

City of Show Low, Arizona



FY2014 Final Budget

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FY2014 Final Budget



MAYOR

Daryl Seymore

Vice-Mayor

John Leech Jr.

Council Members

Gene Kelley

Brent Hatch

Connie Kakavas

Rennie Crittenden

Mike Allsop

City Staff

Ed Muder, City Manager

Morgan Brown, City Attorney

Stephen Price, City Magistrate

Doug Sandstrom, Administrative Services Director

Joel Weeks, Community Services Director

Brad Provost, Co-Interim Police Chief

Jeff McNeil, Co-Interim Police Chief

William Kopp, Public Works Director

Justen Tregaskes, Planning & Zoning Director

Ann Kurasaki, City Clerk

CITY OF SHOW LOW, ARIZONA
FY2014 BUDGET
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CITY OF SHOW LOW FY2014 FINAL BUDGET

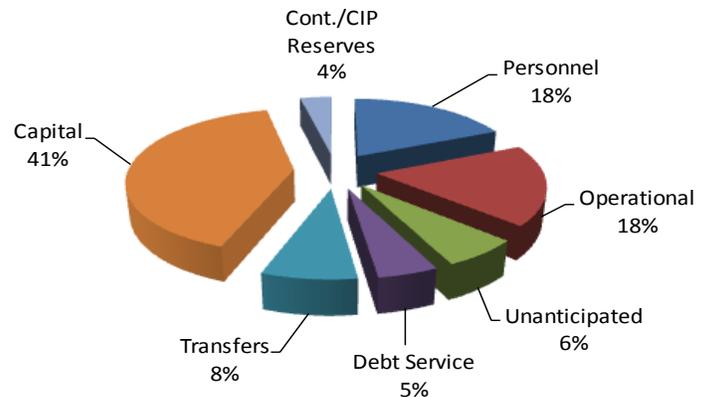
June 30, 2013

Honorable Mayor and City Council:

I am pleased to submit to you the final adopted budget for the City of Show Low for fiscal year 2014 (July 1, 2013 through June 30, 2014) 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 **\$62,722,900** expenditure limitation budget includes:

1. \$11,629,300 for Personnel Costs
2. \$11,294,700 for Operational Costs
3. \$ 4,835,700 for inter-fund transfers
4. \$ 3,060,900 for Debt Service
5. \$25,623,100 for Capital
6. \$2,279,300 for Contingencies/CIP Reserves
7. \$ 4,000,000 Unanticipated



This was once again an extremely challenging budget process. Following several years of significant decline, local sales tax revenues (also known as Transaction Privilege Tax - TPT) have appeared to level out and grow. Building related revenues which also experienced significant declines have not shown any signs of recovery and continue to be at drastically reduced levels. Non-Grant revenues in the General Fund are projected to decrease by approximately \$394,800 (2.9%) from the FY2013 ending estimates. This type of decrease from our ending forecast is expected based upon our conservative budgeting philosophies which program local sales tax and state shared revenue amounts at 95% of actual estimates. When compared to the FY2013 amended budget non-grant revenue in the general fund is anticipated to increase by \$348,700 (2.7%). The final adopted budget is balanced, conservative and fiscally sound.

State-shared revenue distributions included in the budget for FY2014 are based on Arizona Department of Revenue (ADOR) estimates. ADOR estimates that distributions to the city will increase by 131,390 (3.5%). As state shared revenues make up approximately 10% of total revenue and 21% of General Fund and Highway Users Revenue 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

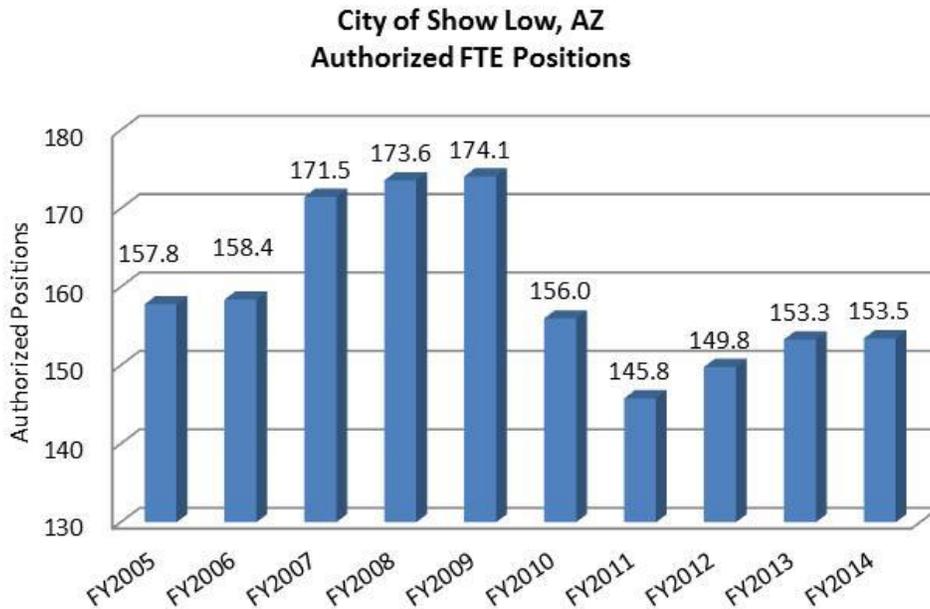
flexibility in addressing any financial challenges or revenue modifications that may arise throughout the fiscal year.

Following considerable reductions in revenue collections in prior years, 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 (TPT). Based on current trends, sales tax collections for FY2013 are anticipated to be at least \$9.0 million, exceeding our original budget estimates by \$700,000 (8.4%). For budgetary purposes it is anticipated that collections will continue to remain at this level through FY2014. As with state shared revenues, this is a number that is conservatively estimated and programmed in the budget at 95%.

All departments submitted budget requests that concentrated on maintaining the current levels 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 maintains existing service levels.

Personnel:

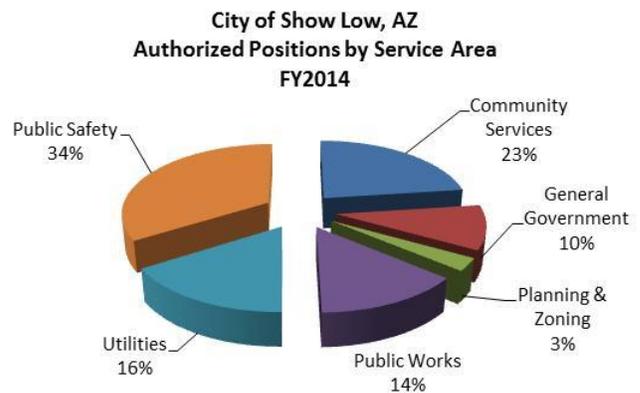
City staff spent many hours reviewing service level trends and staffing patterns to ensure the continued right-sizing of the organization. Due to prior year adjustments, there are minimal changes to the total number of authorized fulltime equivalent (FTE) positions.



Overall the number of authorized positions citywide is 153.5 FTE's, an increase of 0.2 FTE's over FY2013 and a total reduction of 20.7 FTE's (12%) from our highpoint in FY2009. As a service organization personnel continues to be the single largest expenditure of the City. Authorized personnel levels by service area continue to reflect the council's commitment to provide services directly to our residents.

As presented the budget includes approximately \$11.6 million in personnel costs across all funds and departments, an increase of 5.6% over the FY2013 amended budget. The following are some of the driving factors in this expenditure area:

- A 3.0% average pay increase for all regular employees. Increases will be based upon a successful rating on an employees' annual performance review. Implementation of this increase will occur on the pay period that includes July 1st. As there is no cost of living component to this increase it continues to address some of the compaction issues that have arisen in the past few years by moving people along their pay scale. Estimated increased annual cost - \$241,400 including all employee related expenses.



- The budgeted rate for medical insurance is adjusted to match the current family rate, reflecting a 1.0% overall increase. As an additional element of conservatism, all employees are budgeted at the PPO family insurance rate; however costs will reflect what each employee is actually enrolled in.
- Mandatory retirement contribution rates have been adjusted for the Arizona State Retirement system. The combined rate for FY2014 is 23.08% (an increase of 0.8% over FY2013) which both the employee and the City pay equally at a rate of 11.54%.
- Mandatory retirement contribution rates have been adjusted for the Public Safety Retirement system. The combined rate for FY2014 is 33.96% (an increase of 3.39% over FY2013) of which the employee pays 10.35% and the City pays 23.61%.
- Paid Time Off (PTO) payout – Included in the budget is the optional employee PTO payout offered as part of our 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.
- No new positions have been included in the final budget. The increase in FTE count is due exclusively to increased seasonal hours included in the aquatics center to maintain required staffing levels for all hours of operation.

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, expectations of our citizens and are at a level that is adequate. The following are a sampling of noteworthy operational changes included in the final FY2014 budget:

- Full funding of the **City Attorney’s** office including our full-time attorney and part-time assistant as approved by council in FY2013. The adopted attorney’s office budget shows no increase from the FY2013 budget.
- Implementation of the 10-year TASER Assurance Plan (TAP) for the **Police** department. The TAP program will replace all 35 of our existing Tasers this year for a total one-time amount of \$47,500. Under the program all Tasers are maintained by TASER for an annual rate of \$199 per Taser. At the end of their 5-year useful life all Tasers will be replaced with a new Taser at no additional charge to the City. The City will continue to pay the annual maintenance charge on the new Tasers for another 5-year period.
- The general fund subsidy of Park lighting costs funded in the **Street Light Improvement District (SLID)** has been reduced as part of the three year phase-in which was directed by council. 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. The first year of this phase in will add \$0.0136 to the SLID tax rate, increasing the annual tax bill of a \$150,000 home by approximately \$1.73.
- **Operational reserves** have been, or will be, established for all operating funds in an amount equivalent to two months of operational revenue. This includes the general fund, water and wastewater funds. The general fund reserves include the voter mandated \$1.0 million and cover all operational funds subsidized by the general fund including HURF, Aquatics, Airport and Cemetery. The final budget does not reserve any wastewater funds due to the pending wastewater treatment plant project. Upon council review of final funding for this project a plan to fund these reserves will be developed. These reserves are NOT budgeted to be expended.

Fund	Operating Reserve Requirement	FY2014 Set-aside
General Fund	\$ 2,603,100	\$ 2,500,000
Water Operations	\$ 596,000	\$ 596,000
Wastewater Operations	\$ 365,200	\$ -

- Computer replacement program – the second year of our three year computer replacement program has been funded. This program, implemented by **Information Services** staff, will replace 1/3 of the City’s approximate 100 computers each year. 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. As all critical servers have been replaced and are now under warranty no contingency replacement funds are budgeted.
- Funding for an outside review of our cash handling processes and procedures is included for the **Finance** department. This review will examine our current processes and make recommendations to enhance security and accountability of all cash handled

throughout the City. The final product will include documented policies and procedures for cash handling.

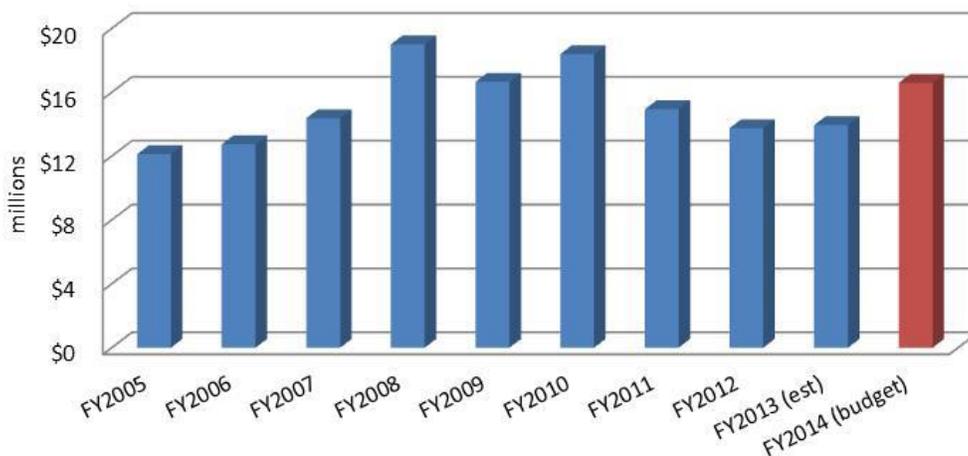
- Increase in the funding levels for temporary custodial services and seasonal labor in the **Facilities Maintenance** department. This budget includes funding to increase our temporary custodian from 24 hours per week to 30 hours per week. With the expansion of our facilities in recent years combined with the council directive to maintain what we have this is an area that merits some expansion this year and most likely will see more in the near future.
- Adjusted funding levels for seasonal labor in the **Parks and Facilities Maintenance** departments to reflect actual use and requirements. This modification will allow for an increase in seasonal labor during the spring and summer months.
- An accelerated meter replacement program continues to be funded in the **Water** department. This program was first funded in FY2013 and funding for FY2014 is nearly double at \$150,000. This program will replace approximately 500 water meters in FY2014 throughout our system, concentrating on older meters which generally under read consumption. Newer, more accurate meters generally lead to increased revenue billing and collections

Capital Projects

For FY2014 capital projects for all funds total \$25,623,100. Projects include equipment purchases, road improvements, overlays, water and sewer line replacements, regional airport enhancements, transit improvements and the wastewater treatment plant expansion. All FY2013 projects that will not be completed by the end of the fiscal year have been carried forward into FY2014 as part of this total. CIP reserves, which are funds that are dedicated for a specific purpose, such as development impact fees, for which no specific projects have been funded, are not included in this total.

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 (**Page 127**).

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



General Fund

The general fund is the major operating fund of the City with proposed expenditures for FY2014 totaling \$16,590,600. This is an increase of \$650,300 (4.0%) over the FY2013 amended budget and an increase of \$2.6 million (19.0%) over the FY2013 estimated actual. The increase over budget is due mainly to increases in personnel costs which are offset by decreases in other operating expenditures. Based on our conservative budget practices it is anticipated that actual expenditures will be significantly less than budget in nearly all cases.

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 \$400,000. This account is used exclusively for the annual slurry seal, crack sealing, striping and currently some pothole repair. The intent of this program is to slurry every street in the City every 5-years. This program will be re-evaluated as part of next years' CIP process to ensure that all of our new and expanded roads are included in the program and that adequate funding is set-aside. In addition to this program the final phase of Sierra Pines reconstruction has been programmed at \$960,000. All capital projects within the HURF fund are paid for utilizing general fund money.

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 and now has a fully funded operational reserve. The wastewater fund is currently operating within existing resources, however the FY2014 budget includes a \$10.0 million wastewater treatment plant which is funded by Development Impact Fees, Capacity Fees, Operational Savings and Debt. Any debt issued, or additional operational funds utilized, for this project ***will require a rate increase***. In addition to the debt service, it is anticipated that there will be increased operational expenses associated with the new treatment plant which cannot be covered with our existing rates.

As we progress in the design and construction of the wastewater treatment plant financing and rate options will be discussed in detail with the council. Based on our existing rate structure water and wastewater rates may be adjusted with a CPI increase on January 1st. The final budget is based upon current rates for the water and wastewater funds and does not project any increased revenues associated with this rate adjustment.

State Legislative Considerations

The State of Arizona legislature enacted a bill that could drastically change the construction portion of our TPT (sales tax) collections. Under existing state law, construction sales tax is assessed based on the contract price of a remodel or new build at the location that the work is completed. Under the existing system regardless of where a contractor, or homebuilder, purchases their material the City of Show Low collects a tax. The governor has signed a bill that will make changes impacting who would pay this tax and when. Potentially, if a contractor

were to purchase materials outside the City limits the City would no longer receive any tax on those materials.

It is unknown what the impact of this change will be on the City of Show Low and no modifications to our FY2014 TPT estimate have been made to account for this possible change. Currently, construction activity accounts for 9% of our total sales tax collection, approximately \$450,000 annually in our current depressed market. Of the approximately 500 taxpayers within this classification, the 20 largest taxpayers account for 60% of total construction tax collections. Although we cannot forecast what the impact on collections will be, it can be assumed that these contractors do not purchase the majority of their materials within the City limits.

Summary

The budget for FY2014 provides for the continuation of basic services and necessary capital projects in Show Low. Although the economy continues to show signs of slow recovery in many areas, this budget continues to take a very conservative approach to providing necessary public services that impact the safety and enjoyment of our citizens. Staff will continue to be vigilant and monitor resources and expenses carefully as we move forward.

This message is intended to provide a brief overview of the final adopted budget for FY2014. More detailed information about each City function, and proposed capital projects, is available in the various sections of this budget document. Our Town Halls and budget study sessions have provided for extensive public discussion on all of the information presented in this document and help to ensure that our final adopted budget matches the goals of the council and the desires of our community.

This budget was adopted under our Home Rule authority granted to us by the voters of the City of Show Low in the Spring of 2012. This authority is in place for four years and must be renewed prior to FY2017. With changes to the election cycle made by the State our home rule must be presented to the voters in the Fall of 2014 to “reset” our four year home rule authority. Approval of Home Rule is critical to the City’s ability to continue to provide the services included in this budget into the future.

