495-7300-0803
HOMELAND SECURITY - MDC SUMMIT	4,400	0	0	11-455-495-7300-1002
HOMELAND SECURITY - SRT Equipment	42,900	0	0	11-455-495-7300-1003
GOHS - Motorcycle Grant	7,200	0	0	11-455-495-7420-1001
Justice Assistance Grant	0	11,000	0	22-455-495-7300-1228
GOHS - Occupant Protection	0	5,000	0	22-455-495-7300-1229
GOHS - Speed Enforcement	0	10,600	0	22-455-495-7300-1230
Regional Communication Study	0	26,800	0	22-455-430-3200-1224
Homeland Security - SRT	0	10,800	0	22-455-495-7300-1231
Homeland Security - Communication	0	32,500	0	22-455-495-7300-1232
Homeland Security - Microwave System	0	121,000	0	22-455-495-7300-1122
<b>Police Total</b>	<b>343,400</b>	<b>376,500</b>	<b>300,500</b>	

**City of Show Low, AZ**  
**Approved Capital Improvement Projects - Budget**  
**FY2013**

<u>Department</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>Account #</u>
<b>Engineering</b>				
Aerial Mapping	0	0	180,000	22-450-495-7300-1304
Survey Equipment	0	0	45,000	22-450-495-7410-0000
City Hall Renovations	1,569,900	20,000	0	11-402-495-7400-0002
Library Construction	951,800	0	0	11-402-495-7400-0001
Stormwater Master Plan	25,000	0	0	11-450-495-7300-5708
<b>Engineering Total</b>	<b>2,546,700</b>	<b>20,000</b>	<b>225,000</b>	

<b>Streets</b>				
Scott Ranch Road	1,215,500	1,369,300	749,300	12-500-495-7300-7300
Deuce of Clubs Streetscape	880,600	258,700	0	11-402-495-7300-5772
R & R Program Maintenance	676,000	467,700	598,600	12-500-495-7300-5791
Old Linden Rd Improvements	506,600	0	0	12-500-495-7300-5702
9th Street Improvements (Non-CDBG)	0	36,000	0	12-500-495-7300-1055
9th Street Improvements (CDBG)	234,600	245,100	0	22-610-495-7300-1055
Traffic Signal Old Linden Road and 260	154,000	0	0	12-500-495-7310-1104
Adams Reconstruction	150,000	120,000	0	12-500-495-7300-1101
McNeil Reconstruction	150,000	150,000	75,000	12-500-495-7300-1102
Willis & Third Reconstruction	50,000	50,000	0	12-500-495-7300-1103
HSIP - Sign Improvement	0	50,000	0	12-500-495-7310-1234
13th Place Reconstruction	0	30,000	0	12-500-495-7300-1127
General Improvements	50,000	0	0	12-500-495-7310-0000
Sidewalk Program	47,300	0	0	13-510-495-7310-0000
K-Mart Detention Basin	40,200	0	0	12-500-495-7300-5212
RAC Grant - Fools Hollow Lake	0	10,200	10,200	12-500-495-7300-1203
Streetscape Grates	0	0	65,000	12-500-495-7310-0000
Drainage Project-Central & Paloma	0	0	60,000	12-500-495-7300-1305
43rd Ave (Old HWY 160) Rebuild Road	0	0	700,000	12-500-495-7300-1306
Public Works Yard Facility Improvements	0	0	130,000	12-500-495-7300-1307
Traffic Signal - 9th & DOC	0	0	150,000	12-500-495-7310-1308
Sierra Pines Trl - US 60 to Ridge Crest	0	524,000	0	12-500-495-7300-1205
West Wood Subdivision Rds (Rebuild)	0	156,000	0	12-500-495-7300-1206
SL Lake Rd - WalMart to Lake (Rebuild)	0	264,000	236,300	12-500-495-7300-1207
US60 Multi-Use Pathway & Sidewalks	0	802,300	802,300	12-500-495-7300-1201
Downtown Pedestrian Enhancements	0	742,400	742,400	12-500-495-7300-1202
Whipple Road - Phase II	0	692,700	692,700	12-500-495-7300-1208
Replacement 4x4 3/4 ton Pick-ups (2)	0	100,000	0	12-500-495-7420-0000
Backhoe (replacement)	0	0	110,000	12-500-495-7410-0000
Street Lights (CIP)	26,100	0	0	12-500-495-7310-0099
Message Boards	10,000	0	0	12-500-495-7410-0000
West Whipple Road Re-construction	0	0	0	12-500-495-7300-3208
Central at Paloma Re-construction	0	0	0	12-500-495-7300-3308
Timber Mesa Trail Extension	0	0	0	12-500-495-7300-5555
General Equipment	0	0	0	12-500-495-7410-0000
<b>Streets Total</b>	<b>4,190,900</b>	<b>6,068,400</b>	<b>5,121,800</b>	