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

Respectfully submitted,

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

Ed Muder,
City Manager



City of Show Low, Arizona
Budget Calendar
FY2014

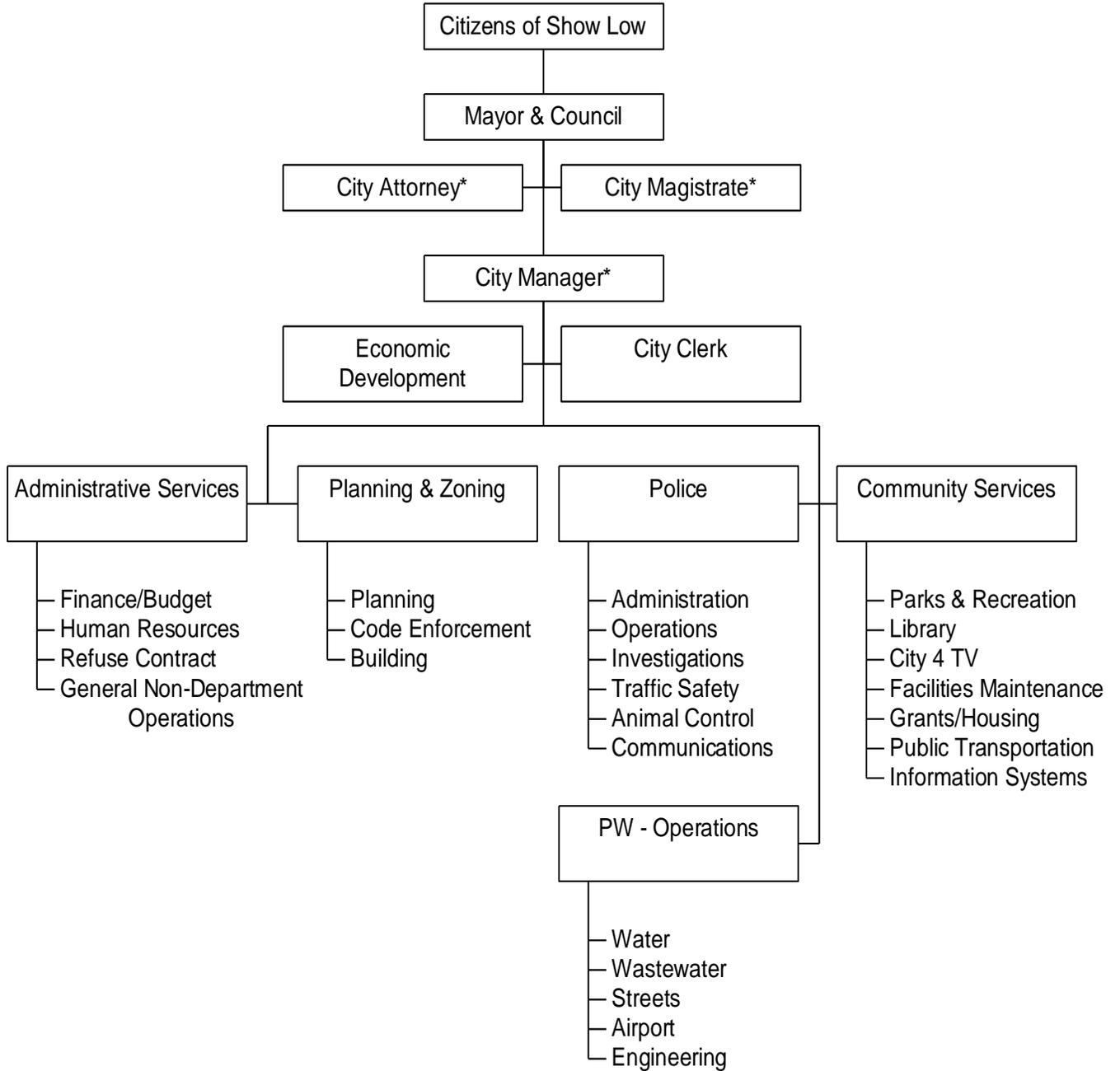
<u>Date</u>	<u>Activity</u>
Tuesday, January 15 6:00 P.M.	City Council Budget Study Session
Thursday, January 24 6:00 P.M.	Town Hall budget meeting
Friday, February 8	Department Budget requests due to Finance – Review and compile requests
Ongoing	City Manager review and revise budget requests with departments
Monday, February 18	City Manager budget review with departments
Monday, March 25	City Manager review of final recommended budget
Friday, March 29	Recommended budget delivered to Council
Tuesday, April 2 6:00 P.M.	City Council budget review - Presentation of recommended budget
Thursday, April 4 6:00 P.M.	Town Hall & City Council Budget Study Session
Thursday, April 18 6:00 P.M.	City Council Budget Study Session
Thursday, April 25 6:00 P.M.	City Council Budget Study Session
Tuesday, May 7 6:00 P.M.	City Council Tentative Budget overview
Tuesday, May 21 7:00 P.M.	Public Hearing & Council Adoption of Tentative Budgets – sets expenditure limitation <ol style="list-style-type: none">1. Publish tentative budgets for two consecutive weeks in local paper
Tuesday, June 4 7:00 P.M.	Public Hearing on Final Budget – Council adoption of Final Budget
Tuesday, June 18 7:00 P.M.	Adopt Secondary Property Tax Levy

*All Council Meetings, Study Sessions, and Town Halls to be held in Council Chambers



City of Show Low, Arizona

Organizational Chart



*Appointed by Council



City of Show Low, Arizona
Personnel Listing – by Department
FY2014 Budget

Department	FY2010	FY2011	FY2012	FY2013	FY2014	FTE Increase (Decrease)
City Attorney	1.0	0.0	0.0	1.6	1.6	0.0
City Manager	2.0	2.0	2.0	2.0	2.0	0.0
City Magistrate	4.5	4.0	3.0	3.0	3.0	0.0
City Clerk	2.0	2.0	2.0	2.0	2.0	0.0
Administrative Services	8.5	8.2	9.2	10.0	10.0	0.0
Planning & Zoning	6.5	5.0	4.5	4.5	4.5	0.0
Library	8.1	7.5	7.5	7.5	7.5	0.0
Information Services	2.0	2.0	2.0	2.0	2.0	0.0
Parks Maintenance	5.1	5.1	3.0	3.0	3.0	0.0
Facilities Maintenance	4.1	4.0	4.5	4.0	4.0	0.0
Engineering	5.0	5.0	5.0	6.0	6.0	0.0
Police	50.2	46.6	49.4	49.1	49.1	0.0
Recreation	14.7	14.2	14.2	14.2	14.4	0.2
City 4 TV	2.7	2.0	2.0	2.3	2.3	0.0
Community Services Administration	2.0	2.0	2.0	2.0	2.0	0.0
Streets	10.3	10.0	11.0	11.0	11.0	0.0
Airport	4.2	4.2	4.5	4.1	4.1	0.0
Wastewater	11.6	11.5	10.5	10.0	10.0	0.0
Water	<u>11.5</u>	<u>10.5</u>	<u>13.5</u>	<u>15.0</u>	<u>15.0</u>	<u>0.0</u>
Total	<u>156.0</u>	<u>145.8</u>	<u>149.8</u>	<u>153.3</u>	<u>153.5</u>	<u>0.2</u>

Elected and Commission

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

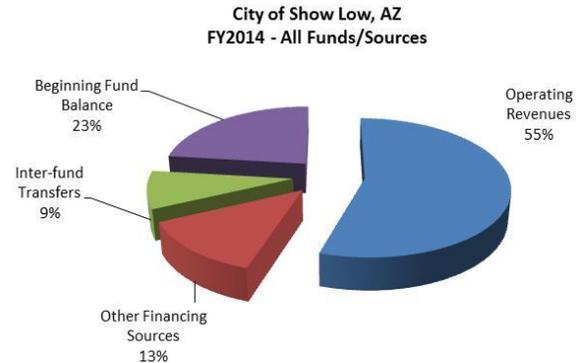


City of Show Low, Arizona FY2014 Revenues

For FY2014 general fund revenue is expected to increase 2.7% over the FY2013 budget and decrease 3.2% from the FY2013 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 when compared to FY2013 estimates.

As adopted, the FY2014 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 projects approved by council throughout the year. All transfers of funds from any contingency or reserve account requires specific council approval. Revenue sources for the City of Show Low total \$67,490,700 and are divided into four areas:

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



2. **Transfers** – Transfers are nothing more than a shift of revenues from one fund to another. Every transfer that is programmed as Revenue has an equal amount programmed as an expenditure in another fund. Transfers do not increase the overall amount of money that the City has available to expend, however they are reflected in the home rule 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
FY2014 Revenue Sources
Fund Summary**

	Operating Revenues	Transfers In	Other Financing	Beginning Fund Balance	Total Sources
General Fund	13,181,600	469,500	0	5,439,500	19,090,600
HURF	4,008,100	1,297,900	0	937,600	6,243,600
LTAf	0	0	0	0	0
SLID	163,300	38,300	0	0	201,600
Public Transportation	1,061,200	79,400	0	33,800	1,174,400
Cemetery	25,100	78,300	0	9,100	112,500
Capital Projects/Grants Fund	227,300	970,400	4,000,000	601,200	5,798,900
Park Development Fee	0	0	0	0	0
Library Development Fee	4,000	0	0	0	4,000
Open Space Development Fee	0	0	0	0	0
Parks and Recreation Facilities Development Fee	7,900	0	0	13,500	21,400
Transportation Development Fee	20,000	0	0	0	20,000
Debt Service	23,300	1,138,400	0	771,200	1,932,900
Improvement District #5	529,000	0	0	161,300	690,300
Improvement District #6	490,300	0	0	509,600	999,900
Improvement District #7	81,800	0	0	121,500	203,300
Airport	5,508,000	154,000	0	97,800	5,759,800
Wastewater	2,191,700	316,900	3,000,000	2,898,700	8,407,300
Water	3,579,400	0	887,200	1,897,400	6,364,000
Water Development Impact Fee	0	0	0	39,400	39,400
Wastewater Development Impact Fee	15,000	0	0	4,454,100	4,469,100
Wastewater Capacity Fee	150,500	0	0	166,400	316,900
Water Capacity Fee	35,500	0	0	57,700	93,200
Refuse	1,045,000	0	0	165,600	1,210,600
Aquatic	94,800	292,600	0	0	387,400
Self-Insured Medical	2,510,000	0	0	392,900	2,902,900
Show Low Bluff - Special Assessment	160,100	0	0	210,800	370,900
Show Low Bluff	78,000	0	0	597,800	675,800
Total	35,190,900	4,835,700	7,887,200	19,576,900	67,490,700

Transfers

Inter-fund transfers total \$4,835,700. Transfers in are budgeted as follows:

1. HURF - \$1,297,900 from the general fund
2. Public Transportation - \$79,400 from the general fund
3. Capital Projects/Grants Fund - \$970,400 from the general fund
4. Aquatic Center - \$292,600 from the general fund
5. Airport - \$154,000 from the general fund
6. Cemetery - \$78,300 from the general fund
7. Debt Service - \$1,106,200 from the general fund; \$20,000 from the Transportation fund; \$8,200 from the Wastewater fund and \$4,000 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. Wastewater - \$316,900 from the wastewater capacity fee fund

9. General Fund - \$469,500

- a. from Refuse Fund - \$65,000
- b. from Water Fund - \$179,000 (5% of gross revenue)
- c. from Wastewater Fund - \$109,600 (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 - \$7,000
- i. from Public Transportation - \$74,700

Beginning Fund Balance

The estimated beginning fund balance of \$19,576,900 includes \$2,500,000 of emergency general fund reserves (\$1.0 Million voter required) and \$1,496,600 of water fund reserves (\$900,000 for a water treatment plant). Based on council direction it is the City's intent to have the equivalent of two months operating revenue held in reserve for all operating funds. This goal has been nearly achieved for all funds with the exception of wastewater. With the planned construction of a wastewater treatment plant all available funds are being utilized for that project, however it is our intent to build up to the required \$365,200 wastewater operating reserve balance over the next few years.

General fund beginning fund balance had been steadily decreasing as the city has completed large capital projects which we had saved for over many years. With this decrease in available savings, our capital expenditures will also require a corresponding decrease until such time as we replenish our savings or utilize alternative funding sources.

Other Sources

Other Sources of revenues total \$7,887,200. \$4.0 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). \$887,200 is the remaining proceeds from prior year authorized water revenue bonds associated with private water company acquisitions and improvements. It is anticipated that these remaining funds will be completely drawn down early in the fiscal year. An additional \$3.0 million is programmed as potential proceeds from bonding within the wastewater utility fund associated with the upgrade and expansion of the wastewater treatment plant. This amount is tentative and will require specific council discussion and action prior to proceeding with any debt issuance. Council approval is generally required to transfer funds from the unanticipated revenue/expenditure accounts in accordance with the City's budget transfer policy.

Operating Revenues

Operating Revenues are estimated at \$35,190,900 for FY2014. The largest portion of operating revenues is City of Show Low local taxes (\$10,446,200) which are comprised of local sales taxes, franchise fees and special district assessments. Following this is Utility Fee Revenue (\$6,860,600), which includes all water, wastewater and sanitation fees. Charges for service is the next largest category (\$4,320,000) including all recreation fees, dispatch fees, impact fees, capacity fees, building inspection fees and engineering inspection fees. After Charges for Service, is state shared revenues (\$3,672,800) and intergovernmental revenue comprised mainly of airport, transit and police grants/IGA's (\$8,676,900). Fines and forfeitures (\$763,500) include all photo enforcement citations as well as other citations. The remaining sources combined make up approximately \$450,900 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.

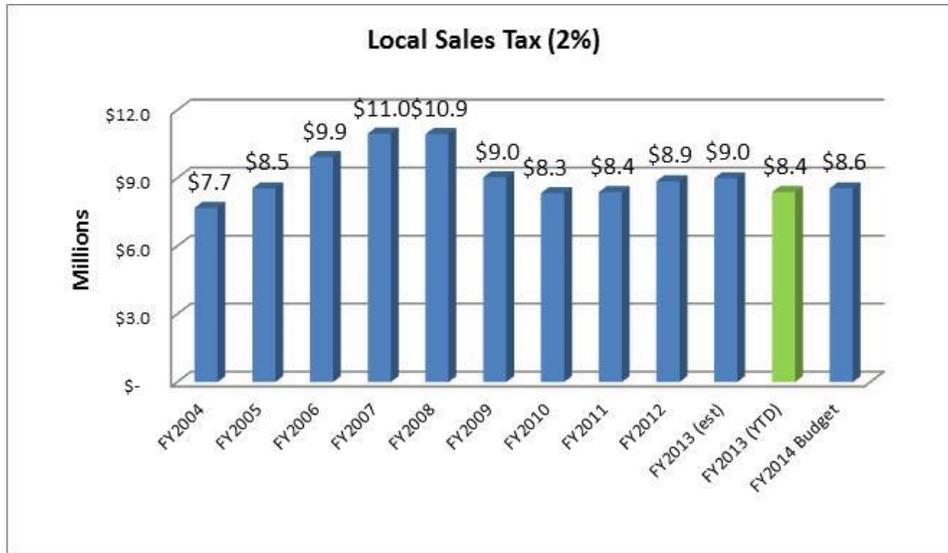
General Fund

The General fund operating revenue estimate of \$13,651,100 represents an increase of \$357,500 over the FY2013 amended budget of \$12,824,100 and a decrease of \$620,500 (-4.5%) from the FY2013 year-end estimated actual. Due to our deliberately conservative revenue estimating this type of decrease from projected is expected. Overall general fund revenue is staying relatively constant when compared to last fiscal-year, decreases in various 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 approximately 39% of all operating revenue earned by the City.

Local Transaction Privilege Tax (TPT)

The local TPT (or sales tax) is 2.0% and is anticipated to generate approximately \$8.6 million in FY2014. At its peak approximately 18% of total TPT collection was directly related to construction, with the decline in the construction market this amount has decreased to approximately 9%. Retail trade continues to be the single most important aspect of the local TPT for the City accounting for approximately 73% of the total collection.

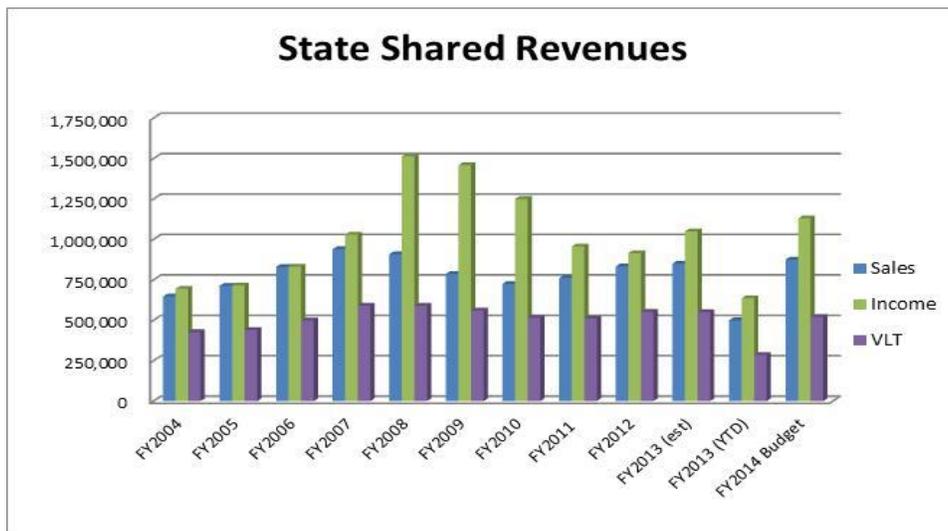
With the economy continuing to show signs of improvement, TPT collections have been climbing slowly since FY2010. The largest portion of this increase has been in retail TPT collections which are on track to exceed our peak collections in FY2007. Construction continues to show little growth and remains at historically low levels. Although we have estimated that FY2014 collections will exceed FY2013 collections, we have conservatively programmed this revenue at 95% of FY2013 estimates.



State Shared Revenue

State Shared Revenues represent 19% of general fund operating revenues. The three sources of general fund state shared revenue are State Shared Income Taxes (\$1,129,800), State Shared Sales Tax (\$875,000) and Vehicle License Tax (\$521,100). Distribution of these funds is based upon actual collections and population.

For FY2014 the state is projecting total distributions to be \$2,659,000 an increase of approximately \$127,800 over the FY2013 estimate of \$2,531,200. State Shared Income tax is based upon actual collections in 2011 and will increase by 9% over FY2013 distributions. An increase of approximately 3% is expected in state shared sales tax and a flat Vehicle License Tax when compared to the FY2013 estimated amounts. To ensure that we meet or exceed our revenue targets, our budget is set at 95% of the state provided estimates (\$2,525,900).



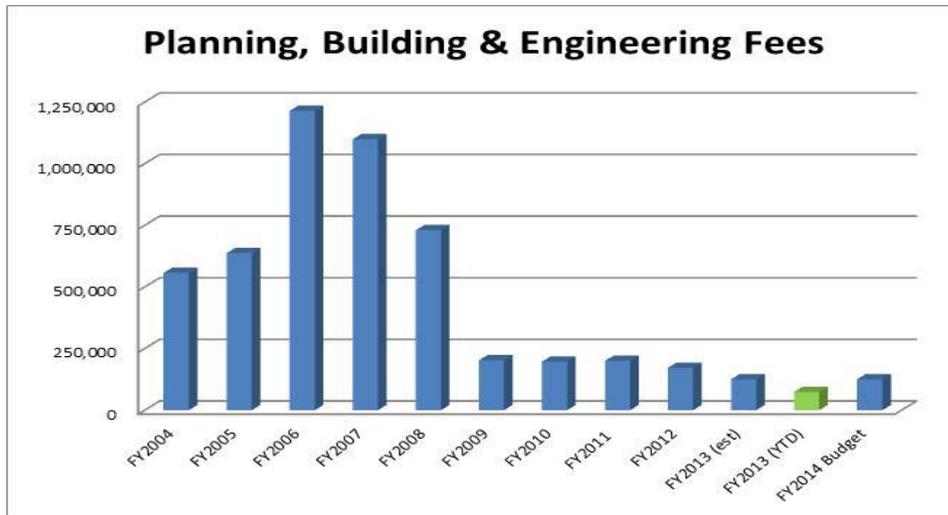
Franchise Fees

The City has franchise/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 remain flat for FY2014. These fees are set at 2% for all utilities except cable which is set at 3%. Payments are received quarterly with a large portion received in June each year.



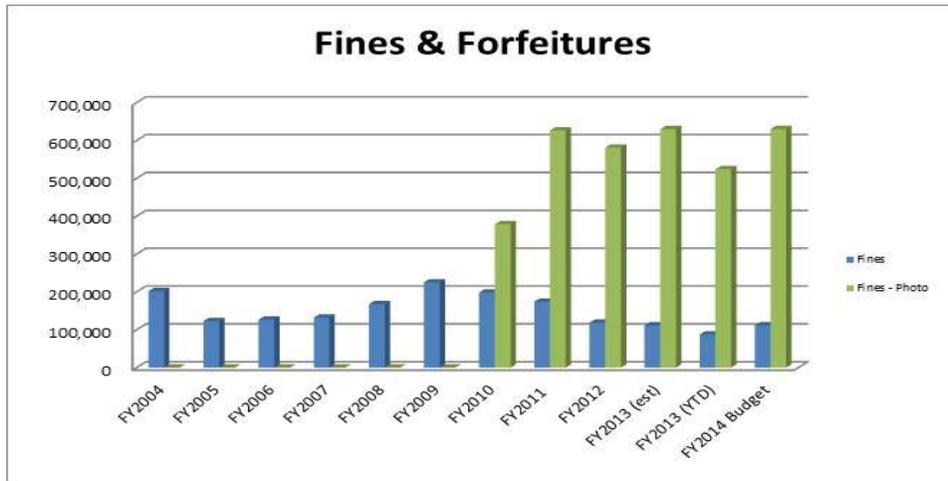
Planning, Building & Engineering Fees

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 FY2014 we are projecting a total of \$125,500 in development related user fees, a drop of 44% from the adopted FY2013 budget and no change from the FY2013 estimate (and a drop of 84% from our peak in FY2006).



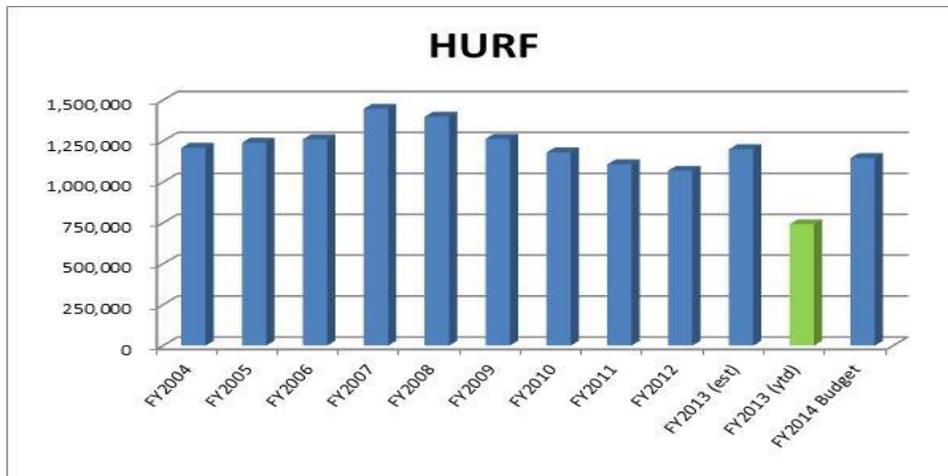
Fines, Forfeitures & Penalties

Representing 6% 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 FY2013 estimates. Photo Enforcement was first implemented in November of 2009 and FY2013 was the third 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. Non-photo enforcement activity, and associated revenue, has decreased significantly in recent years. This trend is currently under review.



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 FY2014 the state is projecting distributions to be \$1,207,300; an increase of approximately \$3,600 over FY2013 estimated distributions of \$1,203,700. As with other state shared revenues the budget for HURF is programmed at 95% of the state provided number (\$1,129,800).

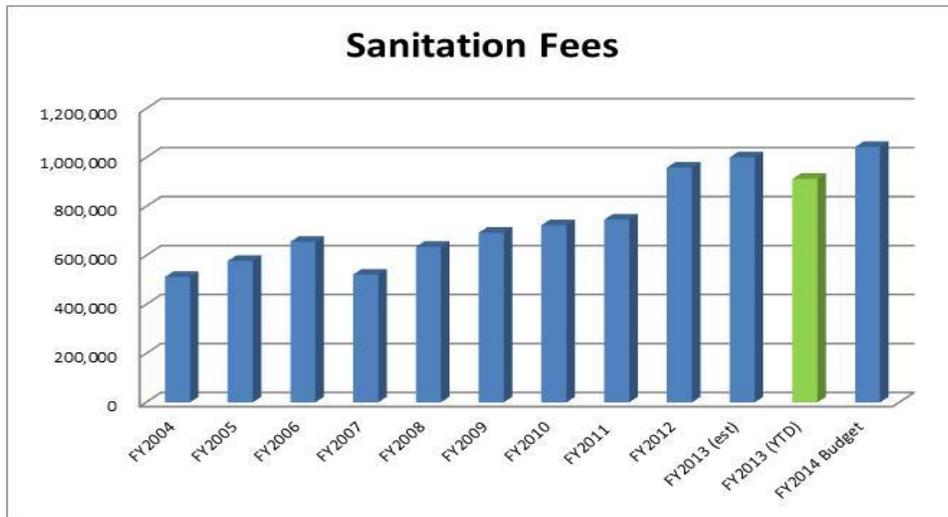


Enterprise Funds

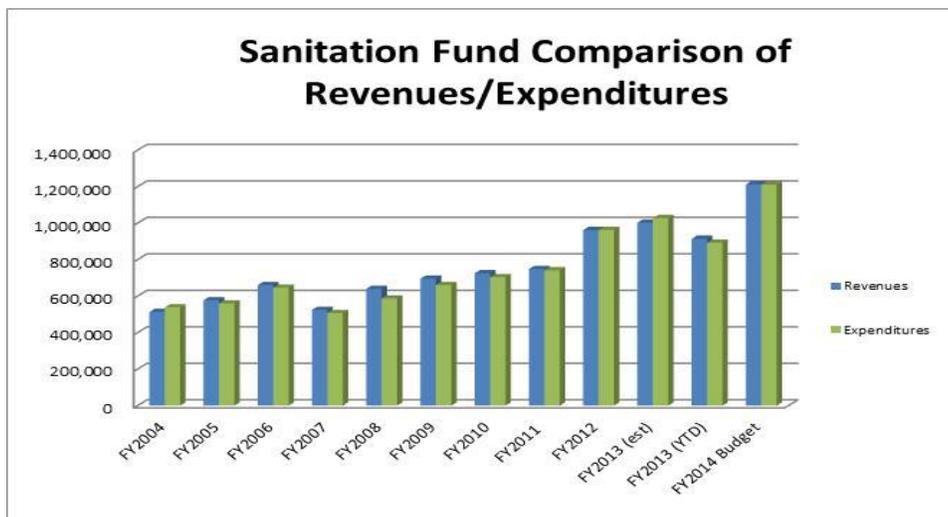
Revenues of Enterprise funds are established to cover all costs associated with providing a specific service. Enterprise Fund revenue accounts for 19% of all operating revenue earned by the City.

Sanitation

Our Sanitation service is anticipated to provide curbside trash and recycling to 4,800 residences per month in FY2014. The majority of customers will pay the standard rate \$17.55 per month for this service. The collection fee is anticipated to generate revenue of \$1,043,000 in FY2014.

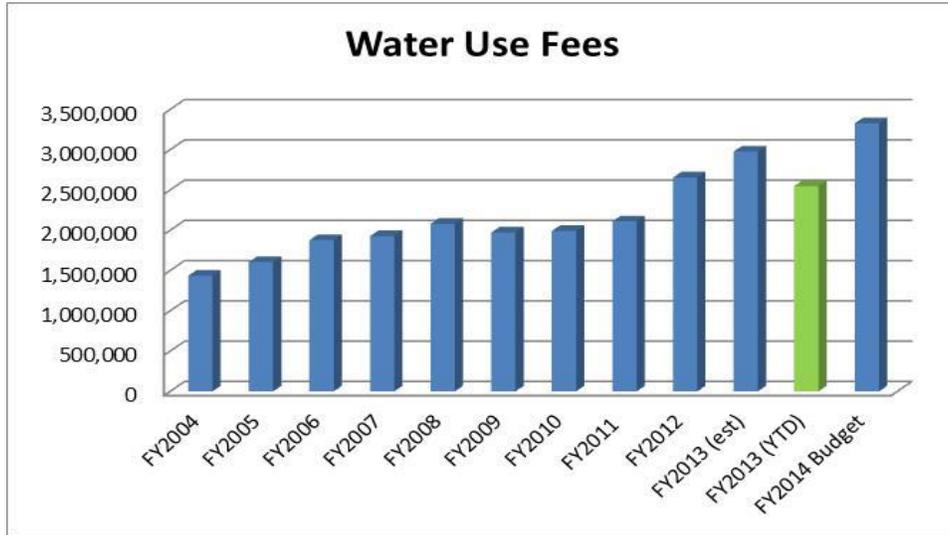


Revenue projections included in the adopted budget do not include increased fees associated with the contractual annual CPI and fuel increase effective on June 1st of each year. The established fee generates sufficient revenue to cover operational expenditures.

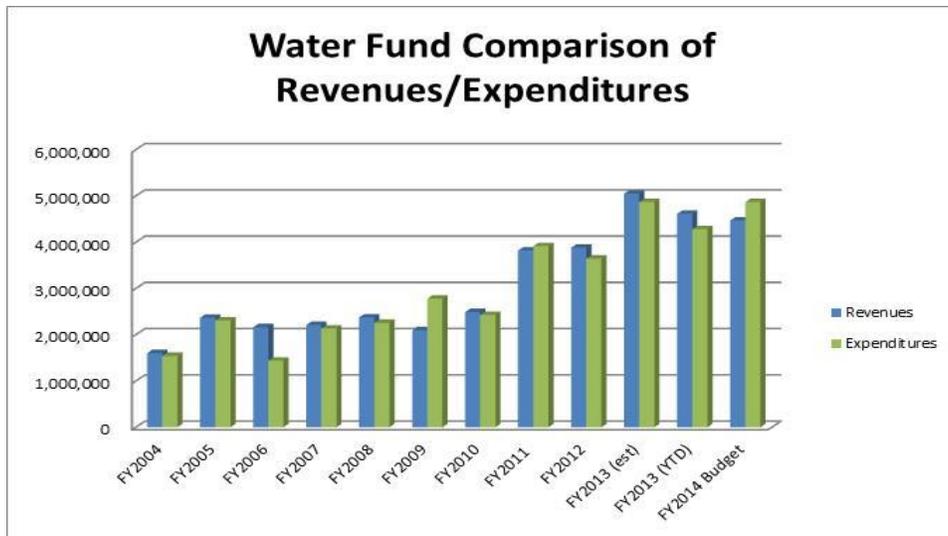


Water Fund

Revenue projections for the water fund assume that approximately 6,700 customers will be serviced on a monthly basis. The number of customers, amount of consumption and revenue generation all reflect the increased numbers associated with the acquisition of the Fools Hollow and Park Valley water companies. Approximately 1,000 new customers were added to our system in FY2013. FY2014 will be the first full year which includes these customers.



Revenue projections are based on rates that will be in place on July 1. On January 1st the water services base and usage rates will increase based upon the CPI, however these increases are not programmed into our revenue estimates. Base rates currently range from \$26.64 per month to \$617.70 per month based on meter size (plus 25% for those located outside the city limits).



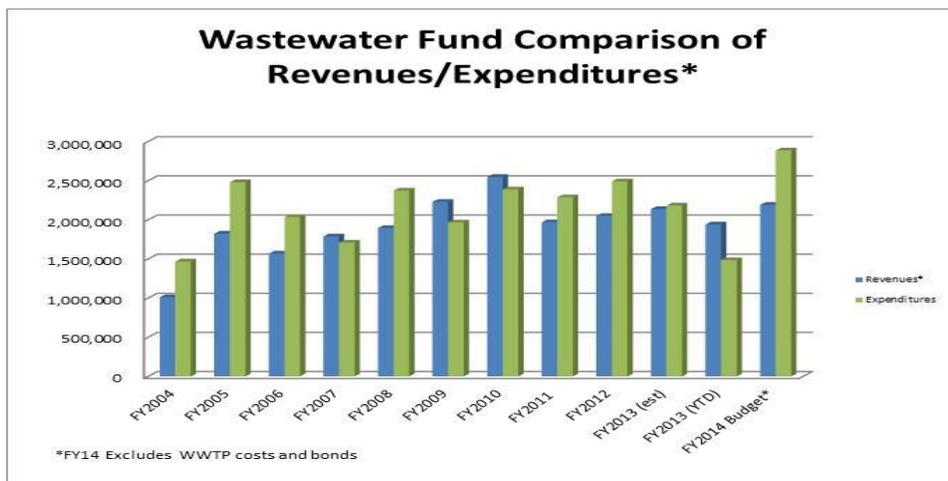
Wastewater Fund

It is anticipated that the Wastewater utility will provide service to approximately 5,600 connections per month. The number of customers projected to remain relatively flat while

overall revenue collections are projected to increase by 5%. This increase in revenue is attributable to rate increases implemented in FY2013 and increased collections due to the City's new ability to turn-off service for non-pay for customers in the area of the newly acquired water systems. Revenue from use fees is projected at \$2,170,200 for FY2014.



Revenue projections are based on rates that will be in place on July 1. On January 1st the water services base and usage rates will increase based upon the CPI, however these increases are not programmed into our revenue estimates. Base rates range from \$22.71 per month to \$38.19 per month based on type of connection (i.e. residential, hospital, restaurant, etc...). For commercial customers an additional per 1,000 gallons usage charge is also applied.