<b>Airport</b>				
Apron E of Terminal - Phase 1	0	0	1,350,000	41-750-495-7300-1309
De-icing containment facility	0	0	300,000	41-750-495-7300-1310
Runway 6/24 - Safety Area improvements	438,000	219,700	130,400	41-750-495-7300-3519
Snow Removal Equipment	356,300	413,600	0	41-750-495-7410-1115
Wildlife Hazard Assessment	35,100	800	0	41-750-495-7300-0035
Runway 36 Protection Zone - Land	50,000	49,400	0	41-750-495-7300-6108
Land Acquisition	0	115,000	0	41-750-495-7400-0000
Community Challenge Landscape	0	0	0	41-750-495-7300-6208
Safety Management System	0	11,800	0	41-750-495-7300-6408
Design and Construct Runway 18/36	0	350,000	350,000	41-750-495-7300-1214
Underground relocation of Powerlines (HWY 77)	0	500,000	500,000	41-750-495-7300-1215
Airport Center Ramp Repair - Slurry	0	60,000	0	41-750-495-7300-1216
<b>Airport Total</b>	<b>879,400</b>	<b>1,720,300</b>	<b>2,630,400</b>	

**City of Show Low, AZ**  
**Approved Capital Improvement Projects - Budget**  
**FY2013**

<u>Department</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>Account #</u>
<b><u>Wastewater</u></b>				
Manhole Replacements	40,000	0	0	42-755-495-7310-0209
Manhole Replacements (Inflow & Infiltration)	0	247,500	274,400	42-755-495-7300-5871
Wastewater Treatment Plant Modifications	100,000	100,000	0	42-755-495-7300-5837
Dredge	70,000	0	0	42-755-495-7410-0000
Merrill & 31st Street	66,000	0	0	42-755-495-7310-1108
9th Street Sewer Replacement	28,000	0	0	42-755-495-7310-1126
General Improvements	108,000	50,000	100,000	42-755-495-7310-0000
6th Street	50,000	50,000	225,000	42-755-495-7310-1105
Willis Project	50,000	50,000	0	42-755-495-7310-1106
Wastewater Masterplan	40,000	55,700	0	45-770-495-7300-0108
Wastewater Masterplan	0	40,000	14,000	42-755-495-7300-0108
East Owens Line Extension (St. Ritas)	20,000	0	0	42-755-495-7310-1109
N 5th Drive from Old Linden Rd to Cooley	0	93,000	88,400	42-755-495-7310-1217
Old City Hall Area (Cooley)	0	325,000	299,500	42-755-495-7310-1218
10th Place and 9th Place	0	64,300	64,300	42-755-495-7310-1219
City Park Area - Phase 1 Aquatic Center	0	0	258,000	42-755-495-7310-1311
Merrill to 30th Final Phase / Abandon Park Valley L.S	0	0	75,000	42-755-495-7310-1312
Days Inn Sewer Line	0	0	74,100	42-755-495-7310-1313
Lift Station modifications - Generators	0	0	50,000	42-755-495-7410-1314
1-Ton Truck with crane	0	50,000	0	42-755-495-7420-0000
Sewer TV Software	15,000	0	0	42-755-495-7410-0000
Show Low South - Land Exchange	6,300	7,500	15,000	45-770-495-7400-0000
General Equipment	10,000	0	0	42-755-495-7410-0000
<b>Wastewater Total</b>	<b>603,300</b>	<b>1,133,000</b>	<b>1,537,700</b>	