Other Funds

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



City of Show Low, Arizona
City Council
FY2014 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 \$334,400 is a 3.6% decrease from the FY2013 amended budget of \$347,000. When adjusted for the \$250,000 council contingency reserves the budget remains nearly constant at \$84,400. All line-items have been held constant, with the exception of other ERE which was programmed in error last fiscal year.

City of Show Low, AZ					
City Council					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
COUNCIL					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	46,675	43,317	46,800	46,800	46,800
FICA	3,571	3,230	3,600	3,600	3,600
WORKER'S COMP	107	97	200	200	200
OTHER ERE	0	0	100	0	0
TOTAL PERSONNEL	50,353	46,644	50,700	50,600	50,600
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	0	0	0	0	0
OTHER CONTRACTUAL SERVICE	0	0	0	0	0
TRAVEL & TRAINING/STAFF	6,299	(280)	15,000	15,000	15,000
TRVL & TRNG/NON-STAFF BUDGET	2,673	0	0	0	0
DUES & MEMBERSHIPS	8,617	13,005	13,700	13,700	13,700
EXPENDABLE MATERIALS	8,017	5,406	5,000	5,000	5,000
POSTAGE	45	138	100	100	100
BOOKS & SUBSCRIPTIONS	0	0	0	0	0
TELEPHONE	9	0	0	0	0
CONTINGENCY RESERVE	0	0	213,000	211,800	250,000
TOTAL OPERATING	25,660	18,270	246,800	245,600	283,800
TOTAL COUNCIL	76,013	64,914	297,500	296,200	334,400

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.

Position Summary					
City Council					
	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Budget</u> <u>FY2014</u>	<u>change</u>
Mayor	1.0	1.0	1.0	1.0	0.0
Vice-Mayor	1.0	1.0	1.0	1.0	0.0
Council Member	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>0.0</u>
	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>0.0</u>

Capital:

No capital items have been programmed for this department.

City Council - Capital		
Fiscal Year 2014		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
City Manager
FY2014 Budget

Mission Statement:

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

Department Budget:

The City Manager’s Office Budget of \$358,100 represents a \$6,500 (1.8%) increase from the FY2013 amended budget of \$351,600. Of this amount \$330,200 (92%) is for salaries and fringe benefits. Included in this budget is the standard salary, insurance and retirement increases for all employees and Excellence pay which is used to award high performing employees throughout the year.

City Manager					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
CITY MANAGER					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	200,083	213,926	212,000	212,000	217,600
EXCELLENCE PAY	17,350	17,696	30,000	26,000	30,000
MEDICAL INSURANCE	21,946	21,114	33,600	23,000	33,200
FICA	14,816	15,657	16,200	16,200	14,400
RETIREMENT	21,193	23,278	23,600	26,200	26,000
WORKER'S COMP	442	490	600	600	900
OTHER ERE	346	275	300	300	400
DEFERRED COMP ALLOWANCE	6,989	7,958	7,400	7,400	7,700
TOTAL PERSONNEL	283,164	300,394	323,700	311,700	330,200
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	0	0	0	0	0
REPRODUCTION & PRINTING	0	0	100	100	100
TRAVEL & TRAINING/STAFF	2,284	3,971	5,000	5,000	5,000
DUES & MEMBERSHIPS	1,800	1,590	3,000	2,200	3,000
EXPENDABLE MATERIALS	815	930	800	800	800
POSTAGE	95	222	100	100	100
BOOKS & SUBSCRIPTIONS	57	0	100	100	100
ECONOMIC DEVELOPMENT	8,671	3,110	15,000	5,000	15,000
AUTO PARTS & LABOR	483	291	900	900	900
FUELS & LUBRICANTS	922	888	1,300	1,300	1,300
TELEPHONE	1,377	1,411	1,600	1,600	1,600
TOTAL OPERATING	16,504	12,411	27,900	17,100	27,900
CAPITAL					
EQUIPMENT PURCHASE	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
TOTAL CITY MANAGER	299,668	312,805	351,600	328,800	358,100

The City Manager's Office is comprised of 2.0 FTE positions; the City Manager and a Business Development Coordinator.

Position Summary					
City Manager's Office					
	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Budget</u> <u>FY2014</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.

Fiscal Year 2014		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
City Attorney
FY2014 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 \$240,500 is relatively equal to the amended FY2013 budget showing an increase of \$200 (0.1%). During FY2013 the City Council moved from a contract for Attorney services and authorized the creation of a full-time equivalent position for City Attorney and a part-time administrative assistant.

City of Show Low, AZ					
City Attorney					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	ACTUAL	ACTUAL	Amended	Estimate	BUDGET
CITY ATTORNEY					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	0	0	28,800	28,800	117,200
PART-TIME WAGES	0	0	5,300	5,300	21,900
MEDICAL INSURANCE	0	0	4,200	4,200	16,600
FICA	0	0	2,600	2,600	10,400
RETIREMENT	0	0	3,900	3,900	16,200
WORKER'S COMP	0	0	100	100	500
OTHER ERE	0	0	100	100	200
TOTAL PERSONNEL	0	0	45,000	45,000	183,000
OPERATING EXPENDITURES					
COUNTY PROSECUTION	15,000	35,033	35,000	35,000	35,000
Show Low Lake	0	0	0	0	0
GENERAL COUNSEL	159,904	133,053	111,400	111,400	15,000
GENERAL COUNSEL - LEGAL ASSIST	36,102	35,822	33,600	33,600	0
CITY PROSECUTION	13,893	14,267	15,000	15,000	0
WATER ADJUDICATION	0	0	0	0	0
LITIGATION	0	0	0	0	0
LEGAL ADS & NOTICES	0	0	0	0	400
TRAVEL & TRAINING/STAFF	0	0	0	0	3,000
DUES & MEMBERSHIPS	0	0	0	0	1,500
EXPENDABLE MATERIALS	41	30	100	100	500
POSTAGE	583	169	100	100	400
BOOKS & SUBSCRIPTIONS	0	0	0	0	1,500
TELEPHONE	85	73	100	100	200
TOTAL OPERATING	225,608	218,447	195,300	195,300	57,500
TOTAL CITY ATTORNEY	225,608	218,447	240,300	240,300	240,500

The City of Show Low had been utilizing a contracted law firm, as opposed to in-house counsel, since FY2008, council action in FY2013 modified this and those changes are reflected in the

current and proposed budgets. Increased personnel costs are offset by reductions in outside legal services costs as well as the complete elimination of city prosecution costs, as these responsibilities will be handled by the City Attorney. Costs associated with outside legal fees are still included in this budget and will be utilized as services in specialty areas of the law are required. The City Attorney's Office is comprised of a full-time City Attorney and a 0.6 FTE Administrative Assistant.

Position Summary					
City Attorney's Office					
	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Budget</u> <u>FY2014</u>	<u>change</u>
City Attorney	0.0	0.0	1.0	1.0	0.0
Administrative Assistant	<u>0.0</u>	<u>0.0</u>	<u>0.6</u>	<u>0.6</u>	<u>0.0</u>
	<u>0.0</u>	<u>0.0</u>	<u>1.6</u>	<u>1.6</u>	<u>0.0</u>

Capital:

No capital items have been programmed for this department.

City Attorney - Capital		
Fiscal Year 2014		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
City Clerk
FY2014 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; prepares and disseminates information on city government services and programs to citizens and the media.

Departmental Budget:

The clerk’s budget of \$229,300 is an \$10,900 (4%) decrease from the FY2013 amended budget of \$240,200. This decrease is attributable to last years’ inclusion of \$20,000 for the city elections held in the fall of 2012, as elections are held every other year no elections expenses are included in the FY2014 budget. Savings from election expenses are partially offset by increased personnel costs. Funds have been re-allocated to cover the costs of continuing to print copies of a four page city newsletter which is mailed out quarterly with city utility bills.

City of Show Low, AZ					
City Clerk					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
City Clerk					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	121,508	126,952	134,700	134,700	142,100
MEDICAL INSURANCE	27,579	19,966	33,600	22,000	33,200
FICA	9,015	9,414	10,300	10,300	10,900
RETIREMENT	12,137	13,569	15,000	15,000	16,400
WORKER'S COMP	282	289	400	400	500
OTHER ERE	230	215	200	200	200
TOTAL PERSONNEL	170,751	170,405	194,200	182,600	203,300
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	748	720	800	800	800
OTHER CONTRACTUAL SERVICE	371	271	800	800	800
ADVERTISING & PUBLICITY	1,025	502	1,000	1,000	1,000
LEGAL ADS & NOTICES	2,202	1,080	4,500	4,500	4,000
REPRODUCTION & PRINTING	0	3,318	3,600	3,600	4,500
TRAVEL & TRAINING/STAFF	1,822	652	2,300	2,300	2,100
DUES & MEMBERSHIPS	330	330	400	400	400
EXPENDABLE MATERIALS	830	1,266	900	900	900
POSTAGE	155	164	300	300	200
BOOKS & SUBSCRIPTIONS	50	73	100	100	100
AUTO PARTS & LABOR	1,471	687	2,200	2,200	2,200
FUELS & LUBRICANTS	3,024	4,211	3,800	3,800	3,800
RENTAL & MAINTENANCE CONTRACTS	4,623	4,623	5,000	5,000	5,000
TELEPHONE	86	117	300	300	200
UTILITIES	0	0	0	0	0
CASUALTY LOSS	82	0	0	0	0
ELECTION EXPENSES	0	37,952	20,000	20,000	0
TOTAL OPERATING	16,818	55,965	46,000	46,000	26,000
TOTAL CITY CLERK	187,569	226,370	240,200	228,600	229,300

The City Clerk’s Office is staffed by 2.0 FTE positions, a City Clerk and a Deputy City Clerk.

Position Summary					
City Clerk					
	Actual FY2011	Actual FY2012	Actual FY2013	Budget FY2014	change
City Clerk	1.0	1.0	1.0	1.0	0.0
Deputy City Clerk	<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:

At the request of the City Council funds have been included to transition the current paper agenda to a completely electronic format. This change will require the purchase of I-pads for each member of the council and key executive staff. Once fully implemented, paper agendas will no longer be provided to council or staff. Before this project begins additional discussion with council will occur to ensure that this is the direction that they would like to go.

City Clerk - Capital		
Fiscal Year 2014		
Description	Account	Amount
Electronic Agendas (i-pads)	22-402-495-7410-0000	<u>10,000</u>
	Total City Clerk's Capital	<u>10,000</u>



City of Show Low, Arizona
General Operations
FY2014 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.

Department 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.

City of Show Low, AZ					
General Operations					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
General Operations					
OPERATING EXPENDITURES					
Merchandise for resale	0	537	0	0	0
JAIL FEES	0	51,550	75,000	75,000	75,000
OTHER CONTRACTUAL SERVICES	3,000	8,371	0	0	0
ORGANIZATIONAL SUPPORT	60,000	68,500	89,500	89,500	92,000
COMMUNITY PROMOTION PROGRAMS	78,780	83,325	95,000	95,000	95,000
DEVELOPMENT OPPORTUNITIES	7,901	3,700	200,000	0	400,000
Nuisance Abatement	0	0	0	1,100	0
Beautification Program	0	0	0	0	7,200
UNEMPLOYMENT	11,199	3,333	10,000	4,000	6,000
INSURANCE PREMIUMS	296,477	299,779	350,000	320,000	350,000
CASUALTY LOSS	10,295	0	20,000	10,000	20,000
TOTAL OPERATING	467,651	519,096	839,500	594,600	1,045,200
CAPITAL					
OLD TOWNSITE IMPROVEMENTS	648,394	257,704	0	0	0
DEVELOPMENT AGREEMENT OBLIGATIONS	0	0	10,100	0	10,100
LIBRARY CONSTRUCTION COSTS	912,439	0	0	0	0
CITY HALL RENOVATION COSTS	1,428,114	19,700	0	0	0
Transfers Out	2,387,851	3,567,434	4,025,700	3,300,500	4,017,100
TOTAL CAPITAL	5,376,797	3,844,838	4,035,800	3,300,500	4,027,200
TOTAL General Operations	5,844,448	4,363,934	4,875,300	3,895,100	5,072,400

The General Operations Department budget of \$5,072,400 represents an increase of \$197,100 (4.0%) over the FY2013 budget of \$4,875,300. This increase is directly attributable to an increase in Development Opportunities which is our economic development incentive account. As of FY2012 all newly funded capital projects and one-time grant funds are programmed in the Projects fund and no longer included in the general fund.

The approved funding for Organizational Support and Community Promotions increases by \$2,500 for FY2014 and includes funding for the organizations/programs listed below. Funding for one-time event sponsorships was included in the FY2013 budget and is included again, as a one-time item. 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. Funding in FY2013 was provided for the Tundra Run, AZ Kennel Club and Mountain Bike America. The tables below show historical spending and the amounts included in the final budget.

Description - Organizational Support	FY2011	FY2012	FY2013	FY2014
Chamber of Commerce	40,000	45,000	52,500	55,000
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>89,500</u>	<u>92,000</u>

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

Description - Community Promotions	FY2011	FY2012	FY2013	FY2014
White Mountain Meals-on Wheels/Senior Center	25,000	30,000	30,000	30,000
Show Low Historical Society	21,500	21,500	24,000	24,000
Fireworks (Show Low Fire Department)	12,500	12,500	12,500	15,000
Christmas Lights	10,000	10,000	10,000	10,000
Miscellaneous	2,800	4,600	7,500	6,000
Humane Society	2,500	2,500	4,000	0
Rodeo	2,500	2,500	2,500	3,500
White Mountain Safe House	1,500	1,500	1,500	1,500
Summit Healthcare	0	0	0	1,000
Scouts	1,000	1,000	1,000	1,000
White Mountain Symphony	1,000	1,000	1,000	2,000
Show Low High School Grad Night	1,000	1,000	1,000	1,000
	<u>81,300</u>	<u>88,100</u>	<u>95,000</u>	<u>95,000</u>

Funding for the Humane Society has been removed due to our current contract with Pet Allies who runs our dog impound. Pet Allies will be taking all surrendered animals at the City dog pound and also picking up animals that are dropped off at the Humane Society.

Capital:

Currently there are three vehicles in the motor pool, one of which is not recommended for long distance travel. Included in the final budget is a replacement for one of those vehicles to ensure that there are three quality vehicles available for use by all city employees when travelling.

General Operations - Capital		
Fiscal Year 2014		
Description	Account	Amount
Vehicle Replacement - Motor Pool	22-402-495-7420-0000	23,000
Development Agreement Obligations	11-402-430-8130-0000	10,100
Open Space Preservation - Meadow	22-495-495-7416-0000	298,800
Land Acquisition/Clean-up	22-402-495-7400-1209	<u>400,000</u>
Total General Operations Capital		<u>731,900</u>

For FY2014 additional funding for Open Space Preservation adds funds to the \$198,800 available for the preservation of open space. This funding is non-restricted general fund money as all Open Space Development Impact fees have been expended. All unexpended funds from prior fiscal years have been carried forward with the adoption of the final budget including \$198,800 for Open Space; \$300,000 for Land Acquisition/Clean Up and \$10,100 associated with Development Agreement obligations.

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 2014	
<u>Transfers</u>	<u>Amount</u>
Highway Users Revenue Fund (HURF)	1,297,900
Street Light Improvement District (SLID) - Park Lighting Subsidy	38,300
Public Transportation	79,400
Cemetery	78,300
Airport	154,000
Aquatics	292,600
Debt Service	1,106,200
Projects Fund	<u>970,400</u>
Total Transfers from General Fund	<u>4,017,100</u>



City of Show Low, Arizona
Human Resources
FY2014 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.

Department Budget:

The Human Resources Department budget of \$252,000 represents an increase of \$7,700 (3.2%) over the FY2013 budget of \$244,300. This increase is attributable to increases in personnel costs which are offset by modifications to how we budget and pay for new employee recruitment and processing costs. These costs are now charged to the department hiring a new employee utilizing anticipated salary savings.

City of Show Low, AZ					
Human Resources					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
HUMAN RESOURCES					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	150,215	110,477	133,000	100,000	145,700
MEDICAL INSURANCE	21,492	12,557	50,400	16,000	49,800
FICA	10,939	8,303	10,200	8,900	11,100
RETIREMENT	14,984	8,026	14,800	12,800	16,800
WORKER'S COMP	314	243	400	200	600
OTHER ERE	246	144	200	200	200
SAFETY INCENTIVES	101	0	0	0	0
TOTAL PERSONNEL	198,290	139,750	209,000	138,100	224,200
OPERATING EXPENDITURES					
Public Safety Retirement Board	0	3,388	4,500	1,900	2,400
LEGAL FEES	0	0	1,800	500	0
ADVERTISING & PUBLICITY	4,080	2,274	500	1,800	0
REPRODUCTION & PRINTING	209	608	1,000	600	1,100
TRAVEL & TRAINING/STAFF	1,749	2,083	4,800	3,000	5,600
TRAVEL & TRAINING/NON-STAFF	0	0	0	1,200	0
DUES & MEMBERSHIPS	435	705	700	700	1,100
EMPLOYEE BENEFITS	12,509	20,043	8,600	12,000	10,000
Random Drug Testing	0	0	2,900	2,900	2,400
Recruitment & Processing	0	0	2,200	1,200	0
Occupational Testing/Immunizations	0	0	6,100	4,100	3,500
EXPENDABLE MATERIALS	1,795	1,722	1,000	1,000	1,000
POSTAGE	146	88	400	400	100
BOOKS & SUBSCRIPTIONS	556	479	0	800	0
RENTAL & MAINTENANCE CONTRACTS	0	386	400	400	400
TELEPHONE	94	102	400	400	200
EQUIPMENT PURCHASE	0	2,381	0	0	0
TOTAL OPERATING	21,573	34,260	35,300	32,900	27,800
TOTAL HUMAN RESOURCES	219,864	174,010	244,300	171,000	252,000

The Human Resources department is comprised of 3.0 FTE employees. The addition of a Loss Control/Safety Coordinator in FY2013 has allowed for an immediate increase in our risk management capabilities. This position allows us to pro-actively impact costs through claims management, insurance coordination and safety training. Serving as the single point of contact for all of these activities this position has already increased the level of coordination and compliance with our own policies as well as state and federal mandates.

Position Summary					
Human Resources Department					
	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Budget</u> <u>FY2014</u>	<u>change</u>
Human Resources Director	1.0	1.0	0.0	0.0	0.0
Human Resources Manager	0.0	0.0	1.0	1.0	0.0
Human Resources Analyst	1.0	1.0	0.0	0.0	0.0
Loss Control/Safety Coordinator	0.0	0.0	1.0	1.0	0.0
Human Resources Clerk	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
	<u>2.0</u>	<u>2.0</u>	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>

Beginning in FY2013 the City began paying for the required bi-annual CDL physicals of all employees that are mandated to have a Commercial Driver’s License (CDL) as a condition of employment. In addition to CDL physicals, all costs associated with random drug testing programs and other occupationally required exams/tests are included in this budget.

Capital:

No capital items have been programmed for this department.

Human Resources - Capital		
Fiscal Year 2014		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Finance
FY2014 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.

Department Budget:

The Finance Department budget of \$647,800 represents an increase of \$28,500 (4.6%) over the FY2013 budget of \$619,300. Approximately half of this increase is attributable to increases in personnel and employee related costs.

City of Show Low, AZ					
Finance					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
FINANCE					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	261,312	283,778	310,400	300,000	323,100
OVERTIME	0	18	0	0	0
MEDICAL INSURANCE	68,456	58,419	117,600	73,400	116,200
FICA	19,428	21,277	23,700	23,000	24,700
RETIREMENT	25,994	30,091	33,600	33,000	36,400
WORKER'S COMP	609	649	800	800	1,200
OTHER ERE	500	481	500	500	500
TOTAL PERSONNEL	376,300	394,712	486,600	430,700	502,100
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	33,450	29,230	31,500	33,000	48,500
OTHER CONTRACTUAL SERVICE	6,916	12,955	500	1,200	500
LEGAL ADS & NOTICES	462	462	1,000	600	600
REPRODUCTION & PRINTING	2,149	1,201	500	1,500	1,500
TRAVEL & TRAINING/STAFF	94	1,083	3,500	3,500	5,000
DUES & MEMBERSHIPS	1,394	2,226	2,500	2,500	2,500
Recruitment & Processing	0	0	0	100	0
OFFICE SUPPLIES	7,136	13,692	15,000	11,000	11,000
EXPENDABLE MATERIALS	1,349	1,132	3,500	1,200	1,500
POSTAGE	2,431	4,204	3,200	2,400	2,700
SMALL EQUIPMENT/CAPITAL	0	353	400	0	0
BOOKS & SUBSCRIPTIONS	125	0	0	0	0
RENTAL & MAINTENANCE CONTRACTS	11,501	11,580	12,000	12,000	12,000
TELEPHONE	289	239	500	300	300
OVER/SHORT EXPENSE	51	51	0	0	0
BANK CHARGES	49,607	47,314	58,600	55,000	59,600
TOTAL OPERATING	116,953	125,721	132,700	124,300	145,700
TOTAL FINANCE	493,253	520,434	619,300	555,000	647,800

The department produces payroll, maintains the accounting system, coordinates the budget process and annual audit, receipts all city funds, maintains investments, manages the financial

aspects of all improvement districts and performs all utility billing functions in coordination with the public works department.

Reductions in our credit card processing fees have allowed us to decrease the bank charges budget by 10% even though we have increased usage due to the recent acquisition of the Fools Hollow and Park Valley water companies. Included in the final budget for FY2014 is \$15,000 for an outside review of our citywide cash handling processes and the development of a policy and procedures manual for cash handling. A similar process was completed in FY2013 for the utility billing process. With the increase in our customer base over the last few years a review and update of our process combined with clear documentation will increase our levels of customer service and accountability.

The Finance Department is comprised of 7.0 FTE employees.

Position Summary					
Finance Department					
	Actual FY2011	Actual FY2012	Actual FY2013	Budget FY2014	change
Administrative Services Director	0.0	0.0	1.0	1.0	0.0
Finance Director	1.0	1.0	0.0	0.0	0.0
Accounting Manager	1.0	1.0	1.0	1.0	0.0
Sr. Account Clerk	1.0	1.0	2.0	2.0	0.0
Account Clerk	2.0	3.0	2.0	2.0	0.0
Customer Service Representative	<u>1.2</u>	<u>1.2</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
	<u>6.2</u>	<u>7.2</u>	<u>7.0</u>	<u>7.0</u>	<u>0.0</u>

Capital

No capital items have been programmed for this department.

Finance - Capital		
Fiscal Year 2014		
Description	Account	Amount
No Capital Items Programmed		



City of Show Low, Arizona
Planning & Zoning
FY2014 Budget

Program Goal:

The Planning & Zoning Department manages code enforcement activities and 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 \$414,600 represents an increase of \$1,300 (0.3%) over the FY2013 budget. Increases in personnel related expenditures are offset by decreases to several operational line-items.

City of Show Low, AZ					
Planning & Zoning					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
PLANNING & ZONING					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	219,651	226,057	248,700	235,000	256,600
PART-TIME WAGES	9,498	6,508	0	0	0
OVERTIME	0	291	0	0	0
MEDICAL INSURANCE	37,531	33,948	75,600	42,500	74,700
FICA	17,257	17,376	19,000	18,000	19,700
RETIREMENT	21,119	24,444	27,000	25,900	28,800
WORKER'S COMP	1,793	1,397	1,900	1,900	3,500
OTHER ERE	394	364	300	300	300
TOTAL PERSONNEL	724,090	561,230	372,500	323,600	383,600
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING	0	19,653	10,000	10,000	4,000
OTHER CONTRACTUAL SERVICE	0	0	500	500	0
LEGAL ADS & NOTICES	1,221	1,347	2,000	2,000	2,000
REPRODUCTION & PRINTING	527	542	1,500	1,500	1,500
TRAVEL & TRAINING/STAFF	1,929	1,357	3,200	4,000	4,000
TRAVEL & TRAINING/NON-STAFF	50	0	1,500	1,500	1,500
DUES & MEMBERSHIPS	1,274	749	1,500	1,500	1,400
EXPENDABLE MATERIALS	931	1,118	1,000	1,000	1,000
POSTAGE	1,719	2,713	2,800	2,800	2,800
BOOKS & SUBSCRIPTIONS	243	272	1,300	500	300
AUTO PARTS & LABOR	246	146	1,500	1,500	1,000
FUELS & LUBRICANTS	2,311	1,960	2,000	2,000	2,000
RENTAL & MAINTENANCE CONTRACTS	6,696	0	10,000	10,000	8,000
TELEPHONE	1,139	1,040	2,000	2,000	1,500
TOTAL OPERATING	18,286	30,899	40,800	40,800	31,000
TOTAL PLANNING & ZONING	742,376	592,128	413,300	364,400	414,600

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.

Position Summary					
Planning & Zoning					
	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Budget</u> <u>FY2014</u>	<u>change</u>
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	0.0	0.0	0.0
Building Clerk	0.5	0.0	0.0	0.0	0.0
Planner	0.0	0.0	1.0	1.0	0.0
Community Development Specialist	1.0	1.0	1.0	1.0	0.0
Administrative Assistant	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>
	<u>5.0</u>	<u>4.5</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.

Planning & Zoning - Capital		
Fiscal Year 2014		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Community Services Administration
FY2014 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.

Department Budget:

The Community Services Administration budget of \$239,800 is a \$4,900 (2.1%) increase over the FY2013 budget of \$234,900. This increase is entirely attributable to overall increases in personnel costs.

City of Show Low, AZ					
Community Services Administration					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
COMMUNITY SERVICES ADMIN					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	144,243	143,987	164,100	115,000	168,700
PART-TIME WAGES	0	0	0	15,000	0
MEDICAL INSURANCE	28,842	19,946	33,600	20,000	33,200
FICA	10,644	10,597	12,600	10,000	12,900
RETIREMENT	14,406	15,129	18,300	15,000	19,500
WORKER'S COMP	334	327	400	400	600
OTHER ERE	269	230	300	300	300
TOTAL PERSONNEL	198,738	190,216	229,300	175,700	235,200
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	0	1,440	1,500	1,300	0
DUES & MEMBERSHIPS	0	0	0	200	500
TRAVEL & TRAINING/STAFF	194	948	2,000	2,000	2,000
DUES & MEMBERSHIPS	0	0	500	500	500
EXPENDABLE MATERIALS	1,316	1,590	1,000	1,000	1,000
POSTAGE	193	405	0	0	100
BOOKS & SUBSCRIPTIONS	2	0	0	0	0
TELEPHONE	436	183	600	600	500
TOTAL OPERATING	2,142	4,566	5,600	5,600	4,600
CAPITAL					
FRONTIER PARK IMPROVEMENTS	7,596	0	0	0	0
NIKOLAUS PARK/HERITAGE GRANT	36,432	0	0	0	0
SCWPP ADMINISTRATION	54,767	210	0	0	0
TOTAL CAPITAL	98,795	210	0	0	0
TOTAL COMMUNITY SERVICES ADMIN	299,675	194,992	234,900	181,300	239,800

Community Services Administration is comprised of 2.0 FTE positions; The Community Services Director responsible for all aspects of the Community Services Department of the City and a Grants Manager.

Position Summary					
Community Services Administration					
	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Budget</u> <u>FY2014</u>	<u>change</u>
Community Services Director	1.0	1.0	1.0	1.0	0.0
Grant Manager	0.0	0.0	1.0	1.0	0.0
Grant Coordinator	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

The Grant Manager not only actively seeks out and submits grants, but also monitors them once received and serves as our Transit Manager.

Capital:

No capital items have been programmed for this department.

Community Services Administration - Capital		
Fiscal Year 2014		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		_____
Total Community Services Administration Capital		_____ - _____



City of Show Low, Arizona
Information Services
FY2014 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 \$331,100 is a \$11,000 (3.4%) increase over the FY2013 budget of \$320,100. This increase is directly impacted by several factors including personnel increases, our bi-annual purchase of virus software license, website re-design, additional council chamber monitors and the continuation of our computer replacement program.

City of Show Low, AZ					
Information Systems					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
INFORMATION SYSTEMS					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	92,808	99,734	103,800	103,800	108,700
OVERTIME	335	31	0	0	0
MEDICAL INSURANCE	28,535	23,921	33,600	25,000	33,200
FICA	6,900	7,339	7,900	7,900	8,300
RETIREMENT	9,301	10,658	11,600	11,400	12,500
WORKER'S COMP	1,534	1,613	1,500	1,500	2,900
OTHER ERE	176	165	200	200	200
TOTAL PERSONNEL	139,589	143,461	158,600	149,800	165,800
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	3,375	2,875	6,000	6,000	30,200
OTHER CONTRACTUAL SERVICE	943	1,688	3,000	3,000	3,200
TRAVEL & TRAINING/STAFF	0	2,054	500	500	500
POSTAGE	104	158	100	100	100
SMALL EQUIPMENT/CAPITAL	10,096	38,382	35,500	35,500	35,500
PRINTER SUPPLIES	2,628	3,698	4,000	4,000	3,500
AUTO PARTS & LABOR	281	56	1,000	1,000	500
FUELS & LUBRICANTS	850	457	500	500	500
RENTAL & MAINTENANCE CONTRACTS	17,510	12,590	18,900	18,900	13,300
REPAIRS & MAINTENANCE	1,745	10,541	10,000	10,000	10,000
TELEPHONE	53,043	59,227	59,000	59,000	59,000
INTERNET CONNECTIVITY	10,558	9,199	9,000	9,000	9,000
TOTAL OPERATING	101,133	140,927	147,500	147,500	165,300
CAPITAL					
EQUIPMENT PURCHASE	9,698	0	14,000	14,000	0
TOTAL CAPITAL	9,698	0	14,000	14,000	0
TOTAL INFORMATION SYSTEMS	250,420	284,388	320,100	311,300	331,100

The City currently has approximately 100 computer workstations, 1/3 of these were replaced this fiscal year and the remainder will be replaced over the next two years. Most of our computers are over five years old and are having a detrimental impact on our employees' ability to adequately perform their jobs. 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.

Based upon input from the Council at their October retreat funds have been included to re-design our website (\$30,000). It is intended that the site, which is a main point of interface with residents, become more visually appealing, consistent and interactive. Following the initial redesign it is anticipated that approximately \$4,800 of additional costs will re-occur annually.

Each year funds are programmed within Information Systems in the event that a server needs to be replaced or added. For FY2014 no funds are included as all critical servers have been replaced in the last two years and are currently under warranty. Information Services is currently staffed by two (2.0) FTE employees.

Position Summary					
Information Services					
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>change</u>
	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</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:

For FY2014 \$100,000 has been programmed for citywide building security improvements. Included as part of this project will be keycard access control, security cameras in public areas, panic alarms, intercom access and alarm systems in all facilities currently unprotected. Security enhancements and protocols for city facilities must always be balanced with the public nature of the majority of our facilities.

Information Systems - Capital		
Fiscal Year 2014		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Building Security Upgrades	22-440-495-7300-1401	<u>100,000</u>
Total Information Services Capital		<u>100,000</u>



City of Show Low, Arizona
City 4 TV
FY2014 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 \$168,900 is a \$1,300 (0.8%) decrease from the FY2013 budget of \$170,200. Increases in personnel costs are offset by other reductions including small equipment and repairs and maintenance.

City of Show Low, AZ					
City 4 TV					
Fiscal Year 2014					
	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
CITY 4 CABLE TV					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	63,516	66,912	71,400	71,400	71,500
PART-TIME WAGES	25,025	25,688	35,600	32,000	37,500
MEDICAL INSURANCE	14,742	14,471	16,800	16,800	16,600
FICA	6,561	6,777	8,200	8,200	8,300
RETIREMENT	6,889	7,095	10,300	9,000	8,300
WORKER'S COMP	581	596	800	800	1,100
OTHER ERE	117	109	200	200	200
TOTAL PERSONNEL	117,432	121,648	143,300	138,400	143,500
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	9,790	10,623	12,500	12,500	12,300
TRAVEL & TRAINING/STAFF	940	1,288	1,500	1,500	2,500
DUES & MEMBERSHIPS	0	0	400	400	400
EXPENDABLE MATERIALS	3,570	3,313	3,600	3,600	3,600
POSTAGE	181	41	300	300	200
SMALL EQUIPMENT/CAPITAL	1,748	2,272	4,000	4,000	3,000
AUTO PARTS & LABOR	516	0	500	500	500
FUELS & LUBRICANTS	513	314	600	600	400
REPAIRS & MAINTENANCE	3,178	1,794	2,000	2,000	1,500
TELEPHONE	1,309	959	1,500	1,500	1,000
EQUIPMENT PURCHASE	17,084	0	0	0	0
TOTAL OPERATING	38,830	20,605	26,900	26,900	25,400
TOTAL CITY 4 CABLE TV	156,262	142,253	170,200	165,300	168,900

City 4 TV staffing is comprised of 2.3 FTE employees; a full-time Manager and three part-time Video/editing technicians.

Position Summary					
City 4 TV					
	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Budget</u> <u>FY2014</u>	<u>change</u>
Cable TV Manager	1.0	1.0	1.0	1.0	0.0
Video Technician	<u>1.0</u>	<u>1.0</u>	<u>1.3</u>	<u>1.3</u>	<u>0.0</u>
Total	<u>2.0</u>	<u>2.0</u>	<u>2.3</u>	<u>2.3</u>	<u>0.0</u>

Capital:

In FY2013 all studio cameras and recording systems were replaced and upgraded to high definition (HD). Continuing the City's phased approach to this conversion funding is included to bring all mobile productions up to HD. Currently the City is negotiating with Cable One for the provision of a HD cable channel, once this is finalized an HD playback system will be required to finalize this transition to full HD.