<b><u>Water</u></b>				
Show Low Heights 9th Dr	150,000	96,300	0	43-760-495-7310-1114
Show Low Heights 10th Dr	150,000	112,200	0	43-760-495-7310-1110
Show Low Heights	0	150,000	85,800	43-760-495-7310-1220
Show Low Heights - FINAL	0	0	425,000	43-760-495-7310-1315
Burke to 11th Pl, 10th from cooley to OLR	0	60,000	60,000	43-760-495-7310-1221
Pineview Water Purchase	59,400	2,341,300	0	43-760-495-7300-1116
Scotts Pine Meadow	0	1,200,000	0	43-760-495-7310-1222
Pineview - PRV and Connections	0	400,000	246,600	43-760-495-7310-1223
Fools Hollow & Park Valley Water Purchase	0	39,700	2,000,000	43-760-495-7300-1225
Water Plant Reserve	100,000	100,000	100,000	43-760-495-7100-0000
General Improvements	88,200	100,000	100,000	43-760-495-7310-0000
Backhoe	0	150,000	0	43-760-495-7410-0000
One-ton Truck with Service Body	0	0	48,000	43-760-495-7420-0000
Equipment Purchase	15,200	0	0	43-760-495-7410-0000
<b>Water Total</b>	<b>562,800</b>	<b>4,749,500</b>	<b>3,065,400</b>	

<b>Total Capital</b>	<b>10,603,300</b>	<b>16,725,900</b>	<b>14,773,800</b>
----------------------	-------------------	-------------------	-------------------

<b><u>CIP Reserves</u></b>				
Transit	0	0	39,800	15-530-490-8140-0000
Parks Development Impact Fees	5,000	0	0	23-400-490-8140-0000
Open Space Development Impact Fees	175,100	82,600	0	25-400-490-8140-0000
Parks & Recreation Facilities Impact Fees	197,500	2,600	13,300	26-400-490-8140-0000
Improvement District #5	330,800	249,000	195,900	35-730-490-8140-0000
Improvement District #6	521,300	466,900	500,300	36-735-490-8140-0000
Improvement District #7	91,600	103,100	73,500	37-737-490-8140-0000
Water Development Impact Fees	185,000	1,229,600	209,700	44-765-490-8140-0000
Water Capacity Fees	0	0	204,000	52-770-490-8140-0000
Wastewater Development Impact Fees	5,561,600	6,284,300	7,211,200	45-770-490-8140-0000
Wastewater Capacity Fees	0	0	41,500	53-765-490-8140-0000
Refuse Collection	149,900	187,600	152,200	47-780-490-8140-0000
Show Low Bluff CFD - SA	0	327,800	82,600	75-730-490-8140-0000
Show Low Bluff CFD - GO	0	0	622,400	76-730-490-8140-0000
<b>Water Total</b>	<b>7,217,800</b>	<b>8,933,500</b>	<b>9,346,400</b>	

<b>Total Capital and CIP Reserves</b>	<b>17,821,100</b>	<b>25,659,400</b>	<b>24,120,200</b>
---------------------------------------	-------------------	-------------------	-------------------