City 4 TV - Capital		
Fiscal Year 2014		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Three (3) Field Cameras	22-490-495-7410-0000	18,000
Mobile HD Switcher	22-490-495-7410-0000	11,000
HD Monitors	22-490-495-7410-0000	<u>1,600</u>
Total City 4 Capital		<u>30,600</u>



City of Show Low, Arizona
Library
FY2014 Budget

Program Goal:

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

Department Budget:

The Library budget of \$488,300 is a \$21,200 (4.5%) increase over the FY2013 budget of \$467,100. All of this increase is directly attributable to personnel costs which represent 79% of the total operating budget.

City of Show Low, AZ					
Library					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
LIBRARY					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	165,164	157,234	163,200	163,200	170,800
PART-TIME WAGES	66,976	77,300	94,600	94,600	105,600
MEDICAL INSURANCE	45,027	39,670	67,200	45,000	66,400
FICA	17,340	17,340	19,700	19,700	21,100
RETIREMENT	17,350	18,200	19,600	19,600	21,200
WORKER'S COMP	542	537	700	700	1,100
OTHER ERE	311	269	400	400	400
TOTAL PERSONNEL	312,710	310,550	365,400	343,200	386,600
OPERATING EXPENDITURES					
PROFESIONAL & CONSULTING SERVICES	0	0	0	0	0
OTHER CONTRACTUAL SERVICE	3,359	2,171	2,000	2,000	1,500
REPRODUCTION & PRINTING	581	406	400	400	300
TRAVEL & TRAINING/STAFF	0	208	100	100	100
DUES & MEMBERSHIPS	1,000	1,000	1,000	1,000	1,000
EXPENDABLE MATERIALS	7,085	7,419	9,000	6,000	8,700
POSTAGE	2,923	3,005	2,800	2,800	2,800
SMALL CAPITAL	0	726	1,600	1,500	2,000
RENTAL & MAINTENANCE CONTRACTS	6,094	6,201	8,000	8,000	8,300
REPAIRS & MAINTENANCE	1,282	676	500	2,000	2,000
TELEPHONE	284	9,857	3,500	3,500	3,500
UTILITIES	47,763	39,471	37,400	40,900	38,000
LIBRARY BOOKS - ADULT	17,399	17,268	17,300	15,800	15,800
LIBRARY BOOKS - JUVENILE	0	891	7,500	5,500	5,500
PERIODICALS	3,886	3,993	4,200	3,700	3,700
A/V Materials - Juvenile	6,488	6,398	2,400	2,000	2,000
A/V Materials - Adult	4,928	5,309	4,000	6,500	6,500
TOTAL OPERATING	103,072	105,001	101,700	101,700	101,700
CAPITAL					
TOTAL LIBRARY	415,782	415,551	467,100	444,900	488,300

The Library is staffed by 7.5 FTE employees including four (4) full-time employees and several part-time employees and volunteers. As a six (6) day per week operation, volunteers and part-time staffing are critical elements to the provision of this service.

Position Summary					
Library					
	Actual	Actual	Actual	Budget	
	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>change</u>
Library Manager	1.0	1.0	1.0	1.0	0.0
Circulation Supervisor	0.0	0.0	0.0	0.0	0.0
Library Clerk	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>	<u>0.0</u>
	<u>7.5</u>	<u>7.5</u>	<u>7.5</u>	<u>7.5</u>	<u>0.0</u>

Capital:

No new capital items have been programmed for this department in FY2014, however the remaining portion of the DVD tower and print management project has been carried forward from FY2013.

Library - Capital		
Fiscal Year 2014		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
DVD Tower and Print Management	22-435-495-7410-0000	2,200



City of Show Low, Arizona
Recreation/Aquatics
FY2014 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.

Department Budget:

The recreation department consists of the Recreation and Aquatics Divisions. The recreation division is part of the general fund and the aquatics division is a special revenue fund. For FY2014 PT/Seasonal hours are increased to reflect the number of hours actually needed to staff programs and the aquatics center. Using an average wage of \$9.00 per hour, approximately 20,600 PT/Seasonal hours is programmed. As in past years, 50% of the costs associated with a facilities maintenance technician are charged to the aquatics fund.

Position Summary					
Recreation Department					
	Actual	Actual	Actual	Budget	
	FY2011	FY2012	FY2013	FY2014	change
Recreation Director	1.0	0.0	0.0	0.0	0.0
Recreation Supervisor	1.0	1.0	1.0	1.0	0.0
Sr. Recreation Coordinator	0.0	1.0	1.0	0.0	(1.0)
Recreation Coordinator	2.5	2.5	2.5	3.5	1.0
PT/Seasonal Recreation Aides	<u>9.7</u>	<u>9.7</u>	<u>9.7</u>	<u>9.9</u>	<u>0.2</u>
Total	<u>14.2</u>	<u>14.2</u>	<u>14.2</u>	<u>14.4</u>	<u>0.2</u>

Recreation:

The recreation budget of \$341,400 is a \$27,700 (7.5%) decrease from the amended FY2013 budget of \$369,100. This decrease is directly related to the reclassification of a Sr. Recreation Coordinator position to a Recreation Coordinator, the one-time funding of the 60th Anniversary Celebration, the elimination of the White Mountain Leadership program and a reduction in other contractual services based upon actual utilization.

Although not intended to be self-supporting, many programs offered through the recreation department do generate user fees. The recreation department recovers approximately 21% of its total cost to operate through these fees. For FY2014 total recreation income is expected to generate \$70,000 remaining relatively flat when compared to FY2013.

City of Show Low, AZ

**Recreation
Fiscal Year 2014**

	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
RECREATION					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	92,825	112,452	115,100	100,000	109,400
PART-TIME WAGES	30,802	42,586	57,100	57,100	56,900
OVERTIME	0	0	0	100	0
MEDICAL INSURANCE	21,917	21,849	50,400	22,000	49,800
FICA	9,342	11,724	13,200	12,000	12,700
RETIREMENT	9,128	12,607	14,200	12,000	14,000
WORKER'S COMP	2,185	3,815	2,000	2,000	3,600
OTHER ERE	164	180	300	300	300
TOTAL PERSONNEL	166,363	205,212	252,300	205,500	246,700
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	36,218	6,236	15,000	15,000	10,000
ADVERTISING & PUBLICITY	557	2,800	2,000	2,000	2,000
REPRODUCTION & PRINTING	3,201	383	1,500	1,500	1,000
TRAVEL & TRAINING/STAFF	1,533	1,606	2,800	2,800	2,800
TRAVEL & TRAINING non-STAFF	1,315	0	0	0	0
DUES & MEMBERSHIPS	390	1,145	500	500	500
EXPENDABLE MATERIALS	3,632	3,420	2,500	2,500	2,500
POSTAGE	499	572	1,500	1,500	1,000
BOOKS & SUBSCRIPTIONS	0	1,031	300	300	100
AUTO PARTS & LABOR	130	0	600	600	0
FUELS & LUBRICANTS	421	472	800	800	0
REPAIRS & MAINTENANCE	252	126	400	400	400
TELEPHONE	1,499	1,123	1,400	1,400	1,400
RECREATION EQUIPMENT	1,370	1,320	2,500	2,500	2,000
CONCERTS IN THE PARK	7,541	9,625	2,500	2,500	12,500
SPECIAL EVENTS	11,248	13,818	27,000	14,500	5,000
AFTER SCHOOL PROGRAMS	912	2,973	2,500	2,500	2,500
ADULT SPORTS	28,946	28,474	29,500	29,500	29,500
YOUTH SPORTS	6,940	7,754	7,500	7,500	7,500
WHITE MTN YOUTH LEADERSHIP	2,051	1,765	2,500	2,500	0
PARADE EXPENSES	4,172	4,106	3,500	3,500	4,000
BMX EXPENSES	0	8,175	5,000	5,000	5,000
BENCHES	0	0	5,000	5,000	5,000
TOTAL OPERATING	112,827	96,924	116,800	104,300	94,700
TOTAL RECREATION	279,191	302,136	369,100	309,800	341,400

Aquatics:

The Aquatics budget of \$387,400 is a \$403,700 (51.0%) decrease from the FY2013 budget of \$791,100. When adjusted for capital projects and the three month closure of the aquatics facility which occurred in FY2013, the budget increases by \$23,800 (6.6%). This increase is mainly attributable to increased personnel costs, specifically increased funding for PT/Seasonal salaries to accurately reflect the hours and amount of coverage required to operate the Aquatics center.

Although originally set up as an enterprise fund, the aquatics division was never intended to recover all of its costs, so it was converted to a special revenue fund. For FY2014 it is estimated that approximately 31% of operational costs will be recovered through program revenue of

\$94,800. A general fund subsidy of \$292,600 is estimated for this year, a decrease of \$54,100 (15.6%) from FY2013.

City of Show Low					
Aquatics					
Fiscal Year 2014					
Expenditures	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
Personnel	266,191	249,715	190,900	180,700	249,400
Operating Supplies & Services	117,766	110,107	114,400	114,400	138,000
Capital	<u>0</u>	<u>94,466</u>	<u>485,800</u>	<u>485,800</u>	<u>0</u>
Total All Expenditures	<u>383,957</u>	<u>454,288</u>	<u>791,100</u>	<u>780,900</u>	<u>387,400</u>
Revenues					
Aquatics Revenue	108,576	90,062	91,700	78,900	94,800
Proceeds from Debt	0	465,117	0	0	0
General fund subsidy	293,897	254,431	328,600	346,700	292,600
Beginning Fund Balance	<u>(18,516)</u>	<u>0</u>	<u>370,800</u>	<u>355,300</u>	<u>0</u>
Total Revenue	<u>383,957</u>	<u>809,610</u>	<u>791,100</u>	<u>780,900</u>	<u>387,400</u>

Capital:

Included in the Recreation budget is the purchase of a "Showmobile" which is a state of the art portable stage. The stage that has been used by the recreation department has been taken out of service due to safety and liability reasons. A safe and mobile stage is a critical element of many of the programs offered by the City.

Recreation & Aquatics - Capital		
Fiscal Year 2014		
Description	Account	Amount
Portable Stage	22-470-495-7410-0000	<u>150,000</u>
Total Recreation & Aquatics Capital		<u>150,000</u>

City of Show Low, AZ

Aquatics

Fiscal Year 2014

	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
FAMILY AQUATIC CENTER					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	85,478	52,472	50,400	50,400	52,100
PART-TIME WAGES	129,470	152,492	92,400	92,400	140,000
OVERTIME	774	804	0	0	0
MEDICAL INSURANCE	18,841	14,487	25,200	15,000	24,900
FICA	16,239	15,403	11,000	11,000	14,700
RETIREMENT	7,853	6,927	5,600	5,600	6,000
WORKER'S COMP	6,936	6,936	5,800	5,800	11,100
OTHER ERE	123	79	300	300	400
UNIFORMS	476	115	200	200	200
TOTAL PERSONNEL	266,191	249,715	190,900	180,700	249,400
OPERATING EXPENDITURES					
AQUATIC CENTER RESALE	263	0	0	0	0
MERCHANDISE FOR RESALE	749	1,713	2,500	2,500	2,000
OTHER CONTRACTUAL SERVICE	5,451	4,295	4,900	4,900	4,100
ADVERTISING & PUBLICITY	0	0	1,000	1,000	1,000
REPRODUCTION & PRINTING	0	1,001	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	773	1,505	1,500	1,500	1,500
DUES & MEMBERSHIPS	750	1,385	800	800	800
EXPENDABLE MATERIALS	7,073	10,866	13,000	13,000	13,000
POSTAGE	61	89	600	600	200
UNIFORMS	0	202	0	0	0
BOOKS & SUBSCRIPTIONS	321	0	500	500	0
SAFETY EQUIPMENT	655	1,571	3,200	3,200	1,500
OTHER EQUIPMENT & SUPPLIES	646	704	4,000	4,000	2,500
REPAIRS & MAINTENANCE	21,484	17,771	20,000	10,000	25,000
TELEPHONE	849	756	2,000	2,000	1,000
UTILITIES	76,659	65,204	56,000	66,000	81,000
BIRTHDAY PARTIES	1,849	2,685	3,000	3,000	3,000
SPECIAL EVENTS	184	360	400	400	400
TOTAL OPERATING	117,766	110,107	114,400	114,400	138,000
CAPITAL					
Aquatics Center De-Humidification	0	94,466	370,800	370,800	0
Pool Re-Plaster, SPA modifications, kill switc	0	0	115,000	115,000	0
TOTAL CAPITAL	0	94,466	485,800	485,800	0
TOTAL FAMILY AQUATIC CENTER	383,957	454,288	791,100	780,900	387,400



City of Show Low, Arizona
Facilities Maintenance
FY2014 Budget

Program Goal:

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

Department Budget:

The Facilities Maintenance budget of \$421,500 is a \$27,500 (6.1%) decrease from the FY2013 budget of \$449,000. This decrease is attributable to reductions in utilities as well as repairs and maintenance. These reductions are based upon actual spending patterns and the accurate charging and programming of pool repairs in the aquatics budget. Contractual services increases to reflect an increased level of funding for temporary labor associated with custodial services and summer labor.

City of Show Low, AZ					
Facilities Maintenance					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
FACILITIES MAINTENANCE					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	102,923	108,221	118,900	115,000	118,500
OVERTIME	3,212	3,601	4,000	3,700	4,000
MEDICAL INSURANCE	27,648	29,663	58,800	36,000	58,100
FICA	8,194	8,361	9,400	9,100	9,400
RETIREMENT	10,609	11,356	13,700	13,100	14,100
WORKER'S COMP	3,857	3,984	6,200	4,200	7,100
OTHER ERE	180	191	100	100	200
UNIFORM ALLOWANCE	2,563	783	1,100	1,100	1,400
TOTAL PERSONNEL	159,187	166,161	212,200	182,300	212,800
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	15,583	27,833	45,500	45,500	55,600
TRAVEL & TRAINING/STAFF	226	968	1,500	1,500	1,000
DUES & MEMBERSHIPS	315	50	500	500	300
EXPENDABLE MATERIALS	5,478	6,349	5,000	5,000	5,000
Sign Maintenance	0	585	5,000	5,000	4,000
SMALL EQUIPMENT/CAPITAL	8,444	0	2,000	2,000	0
JANITORIAL SUPPLIES	12,570	11,120	10,000	10,000	10,000
AUTO PARTS & LABOR	3,030	5,188	6,000	3,000	4,000
FUELS & LUBRICANTS	7,994	8,873	8,000	8,000	8,000
EQUIPMENT RENTAL-OTHER	214	0	500	500	500
REPAIRS & MAINTENANCE	25,482	36,314	58,000	50,000	30,000
TELEPHONE	137	219	400	400	300
UTILITIES	147,626	156,358	94,400	90,000	90,000
EQUIPMENT PURCHASE	0	3,685	0	0	0
TOTAL OPERATING	227,098	257,542	236,800	221,400	208,700
TOTAL FACILITIES MAINTENANCE	386,285	423,703	449,000	403,700	421,500

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

Position Summary					
Facilities Maintenance					
	Actual	Actual	Actual	Budget	
	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</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	1.0	1.0	1.0	1.0	0.0
Custodian	<u>1.0</u>	<u>1.5</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
Total	<u>4.0</u>	<u>4.5</u>	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>

In addition to the 1.0 FTE custodian included in the table above, funding for 30 hours per week of temporary labor from a temporary agency for custodial service is included in the budget. Also supplementing this service is funding for an additional 1040 hours for general facilities services and upkeep of all city facilities for six months of the year. All temporary labor is included in the contractual services line item of this budget.

Capital:

For FY2014 Facilities Maintenance Capital totals \$79,000. Included in this is a landscape tractor which will replace a 1996 tractor. This piece of equipment is critical to the daily operations of the facilities department. A fully outfitted 4x4 utility truck with a plow and box will replace an existing 4x2 pick-up. The current vehicle does not meet the operational needs of this department and will be re-assigned to an appropriate department.

Facilities Maintenance - Capital		
Fiscal Year 2014		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Landscape Tractor	22-447-495-7410-0000	27,000
1-ton 4x4 Utility Truck with Box and Plow	22-447-495-7420-0000	<u>52,000</u>
Total Facilities Maintenance Capital		<u>79,000</u>



City of Show Low, Arizona
Parks Maintenance
FY2014 Budget

Program Goal:

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

Department Budget:

The Park Maintenance budget of \$341,100 is a \$8,200 (2.3%) decrease from the FY2013 budget of \$349,300. This decrease is directly attributable to a decrease in contractual services to reflect actual usage of outside temporary labor in the maintenance and up keep of our parks.

City of Show Low, AZ					
Parks Maintenance					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
PARKS MAINTENANCE					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	78,174	96,072	99,800	95,000	97,400
OVERTIME	5,628	8,709	8,000	8,000	8,000
MEDICAL INSURANCE	47,727	46,245	50,400	48,000	49,800
FICA	7,575	7,673	8,200	7,900	8,100
RETIREMENT	9,737	12,079	12,000	11,300	12,200
WORKER'S COMP	2,998	3,072	3,900	3,400	5,200
OTHER ERE	165	155	200	200	200
UNIFORM ALLOWANCE	2,086	673	1,000	1,000	1,200
TOTAL PERSONNEL	154,089	174,678	183,500	174,800	182,100
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	47,952	68,765	84,000	80,000	74,000
TRAVEL & TRAINING/STAFF	1,593	2,945	3,000	3,000	3,000
DUES & MEMBERSHIPS	405	325	300	300	500
EXPENDABLE MATERIALS	18,438	22,630	16,000	16,000	20,000
SMALL EQUIPMENT/CAPITAL	115	1,377	0	0	1,000
AUTO PARTS & LABOR	10,254	14,460	10,000	10,000	11,000
FUELS & LUBRICANTS	15,469	19,811	16,000	16,000	18,000
EQUIPMENT RENTAL-OTHER	2,547	1,492	1,500	1,500	1,500
REPAIRS & MAINTENANCE	35,304	48,344	35,000	35,000	15,000
REPAIR & MAINT - Sports Turf	0	0	0	0	15,000
TOTAL OPERATING	132,078	180,150	165,800	161,800	159,000
CAPITAL					
IMPROVEMENTS	0	9,073	0	0	0
TOTAL CAPITAL	0	9,073	0	0	0
TOTAL PARKS MAINTENANCE	286,167	363,901	349,300	336,600	341,100

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 shown in the budget as a contractual service.

Position Summary					
Parks Maintenance					
	Actual	Actual	Actual	Budget	
	FY2011	FY2012	FY2013	FY2014	change
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>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	<u>5.1</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>

Capital:

For FY2014 Parks Maintenance will replace the fence at City Park basketball and tennis courts, replace the McCarty Park pavilion roof and contract out to have the irrigation system at Sr. Field upgraded to meet our needs. Funding for the City Park Masterplan is included, this plan will be completed by a landscape architect and will map out all desired improvements and additions to City Park, develop a timeline and identify funding needs. A small piece of land will be purchased at Frontier Park to clean up the last outstanding ownership issue at the park.

Funds are programmed in the Cemetery special revenue fund to complete the loop road within the cemetery. Also in the cemetery special revenue fund is the carryover of the FY2013 cemetery restroom project.

Parks Maintenance - Capital		
Fiscal Year 2014		
Description	Account	Amount
Cemetery Improvements - Loop Road	16-550-495-7300-1301	60,000
Cemetery Improvements - Restroom	16-550-495-7300-1301	37,500
City Park Masterplan	22-445-495-7310-1402	35,000
City Park Fencing - Basketball & Tennis Courts	22-445-495-7310-0000	20,000
Sr. Field Irrigation replacement and upgrade	22-445-495-7310-0000	15,000
McCarty Pavillion Roof	22-445-495-7310-0000	10,000
Parks - Tractor/Backhoe	22-445-495-7410-0000	49,000
Parks - Utility Vehicle	22-445-495-7420-0000	15,000
Parks - Frontier Park Land Acquisition	26-400-495-7300-0000	<u>7,000</u>
Total Parks Maintenance Capital		<u>248,500</u>

In addition to these projects two pieces of equipment, a tractor/backhoe and a utility vehicle 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. The tractor/backhoe will also provide the City the ability to open/close plots at the cemetery as required.

All Parks Maintenance capital projects and equipment are funded utilizing general fund money with the exception of Frontier Park land acquisition which utilizes Parks & Recreation development impact fees.



City of Show Low, Arizona
Public Transportation
FY2014 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 FY2014 budget of \$1,174,400 is a \$197,100 (14.4%) decrease from the FY2013 budget of \$1,371,500. When adjusted for capital, the operational budget of this fund decreases by \$3,300 (0.6%) from the FY2013 budget. The City renewed a contract with MV Transportation to operate the bus system in FY2013.

City of Show Low					
Public Transportation					
Fiscal Year 2014					
Expenditures	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
Personnel	0	0	0	0	0
Operating Supplies & Services	509,581	525,512	584,700	580,000	583,300
Transfers Out	83,500	88,100	95,300	71,500	74,700
Capital	<u>528,497</u>	<u>70,000</u>	<u>691,500</u>	<u>313,300</u>	<u>516,400</u>
Total All Expenditures	<u>1,121,578</u>	<u>683,612</u>	<u>1,371,500</u>	<u>964,800</u>	<u>1,174,400</u>
Revenues					
Federal Grants	875,589	417,301	926,300	485,200	844,600
Intergovernmental	56,042	146,623	164,200	164,200	109,700
Other	73,182	90,602	77,300	89,200	106,900
Beginning Fund Balance	134,102	118,306	114,500	170,800	33,800
General Fund Subsidy	<u>100,968</u>	<u>81,600</u>	<u>89,200</u>	<u>89,200</u>	<u>79,400</u>
Total Revenue	<u>1,239,884</u>	<u>854,431</u>	<u>1,371,500</u>	<u>998,600</u>	<u>1,174,400</u>

Included in the FY2014 budget are all unspent capital funds which have been carried forward from FY2013. The budget as adopted is based on the application for federal funds which run on a federal fiscal year beginning October 1, 2013. As such, once the grant award is finalized, the budget may need to be adjusted to reflect the actual federal award. 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 have been increased this year to reflect 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. Since the implementation of this contract advertising revenue has increased, offsetting commissions paid and helping to reduce the cost to the City and our partners.

City of Show Low, AZ					
Public Transportation					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
PUBLIC TRANSPORTATION					
PERSONNEL EXPENDITURES					
TOTAL PERSONNEL	0	0	0	0	0
OPERATING EXPENDITURES					
PROFESSIONAL AND CONSULTING	0	9,217	8,800	8,800	11,400
OTHER CONTRACTUAL SERVICE	499,173	507,985	552,700	552,700	550,000
ADVERTISING & PUBLICITY	5,560	793	4,700	4,700	3,700
LEGAL ADS & NOTICES	72	0	0	0	0
REPRODUCTION & PRINTING	510	1,496	3,700	7,000	5,000
TRAVEL & TRAINING/STAFF	(138)	109	3,500	1,000	5,000
TRAVEL & TRAINING/NON-STAFF	2,684	1,597	0	0	0
RTAP SUBSTANCE ABUSE PROGRAM	0	0	1,200	0	0
EXPENDABLE MATERIALS	1,709	0	0	1,000	2,000
POSTAGE	0	0	0	200	0
SMALL EQUIPMENT/CAPITAL	0	1,370	0	0	0
RENTAL	0	1,313	2,700	2,500	2,600
REPAIRS & MAINTENANCE	0	417	0	0	0
TELEPHONE	11	28	0	100	600
UTILITIES	0	1,189	7,400	2,000	3,000
TOTAL OPERATING	509,581	525,512	584,700	580,000	583,300
CAPITAL					
CIP RESERVE	0	0	39,800	0	0
EQUIPMENT PURCHASE - RCS	528,497	70,000	651,700	313,300	516,400
OPERATING TRANSFER OUT	83,500	88,100	95,300	71,500	74,700
TOTAL CAPITAL	611,997	158,100	786,800	384,800	591,100
TOTAL PUBLIC TRANSPORTATION	1,121,578	683,612	1,371,500	964,800	1,174,400

Capital:

FY2013 capital items programmed for Public Transportation total \$516,400. Specific items are detailed below and include carry-overs from FY2013. As this is a federally funded program, all grant matching costs are shared among the regional partners.

Public Transportation - Capital		
Fiscal Year 2014		
Description	Account	Amount
New Bus (2)	15-530-495-7410-0000	350,000
Bus Shelters	15-530-495-7410-0000	54,100
Transfer Point Improvements	15-530-495-7410-0000	34,700
Shelter Stops & Benches	15-530-495-7410-0000	59,500
Computers	15-530-495-7410-0000	2,100
Signage & Equipment	15-530-495-7410-0000	16,000
Total Public Transportation Capital		516,400



City of Show Low, Arizona
Police
FY2014 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.

The Police Department has an authorized staffing level of 49.1 FTE employees, of which 31.0 are sworn. Although this number remains unchanged from the amended FY2013 budget there have been some notable changes. During FY2013 the City Council authorized a contract which outsourced our animal control function, as part of this outsourcing a 0.5 FTE Police Assistant position was eliminated. This modification is reflected in the FY2013 Actual. An additional change is a reduction of 1.0 sworn positions. With the retirement of our Communications Manager, who happened to be a sworn officer, this position has been re-classified to non-sworn status. This last change does not impact the total authorized FTE count.

Position Summary					
Police Department					
	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Budget</u> <u>FY2014</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
Police Officer	20.0	22.0	22.0	22.0	0.0
Police Assistant	4.8	5.3	4.8	4.8	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	0.8	1.0	1.0	0.00
Records Supervisor	1.0	0.0	0.0	0.0	0.0
Records Custodian	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
Total	<u>46.6</u>	<u>49.4</u>	<u>49.1</u>	<u>49.1</u>	<u>0.00</u>

Included in the 49.1 positions mentioned above are 11.3 positions in Communications and 2.0 positions within Animal Control. Also included in this number are 2.0 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 FY2014 budget of \$5,730,500 represents an increase of \$167,700 (3.0%) over the FY2013 budget of \$5,562,800. When adjusted for Traffic Safety (funded entirely by photo enforcement revenues) and the Communications Equipment accumulation fund there is a total increase of \$246,200 (5.2%) over the FY2013 budget. Included in this amount is \$337,300 in personnel costs that are completely funded through the School District (SRO), Federal Government (COPS) and the County (MCAT).

Salaries and fringes total \$4,332,300 and represent 73.4% of the Police Department’s general fund budget. Salaries and fringes increase by \$196,700 (4.8%) due to personnel cost increases including salary and retirement adjustments. Partially offsetting these increases are salary reductions associated with the departure of several longer tenured officers being replaced by entry level officers. 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.

City of Show Low, AZ					
Police Department					
Fiscal Year 2014					
	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
Operations	3,468,685	2,274,111	2,513,100	2,403,900	2,709,800
Traffic Safety	232,464	472,628	626,500	596,500	654,200
Investigations	0	621,184	828,900	822,500	881,500
Administration	0	398,929	491,700	452,100	532,900
Communications	752,709	639,001	916,400	632,900	929,100
Animal Control	142,984	178,173	186,200	177,800	196,200
Police Department Total	4,596,842	4,584,026	5,562,800	5,085,700	5,903,700

Non-personnel costs show a net increase of \$144,200 over the amended FY2013 budget, when adjusted for Traffic Safety and communications capital there is a net increase of \$76,800 (12.9%) over the FY2013 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 project (grants) fund.

Capital:

The Police Department’s recommended budget includes capital items totaling \$554,500. Included is \$150,000 for replacement of four (4) vehicles including two (2) patrol vehicles, a

prisoner van (with a 50% reimbursement from the Town of Pinetop-Lakeside) and a motor pool vehicle. \$28,000 is included for the state mandated replacement of our AFIS Machine (Automated Fingerprint Identification System) and \$204,000 for annual communications equipment replacement. Included in this is a FY2013 carryover of \$154,000 for communications equipment.

Communications equipment will be required to be replaced early in FY2014 and is estimated to cost just under \$200,000. The timing of this purchase has been accelerated due to the ongoing deterioration of the system that is beginning to impact officer safety. Although the purchase will be made prior to any decision on the regional dispatch center, the equipment purchased will be transferrable to a regional dispatch center. It is our expectation that the City receive credit for this purchase in the overall cost of a regional operation.

Police - Capital		
Fiscal Year 2014		
Description	Account	Amount
Police Vehicle Replacement - Interceptors (2)	22-455-495-7420-0000	94,000
Police Vehicle Replacement - Prisoner Van	22-455-495-7420-0000	33,000
Police Vehicle Replacement - Motor Pool	22-455-495-7420-0000	23,000
AFIS Machine Replacement	22-455-495-7410-0000	28,000
TASER Replacement Program (TAP)	22-455-495-7410-0000	47,500
Land Acquisition - Police Building	22-455-495-7310-1403	125,000
Communications Equipment	11-460-495-7300-0000	<u>204,000</u>
	Total Police Capital	<u>554,500</u>

The first year of a 10-year TASER Assurance Plan (TAP) is included in the Police Departments capital budget. The TAP program allows the City to replace all 35 of our existing Tasers at one time with new X2 Tasers. Under TAP we pay up front for the Tasers, holsters, initial cartridges and all shipping/taxes. Following the first year a maintenance fee will be paid annually in the amount of \$199 per Taser (\$6,965 total). In year 5 when the Tasers are at end of life, they will be replaced at no charge and the annual fee will continue for five more years. This program ensures that our Tasers are within their anticipated life and gives the City a consistent number to plan on annually in maintaining this critical piece of equipment.

Also included is \$125,000 for the purchase of land for the expansion of the police facility. This purchase is for land adjacent to the current police facility which will allow for expansion of both the building and parking depending upon operational needs.

Operations:

The Police – Operations division includes all general operational activities of the department. The FY2014 operations budget increases by 7.8% over FY2013. Included are dedicated one-time funds for the Special Response Team (SRT), continued allocations for maintenance agreements for MDC, NIXLE, RIMS and others, purchase of individual body cameras for all officers to video significant incidents on command. Even with recent replacements in the police department fleet, Auto Parts & Labor increases significantly to recognize the requirements of an aging fleet.

City of Show Low, AZ					
Police - Operations					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
POLICE - Operations					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	977,150	1,065,003	1,200,300	1,147,300	1,210,800
PART-TIME WAGES	5,959	2,204	0	0	0
OVERTIME	134,463	97,974	95,000	100,000	95,000
MEDICAL INSURANCE	265,072	210,175	340,800	225,000	348,600
FICA	99,394	90,062	98,900	95,500	99,500
RETIREMENT	182,750	200,131	261,500	261,900	307,000
WORKER'S COMP	51,728	46,129	45,600	45,600	91,100
OTHER ERE	1,014	1,137	5,900	5,900	5,900
UNIFORM ALLOWANCE	27,970	27,883	29,400	29,400	29,400
TOTAL PERSONNEL	1,745,499	1,740,698	2,077,400	1,910,600	2,187,300
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	217	5,093	0	0	0
OTHER CONTRACTUAL SERVICE	2,503	2,868	3,000	3,000	3,000
FINGER PRINTING	4,539	6,530	5,000	5,000	6,000
REPRODUCTION & PRINTING	10,271	8,274	9,700	9,700	9,700
TRAVEL & TRAINING/STAFF	29,452	11,965	20,900	20,900	20,000
TRAVEL & TRAINING/NON-STAFF	445	0	0	0	0
DUES & MEMBERSHIPS	1,616	2,169	2,500	2,500	2,500
RECRUITMENT & PROCESSING	0	0	12,000	12,000	0
EXPENDABLE MATERIALS	21,302	18,890	10,000	10,000	22,000
POSTAGE	2,102	2,881	2,000	2,000	2,000
SMALL EQUIPMENT/CAPITAL	15,698	19,263	13,300	22,400	30,000
AMMUNITION	15,070	12,673	13,500	13,500	20,000
AMMUNITION - Less than Lethal	0	0	5,000	5,000	5,500
POLICE EQUIPMENT	8,025	9,036	5,000	5,000	12,000
PROGRAMS	7,722	6,319	11,000	11,000	11,000
Special Response Team (SRT)	0	0	11,000	11,000	20,000
UNIFORMS	1,797	7,888	0	0	0
POLICE DOG/K-9	2,413	1,161	5,000	5,000	5,000
BOOKS & SUBSCRIPTIONS	2,715	591	3,000	3,000	4,100
RESERVES	0	0	4,000	4,000	5,000
AUTO PARTS & LABOR	72,738	98,569	74,000	115,000	100,000
FUELS & LUBRICANTS	88,555	99,162	94,000	94,000	94,000
RENTAL & MAINTENANCE CONTRACTS	33,563	38,555	52,300	52,300	62,500
TECHNOLOGY & RADIO REPAIR	13,446	21,847	10,000	10,000	10,000
REPAIRS & MAINTENANCE	17,668	27,076	20,000	20,000	20,000
TELEPHONE	34,315	40,995	32,000	32,000	33,000
UTILITIES	27,179	29,202	17,500	25,000	25,200
CASUALTY LOSS	3,726	21,366	0	0	0
TOTAL OPERATING	417,077	492,371	435,700	493,300	522,500
CAPITAL					
MULTI-AGENCY COMMUNICATIONS	19,089	0	0	0	0
MULTI-AGENCY MOBILE DATA COMM.	3,620	0	0	0	0
HOMELAND SECURITY - MDC SUMMIT	4,450	0	0	0	0
DOJ - BULLET PROOF VESTS	2,259	761	0	0	0
VEHICLE PURCHASE	74,933	36,174	0	0	0
GOHS - Motorcycle Grant	7,184	0	0	0	0
TOTAL CAPITAL	111,535	36,935	0	0	0
TOTAL POLICE - Operations	2,274,111	2,270,004	2,513,100	2,403,900	2,709,800

Traffic Safety:

The Traffic Safety Unit oversees the traffic safety program, including all costs and activities associated with photo enforcement. Personnel costs include a sergeant dedicated to oversee the administrative elements of the photo-enforcement and traffic safety program. Nearly 100% of the traffic sergeants’ time is tied directly to photo enforcement activities.