## City of Show Low, AZ Capital Improvement Plan FY2013 - FY2017

	<u>FY 2013*</u>	<u>FY 2014*</u>	<u>FY 2015*</u>	<u>FY 2016*</u>	<u>FY 2017*</u>	<u>Total</u>
<b>Public Works and Streets</b>						
R & R Program	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000
Lower power lines Deuce of Clubs and install lights	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Drainage Project-Central & Paloma	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Install Decorative Lighting (Cooley & 9th Lights)	\$152,000	\$0	\$0	\$0	\$0	\$152,000
43rd Ave (Old HWY 160) Rebuild Road	\$700,000	\$0	\$0	\$0	\$0	\$700,000
Public Works Yard Facility Improvements	\$77,000	\$0	\$0	\$0	\$0	\$77,000
Asphalt Zipper	\$110,000	\$0	\$0	\$0	\$0	\$110,000
Backhoe (Replacement)	\$110,000	\$0	\$0	\$0	\$0	\$110,000
Sierra Pines Unit 1, 2, and 3	\$660,000	\$300,000	\$0	\$0	\$0	\$960,000
Drainage Project-Show Low Plaza	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Bucket Truck (New)	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Drainage Project-Owens & McNeil	\$0	\$0	\$80,000	\$0	\$0	\$80,000
Show Low Heights - Rebuild Rd., Curb & Sidewalks	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000
6-Wheel Dump with Plow (Replacement)	\$0	\$0	\$165,000	\$0	\$0	\$165,000
10-Wheel Dump with Plow and Spreader (Replacement)	\$0	\$0	\$220,000	\$0	\$0	\$220,000
Scott Ranch Road, Phase II	\$0	\$0	\$0	\$6,700,000	\$0	\$6,700,000
Park Valley - Rebuild Roads	\$0	\$0	\$0	\$0	\$170,000	\$170,000
Show Low Aerial Photography Update	\$180,000	\$0	\$0	\$0	\$0	\$180,000
<b>TOTAL</b>	<b>\$2,549,000</b>	<b>\$950,000</b>	<b>\$1,965,000</b>	<b>\$7,200,000</b>	<b>\$670,000</b>	<b>\$13,334,000</b>
<b>Community Services &amp; Culture</b>						
Cemetery Expansion	\$100,000	\$0	\$50,000	\$0	\$50,000	\$200,000
Trails - General	\$100,000	\$0	\$0	\$100,000	\$0	\$200,000
Show Lake Restroom - 1 (Replacement)	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Pool Re-Plaster (Replacement)	\$80,000	\$0	\$0	\$0	\$0	\$80,000
City Cemetery Restroom	\$75,000	\$0	\$0	\$0	\$0	\$75,000
City Park Playground (Replacement)	\$50,000	\$0	\$0	\$0	\$0	\$50,000
City 4 TV HD Upgrade	\$0	\$130,000	\$0	\$0	\$0	\$130,000
Show Lake Restroom - 2 (Replacement)	\$0	\$125,000	\$0	\$0	\$0	\$125,000
City Park Shoulder Repair	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Open Space Preservation	\$0	\$50,000	\$0	\$50,000	\$0	\$100,000
City-Wide Security System	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Little League Playground (Replacement)	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Nikolaus Homestead Park Lighting	\$0	\$0	\$450,000	\$0	\$0	\$450,000
Parks / Maintenance Facility	\$0	\$0	\$180,000	\$0	\$0	\$180,000
Library Addition	\$0	\$0	\$0	\$200,000	\$0	\$200,000
Aquatic Center Roof (Replacement)	\$0	\$0	\$0	\$100,000	\$0	\$100,000
New Little League Field	\$0	\$0	\$0	\$0	\$300,000	\$300,000
Nikolaus Homestead Park, Phase III	\$0	\$0	\$0	\$0	\$150,000	\$150,000
<b>TOTAL</b>	<b>\$505,000</b>	<b>\$505,000</b>	<b>\$680,000</b>	<b>\$450,000</b>	<b>\$500,000</b>	<b>\$2,640,000</b>
<b>Public Transportation</b>						
Accessible Buses - Fleet Expansion	\$125,000	\$125,000	\$125,000	\$125,000	\$0	\$500,000
Accessible Buses - Fleet Replacement	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$0</b>	<b>\$500,000</b>
<b>Police</b>						
Police Facility Remodel	\$125,000	\$0	\$0	\$0	\$0	\$125,000
Communication Equipment (Replacement)	\$50,000	\$50,000	\$250,000	\$0	\$0	\$350,000
Jail Expansion at existing site (Replacement)	\$0	\$300,000	\$0	\$0	\$0	\$300,000
Animal Control Facility Improvements	\$0	\$200,000	\$0	\$0	\$0	\$200,000
Land Acquisition for new building	\$0	\$125,000	\$0	\$0	\$0	\$125,000
Public Safety Complex	\$0	\$0	\$600,000	\$0	\$6,000,000	\$6,600,000
Police Range Improvements	\$0	\$0	\$200,000	\$0	\$0	\$200,000
Special Response Team truck (Replacement)	\$0	\$0	\$0	\$300,000	\$0	\$300,000
<b>TOTAL</b>	<b>\$175,000</b>	<b>\$675,000</b>	<b>\$1,050,000</b>	<b>\$300,000</b>	<b>\$6,000,000</b>	<b>\$8,200,000</b>

\*FY2013 - FY2017 CIP is for planning purposes only. Funding sources may not have been identified see FY2013 budget for funded projects.

## City of Show Low, AZ Capital Improvement Plan FY2013 - FY2017

	<u>FY 2013*</u>	<u>FY 2014*</u>	<u>FY 2015*</u>	<u>FY 2016*</u>	<u>FY 2017*</u>	<u>Total</u>
<b>Wastewater</b>						
General Improvements/Modifications (>\$10,000<\$50,000)	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
City Park Area - Phase 1 Aquatic Center	\$258,000	\$0	\$0	\$0	\$0	\$258,000
6th Street - Re-design, Re-Cost	\$225,000	\$0	\$0	\$0	\$0	\$225,000
Manhole Replacement - Inflow and infiltration Reduction Program	\$188,000	\$0	\$0	\$0	\$0	\$188,000
Bio Curtain	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Backhoe (Replace 515)	\$110,000	\$0	\$0	\$0	\$0	\$110,000
Vactor Dump Station	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Merrill to 30th Final Phase / Abandon Park Valley L.S.	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Days Inn	\$74,100	\$0	\$0	\$0	\$0	\$74,100
Lift Station modifications - Generators	\$50,000	\$0	\$0	\$0	\$0	\$50,000
City Park Area - Phase II Subdivision	\$0	\$375,000	\$0	\$0	\$0	\$375,000
5th Place and 6th Place	\$0	\$364,000	\$0	\$0	\$0	\$364,000
Camp Town Mainline Realignment	\$0	\$190,000	\$0	\$0	\$0	\$190,000
Line upgrade (8" to 15") - E. Owens to McNeil	\$0	\$121,600	\$0	\$0	\$0	\$121,600
F350 or equivalent truck with dump bed and plow (New)	\$0	\$65,000	\$0	\$0	\$0	\$65,000
Bank Stabilization	\$0	\$0	\$250,000	\$0	\$0	\$250,000
Show Low Plaza Realignment	\$0	\$0	\$148,000	\$0	\$0	\$148,000
305 Mini Excavator or equivalent (New)	\$0	\$0	\$75,000	\$0	\$0	\$75,000
Wastewater Treatment Plant	\$0	\$0	\$0	\$2,000,000	\$25,000,000	\$27,000,000
McNeil from 4th to 8th	\$0	\$0	\$0	\$383,000	\$0	\$383,000
Bagnal Wash	\$0	\$0	\$0	\$80,000	\$0	\$80,000
McNeil Acres FY 2015, 2016 or 2017	\$0	\$0	\$0	\$0	\$550,000	\$550,000
Sierra Vista Subdivision	\$0	\$0	\$0	\$0	\$275,500	\$275,500
Westwood Subdivision	\$0	\$0	\$0	\$0	\$248,000	\$248,000
14th Loop	\$0	\$0	\$0	\$0	\$220,000	\$220,000
Abandon Whipple Lift Station	\$0	\$0	\$0	\$0	\$100,000	\$100,000
<b>TOTAL</b>	<b>\$1,530,100</b>	<b>\$1,415,600</b>	<b>\$773,000</b>	<b>\$2,763,000</b>	<b>\$26,693,500</b>	<b>\$33,175,200</b>
<b>Water</b>						
Improvements	\$425,000	\$0	\$0	\$0	\$0	\$425,000
Show Low Heights - All remaining portions	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000
11th Ave from Owens and McNeil	\$68,000	\$0	\$0	\$0	\$0	\$68,000
6-Wheel Dump Truck equipped for a plow (Replacement)	\$125,000	\$0	\$0	\$0	\$0	\$125,000
304D Mini-excavator (Replacement)	\$0	\$445,000	\$0	\$0	\$0	\$445,000
Savage from Central to Sylvester	\$0	\$165,000	\$0	\$0	\$0	\$165,000
Deuce of Clubs NPC to Central	\$0	\$145,000	\$0	\$0	\$0	\$145,000
Upsize 4" Main to 8" from Well 3A to Webb Rd.	\$0	\$65,000	\$0	\$0	\$0	\$65,000
Fairway Park, Phase II	\$0	\$0	\$825,000	\$0	\$0	\$825,000
Show Low South Replacement	\$0	\$0	\$500,000	\$0	\$0	\$500,000
New Well	\$0	\$0	\$200,000	\$2,000,000	\$0	\$2,200,000
Water Treatment Plant	\$0	\$0	\$70,000	\$700,000	\$0	\$770,000
4th Ave from Cooley to Old Linden Rd	\$0	\$0	\$0	\$640,000	\$0	\$640,000
Mills from Owens to 6th Place	\$0	\$0	\$0	\$144,000	\$0	\$144,000
Fairway Park, Phase III	\$0	\$0	\$0	\$110,000	\$0	\$110,000
McNeil and 1st Drive	\$0	\$0	\$0	\$0	\$125,000	\$125,000
<b>TOTAL</b>	<b>\$1,018,000</b>	<b>\$1,220,000</b>	<b>\$1,995,000</b>	<b>\$3,994,000</b>	<b>\$525,000</b>	<b>\$8,752,000</b>

\*FY2013 - FY2017 CIP is for planning purposes only. Funding sources may not have been identified see FY2013 budget for funded projects.

**City of Show Low, AZ**  
**Capital Improvement Plan**  
**FY2013 - FY2017**

	<u>FY 2013*</u>	<u>FY 2014*</u>	<u>FY 2015*</u>	<u>FY 2016*</u>	<u>FY 2017*</u>	<u>Total</u>
<b>Airport</b>						
Environmental Assessment - Crosswind runway 18/36 and parallel taxiway	\$350,000	\$0	\$0	\$0	\$0	\$350,000
Design for underground relocation of overhead power lines	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Construct Apron east of terminal building, Phase 1	\$1,350,000	\$0	\$0	\$0	\$0	\$1,350,000
Construct de-icing containment facility at terminal apron	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Design of crosswind runway 18/36 and parallel taxiway	\$0	\$400,000	\$0	\$0	\$0	\$400,000
Relocate overhead power lines west of Runway 6 (underground)	\$0	\$3,000,000	\$0	\$0	\$0	\$3,000,000
Rehabilitate paving on runway 06/24	\$0	\$2,000,000	\$0	\$0	\$0	\$2,000,000
Wildlife Hazard Management Plan and implementation	\$0	\$300,000	\$0	\$0	\$0	\$300,000
Construct crosswind runway 18/36 and parallel taxiway - Phase 1 grading and drainage.	\$0	\$0	\$2,500,000	\$0	\$0	\$2,500,000
Construct Apron east of terminal building, Phase II	\$0	\$0	\$850,000	\$0	\$0	\$850,000
Construct crosswind runway 18/36, Phase II - Paving and MIRL system	\$0	\$0	\$0	\$2,500,000	\$0	\$2,500,000
Construct parallel taxiway to crosswind runway 18/36, Phase III - Paving and MITL system	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
Construct Airport access road to provide south side access to highway 60.	\$0	\$0	\$0	\$0	\$300,000	\$300,000
	<u>\$2,500,000</u>	<u>\$5,700,000</u>	<u>\$3,350,000</u>	<u>\$2,500,000</u>	<u>\$1,300,000</u>	<u>\$15,350,000</u>
Capital Improvement Plan Total	<u>\$8,402,100</u>	<u>\$10,590,600</u>	<u>\$9,938,000</u>	<u>\$17,332,000</u>	<u>\$35,688,500</u>	<u>\$81,951,200</u>

\*FY2013 - FY2017 CIP is for planning purposes only. Funding sources may not have been identified see FY2013 budget for funded projects.



## Glossary

<b>Accrual Basis</b>	A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.
<b>Adoption</b>	Formal action by the Mayor and Council that sets the spending limits for the fiscal year.
<b>Appropriation</b>	Specific amount of monies authorized by the Mayor and Council for the purposes of incurring obligations and acquiring goods and services.
<b>Assessed Valuation</b>	A value set upon real property by the County Assessor for the purpose of levying property taxes.
<b>Base Budget</b>	The ongoing expense for personnel, contractual services, commodities, and the replacement of equipment to maintain service levels previously established by the Mayor and Council.
<b>Bonds</b>	A certificate of debt guaranteeing a payment of a specified amount of money by a specified future date.
<b>Budget</b>	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.
<b>Capital Items</b>	Any item with a purchase price exceeding \$2,500.
<b>Capital Projects Budget</b>	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.
<b>Cash Basis</b>	A basis of accounting in which transactions are recognized only when cash is increased or decreased.
<b>CFD</b>	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.
<b>CIP</b>	Capital Improvement Plan. The CIP may include both funded and unfunded projects.
<b>Contingency</b>	Monies which have not been allocated to any specific purpose and may only be utilized after receiving Mayor and Council approval.
<b>Capital Project Funds</b>	These funds accounts for resources providing for the acquisition or construction of all capital facilities and items.
<b>Debt Service</b>	Principal and interest payments on borrowed funds such as bonds.
<b>Debt Service Funds</b>	Used to account for the accumulation of resources for, and the payment of, general long-term debt, principal, and interest.

<b>Encumbrance</b>	Accounting concept that recognizes a commitment to expend resources in the future.
<b>Enterprise Fund</b>	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.
<b>Estimated Revenue</b>	The amount of projected revenue to be collected during the fiscal year.
<b>Expenditure</b>	Represents a decrease in fund resources for the acquisition of goods or services.
<b>Expenditure Limitation</b>	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.
<b>FTE</b>	Full Time Equivalent – 2080 hours worked equates to 1.0 full time equivalent position.
<b>Fiscal Year</b>	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.
<b>Fund</b>	A set of self-balancing accounts that record revenues and expenditures associated with specific activities.
<b>Fund Balance</b>	Carry over funds due to actual revenues exceeding actual expenditures.
<b>GAAP</b>	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.
<b>General Fund</b>	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.
<b>GFOA</b>	Government Finance Officer's Association
<b>G.O. Bond</b>	General Obligation Bond - A bond on which the issuer guarantees the repayment of principal and interest. It is a pledge of unlimited taxing power.
<b>Goal</b>	A statement of broad direction, purpose, or intent on the needs of the community. A goal is general and timeless.
<b>Grant</b>	A contribution by the state or federal government or other organization to support a particular function.

<b>HURF</b>	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.
<b>Infrastructure</b>	The large scale public systems, services, and facilities that are necessary for economic activity, including power and water supplies, public transportation, telecommunication, and roads.
<b>Intergovernmental Revenue (Shared)</b>	Revenue received from other governmental agencies (e.g., state sales tax, state income tax, gasoline tax, motor vehicle license)
<b>Internal Service Funds</b>	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.
<b>Long Term Debt</b>	Debt with a maturity of more than one year after the date of issuance.
<b>LTAF</b>	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.
<b>M&amp;O</b>	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.
<b>Management Indicators</b>	A measurable means of evaluating impact of budget on achieving stated objects.
<b>MGD</b>	Millions of Gallons per Day
<b>MPC</b>	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.
<b>Objectives</b>	A desired outcome that is measurable and that can be achieved within a specific time frame.
<b>Operating Budget</b>	A budget for the delivery of ongoing city services, to include expenditures such as personal services, contractual services, commodities, and operating capital items.
<b>Operating Comparison</b>	All Expenditures/Revenues except for Capital and Debt Service.
<b>Performance Indicators</b>	Statistical information which denotes the demands for services within a department/division.
<b>Primary Property Tax</b>	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.
<b>Property Tax Rate</b>	The amount of tax levied for each \$100 of assessed valuation.

<b>Reserves</b>	Money that has been set aside in the event of revenue shortfalls.
<b>Resources</b>	Total monies available for appropriation purposes to include revenues, fund balances, transfers, and other financing services (i.e. bond proceeds).
<b>Revenue Bond</b>	Bonds that are backed by revenues from a specific system (i.e. Water and Sewer Revenue Bonds are payable from water and sewer revenues).
<b>Revenue</b>	Resources achieved from taxes, user charges/fees, and other levels of government.
<b>ROW</b>	Right of Way
<b>Secondary Property Tax</b>	Voter approved tax levy which can only be used to retire general bonded debt obligations.
<b>Special Revenue Funds</b>	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.
<b>SLID</b>	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.
<b>Tax Levy</b>	The total amount to be raised by general property taxes for purposes specified in the Tax Levy ordinance.
<b>Transfer</b>	An inter-fund transaction where one fund contributes resources to another fund where the resources are expended.