City of Show Low, AZ					
Traffic Safety					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
POLICE - Traffic Safety					
PERSONNEL EXPENDITURES					
SALARIES	67,219	68,702	76,500	76,500	80,100
OVERTIME	8,559	4,855	5,000	5,000	5,000
MEDICAL INSURANCE	12,254	14,426	16,800	16,800	16,600
FICA	4,513	5,453	6,200	6,200	6,500
RETIREMENT	12,326	12,671	16,400	16,400	20,000
WORKER'S COMP	2,310	2,871	2,900	2,900	5,900
OTHER ERE	234	114	300	300	300
UNIFORM ALLOWANCE	1,400	1,400	1,400	1,400	1,400
POLICE ISSUED EQUIPMENT	0	0	0	0	0
TOTAL PERSONNEL	108,815	110,493	125,500	125,500	135,800
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	874	0	0	0	0
NOMINATION CHARGE	0	0	13,500	0	0
PLATE SCAN FEE	0	43,750	56,700	52,500	52,500
CONTRACT FEES	297,052	235,607	262,800	285,000	285,000
SERVICE FEES	23,900	37,905	24,000	60,000	60,000
REPRODUCTION & PRINTING	2,769	0	1,500	600	1,500
TRAVEL & TRAINING/STAFF	5,688	54	1,500	1,500	1,500
EXPENDABLE MATERIALS	3,214	1,518	0	0	5,000
SMALL EQUIPMENT/CAPITAL	16,949	54,596	99,000	36,400	70,900
Organizational Support	0	827	20,000	13,000	20,000
TELEPHONE	9,311	11,809	17,000	17,000	17,000
UTILITIES	3,337	3,857	5,000	5,000	5,000
TOTAL OPERATING	363,093	389,923	501,000	471,000	518,400
CAPITAL					
VEHICLE PURCHASE	720	0	0	0	0
TOTAL CAPITAL	720	0	0	0	0
TOTAL POLICE - Traffic Safety	472,628	500,416	626,500	596,500	654,200

Included in operating expenditures is \$397,500 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 FY2014 funds are allocated to continue the driver’s safety program at the high school, update radar units and implement a mobile License Plate Reader.

Revenue/Savings	<u>710,400</u>
Expenditures	
Traffic Safety	654,200
Court Staffing	<u>56,200</u>
	<u>710,400</u>
FY2014 Surplus (deficit)	<u><u>0</u></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 FY2014 budget is a 6.3% increase over FY2013 and includes funds for evidence storage including a commercial grade refrigerator and fencing.

City of Show Low, AZ					
Investigations					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
POLICE - Investigations					
PERSONNEL EXPENDITURES					
SALARIES	358,736	411,766	434,600	434,600	455,000
PART-TIME WAGES	39,593	17,510	26,900	26,900	27,600
OVERTIME	43,275	37,432	30,000	40,000	30,000
MEDICAL INSURANCE	59,961	101,785	134,400	110,000	132,800
FICA	19,313	32,455	37,500	38,400	39,500
RETIREMENT	62,977	75,727	92,600	99,700	113,300
WORKER'S COMP	8,447	16,208	16,200	16,200	33,900
OTHER ERE	262	576	2,500	2,500	2,500
UNIFORM ALLOWANCE	10,500	9,705	9,800	9,800	9,800
TOTAL PERSONNEL	603,064	703,163	784,500	778,100	844,400
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	5,305	8,413	7,400	7,400	10,600
REPRODUCTION & PRINTING	77	103	100	100	0
TRAVEL & TRAINING/STAFF	8,962	11,513	10,500	10,500	10,000
DUES & MEMBERSHIPS	0	0	500	500	500
EXPENDABLES	962	6,443	4,000	4,000	5,000
DARE	36	0	0	0	0
SMALL EQUIPMENT/CAPITAL	0	0	16,900	16,900	9,000
POLICE EQUIPMENT	2,920	4,883	4,000	4,000	0
MCAT	0	0	1,000	1,000	2,000
FUEL & LUBRICANT	0	97	0	0	0
REPAIRS & MAINTENANCE	138	465	0	0	0
TELEPHONE	(280)	0	0	0	0
TOTAL OPERATING	18,120	31,917	44,400	44,400	37,100
CAPITAL					
OTHER CAPITAL EXPENSE	0	2,993	0	0	0
TOTAL CAPITAL	0	2,993	0	0	0
TOTAL POLICE - Investigations	621,184	738,074	828,900	822,500	881,500

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 FY2014 budget is an 8.3% increase over FY2013 and includes operational amounts associated with the general administration of the Police department. The only line-item modification to this program is the addition of merchandise for resale in the amount of \$2,000. This amount is completely offset by a corresponding revenue for the sale of police related merchandise.

With the departure of the City's Police Chief in April there has been increased activity in the Recruitment & Processing line-item. This amount is associated with our ongoing recruitment efforts to locate a new Police Chief. Recruitment & Processing is funded through salary savings of the department and will generally not have a budget tied to it.

City of Show Low, AZ					
Administration					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
POLICE - Administration					
PERSONNEL EXPENDITURES					
SALARIES	241,548	226,621	275,200	246,000	292,800
PART-TIME WAGES	28,576	62,583	33,100	52,500	34,200
OVERTIME	7,404	98	3,000	2,000	3,000
MEDICAL INSURANCE	47,976	38,415	67,200	40,000	66,400
FICA	19,030	19,461	23,800	20,000	25,200
RETIREMENT	35,649	27,791	48,900	44,000	59,600
WORKER'S COMP	8,107	8,270	8,500	8,500	17,700
OTHER ERE	430	352	1,000	600	1,000
UNIFORM ALLOWANCE	2,800	2,880	2,800	2,800	2,800
POLICE ISSUED EQUIPMENT	0	0	0	0	0
TOTAL PERSONNEL	391,519	386,472	463,500	416,400	502,700
OPERATING EXPENDITURES					
MERCHANDISE FOR RESALE	0	0	0	0	2,000
PROFESSIONAL & CONSULTING SVCS	1,452	0	13,000	13,000	13,000
TRAVEL & TRAINING/STAFF	2,919	8,839	9,000	9,000	9,000
DUES & MEMBERSHIPS	0	0	1,000	1,000	1,000
RECRUITMENT & PROCESSING	0	0	0	7,500	0
EXPENDABLE MATERIALS	136	96	0	0	0
PRISONER EXPENSES	2,903	5,249	5,200	5,200	5,200
	7,410	14,183	28,200	35,700	30,200
TOTAL POLICE - Administration	398,929	400,655	491,700	452,100	532,900

Communications:

The Communications budget of \$929,100 is an increase of \$12,700 (1.4%) from the FY2013 budget of \$916,400. This increase is directly attributable to the equipment replacement account, which offsets decreases to overall personnel costs. Even with recent major upgrades of the dispatch center and communication consoles, additional funds are required for radio system replacement. As we have been accumulating funds for this purpose \$50,000 has been added to the unspent funds from FY2013 which have been carried forward into the FY2014 final budget. As previously discussed it is anticipated that this entire equipment accumulation will be expended in early FY2014.

City of Show Low, AZ					
Communications					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
COMMUNICATIONS					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	352,780	323,811	407,000	325,000	387,000
PART-TIME WAGES	17,993	84,488	10,000	50,000	10,000
OVERTIME	49,357	46,128	35,000	50,000	35,000
MEDICAL INSURANCE	93,288	91,669	172,800	85,000	174,300
FICA	34,178	33,341	34,900	35,000	33,000
RETIREMENT	34,423	45,277	50,800	48,000	49,700
WORKER'S COMP	2,268	1,072	1,200	1,200	1,700
OTHER ERE	625	503	900	900	900
UNIFORM ALLOWANCE	1,400	1,400	1,400	1,400	1,400
	586,311	627,690	714,000	596,500	693,000
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	3,408	3,323	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	8,440	8,313	10,000	10,000	10,000
DUES & MEMBERSHIPS	466	432	600	600	600
RECRUITMENT & PROCESSING	0	0	12,000	0	0
EXPENDABLE MATERIALS	3,096	9,217	4,800	4,800	5,500
SMALL EQUIPMENT/CAPITAL	11,679	15,033	20,000	20,000	15,000
BOOKS & SUBSCRIPTIONS	179	90	0	0	0
TOTAL OPERATING	27,268	36,407	48,400	36,400	32,100
CAPITAL					
EQUIPMENT REPLACEMENT	25,422	18,428	154,000	0	204,000
TOTAL CAPITAL	25,422	18,428	154,000	0	204,000
TOTAL COMMUNICATIONS	639,001	682,526	916,400	632,900	929,100

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 FY2014 estimated revenue from this service is programmed at \$201,000 as detailed below.

Dispatching Services	Amount
Show Low Fire	\$ 60,000
Linden	10,000
White Mtn Lakes	10,000
Heber	28,000
Pinedale/Claysprings	3,000
Show Low PD	0
EMS Ambulance	90,000
	\$ 201,000

This budget assumes that Show Low will continue to operate a stand-alone dispatch center. If Regional Dispatch moves forward the budget will require adjustments to match the details of that operation. It is currently projected that under a regional scenario the City's costs may increase slightly in the first few years of operations.

Animal Control:

The animal control budget of \$196,200 is an increase of \$10,000 (5.4%) over the FY2013 budget of \$186,200. This increase includes personnel cost adjustments and an expanded full year contract for the operations of the animal shelter with Pet Allies, which was approved in FY2013. A slight increase in the annual contract cost will accommodate the transfer of animals dropped off at other shelters to the Show Low shelter.

City of Show Low, AZ					
Animal Control					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
ANIMAL CONTROL					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	68,555	72,030	77,400	77,400	80,800
PART-TIME WAGES	16,981	21,116	6,600	6,300	0
OVERTIME	8,910	11,840	8,000	10,000	8,000
MEDICAL INSURANCE	21,204	19,279	33,600	22,000	33,200
FICA	7,346	8,032	6,500	8,000	6,800
RETIREMENT	7,715	8,941	9,500	9,500	10,200
WORKER'S COMP	1,850	2,005	2,100	2,100	3,200
OTHER ERE	70	65	200	200	100
UNIFORM ALLOWANCE	2,800	2,800	2,800	2,800	2,800
TOTAL PERSONNEL	135,431	146,108	146,700	138,300	145,100
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	246	572	1,000	1,000	1,000
OTHER CONTRACTUAL	212	0	22,500	22,500	34,000
REPRODUCTION & PRINTING	82	395	0	0	0
TRAVEL & TRAINING/STAFF	1,478	3,757	3,000	3,000	3,300
EXPENDABLE MATERIALS	11,541	6,447	500	500	2,000
SMALL EQUIPMENT/CAPITAL	2,183	2,002	500	500	1,500
UNIFORMS	271	0	0	0	0
AUTO PARTS & LABOR	4,565	884	1,800	1,800	1,800
FUELS & LUBRICANTS	7,089	8,908	7,500	7,500	7,500
REPAIRS & MAINTENANCE	0	1,639	500	500	0
TELEPHONE	0	0	500	500	0
UTILITIES	12,053	10,325	1,700	1,700	0
CASUALTY LOSS	3,022	0	0	0	0
TOTAL OPERATING	42,742	34,930	39,500	39,500	51,100
TOTAL ANIMAL CONTROL	178,173	181,038	186,200	177,800	196,200



City of Show Low, Arizona
City Magistrate
FY2014 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 \$202,200 represents a \$3,100 (1.6%) increase over the FY2013 budget of \$199,100. Increases to this department are based directly related to personnel cost increases.

City of Show Low, AZ					
City Magistrate					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
CITY MAGISTRATE					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	112,182	102,765	108,600	100,000	115,200
PART-TIME WAGES	6,210	6,429	14,600	0	14,400
MEDICAL INSURANCE	30,481	27,470	33,600	20,000	33,200
FICA	8,889	8,065	9,400	7,700	9,900
RETIREMENT	7,888	6,898	12,100	11,000	8,500
WORKER'S COMP	256	235	300	300	500
OTHER ERE	143	114	200	200	200
TOTAL PERSONNEL	166,047	151,975	178,800	139,200	181,900
OPERATING EXPENDITURES					
Professional & Consulting Services	2,150	0	500	0	500
LEGAL FEES	45	0	500	0	500
DUES & MEMBERSHIPS	175	50	200	200	200
RECRUITMENT & PROCESSING	0	0	0	100	0
EXPENDABLE MATERIALS	1,221	1,126	1,600	1,600	1,600
POSTAGE	1,178	1,186	1,300	1,300	1,300
BOOKS & SUBSCRIPTIONS	175	138	300	300	300
RENTAL & MAINTENANCE CONTRACTS	4,588	5,268	5,400	5,400	5,400
REPAIRS & MAINTENANCE	486	0	500	500	500
BANK CHARGES	9,071	14,627	10,000	10,000	10,000
TOTAL OPERATING	19,089	22,394	20,300	19,400	20,300
TOTAL CITY MAGISTRATE	185,136	174,369	199,100	158,600	202,200

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 and other court restricted funds are programmed in the projects fund and total an estimated \$20,000.

Activities of this general fund department are paid for in part by court fines and forfeitures. Since the implementation of photo enforcement, non-photo enforcement revenue has declined each year and no longer covers the cost of the magistrate court. One full-time clerk is dedicated entirely to photo-enforcement processing and will be funded as long as photo enforcement continues.

Position Summary					
City Magistrate					
	Actual FY2011	Actual FY2012	Actual FY2013	Budget FY2014	change
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>2.0</u>	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>	<u>0.0</u>
	<u>3.5</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>

Capital:

No capital has been programmed for this department.

City Magistrate - Capital		
Fiscal Year 2014		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Engineering
FY2014 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.

Department Budget:

The Engineering budget of \$603,500 is a \$66,600 (12.4%) increase over the FY2013 budget of \$536,900. Increases in personnel costs, including the full-year cost of an Engineering Technician originally authorized for 50% of FY2013, are directly responsible for this increase. Personnel costs comprise 91% of the Engineering departments budget.

City of Show Low, AZ					
Engineering					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
ENGINEERING					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	296,517	311,772	340,900	315,000	382,300
Part-Time Wages	0	2,905	0	1,000	4,800
MEDICAL INSURANCE	37,314	37,175	84,000	39,600	91,300
FICA	22,734	23,692	26,100	25,300	29,600
RETIREMENT	26,882	30,569	34,500	35,000	40,400
WORKER'S COMP	1,489	1,458	1,500	1,500	2,900
OTHER ERE	514	491	600	600	700
TOTAL PERSONNEL	385,450	408,061	487,600	418,000	552,000
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	5,688	3,464	7,000	7,000	4,000
LEGAL ADS & NOTICES	508	897	500	500	500
REPRODUCTION & PRINTING	60	0	0	0	0
TRAVEL & TRAINING/STAFF	1,703	1,536	2,500	2,500	3,600
DUES & MEMBERSHIPS	947	1,135	1,000	1,000	1,000
EXPENDABLE MATERIALS	4,915	4,611	5,000	5,000	4,000
POSTAGE	291	673	500	500	500
SMALL EQUIPMENT/CAPITAL	1,374	4,986	5,000	5,000	8,000
BOOKS & SUBSCRIPTIONS	150	0	0	0	300
AUTO PARTS & LABOR	338	1,056	1,500	1,500	1,500
FUELS & LUBRICANTS	2,783	3,131	3,000	3,000	3,300
RENTAL & MAINTENANCE CONTRACTS	20,353	20,770	21,500	21,500	23,000
TELEPHONE	1,665	1,676	1,800	1,800	1,800
TOTAL OPERATING	40,774	43,936	49,300	49,300	51,500
TOTAL ENGINEERING	426,224	451,997	536,900	467,300	603,500

Included for FY2014 is funding for professional and consulting surveys at a reduced level from FY2013 to recognize the practice of charging these costs directly to a project when applicable. The engineering department will continue to perform drafting, design and survey work for the majority of city capital projects. With the planned construction of an updated and expanded wastewater treatment plant in FY2014 it is anticipated that there will be heavy involvement in this process by the city engineer and construction inspector. The adopted FY2014 budget reflects last years' re-classification of an existing civil engineer into the city engineer.

Position Summary					
Engineering Department					
	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Budget</u> <u>FY2014</u>	<u>change</u>
Public Works Director	1.0	1.0	1.0	1.0	0.0
City Engineer	0.0	0.0	1.0	1.0	0.0
Civil Engineer	1.0	1.0	0.0	0.0	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	1.0	1.0	0.0
Administrative Assistant	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>6.0</u>	<u>6.0</u>	<u>0.0</u>

The activities of this department that benefit the capital and operations of the water and wastewater funds are not charged directly to those funds or projects. A portion of this cost is recaptured through the annual overhead charge to those funds and paid to the general fund.

Capital:

No capital items have been programmed for this department.

Engineering - Capital		
Fiscal Year 2014		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		
	Total Engineering Capital	<u>0</u>



City of Show Low, Arizona
Streets (HURF)
FY2014 Budget

Program Goal:

The Streets Department plans for the safe and convenient movement of people and vehicles on city streets through effective maintenance, inspection, reconstruction and repair. 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 Revenue Funds (HURF) 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, 100% of HURF dollars are utilized for operating expenditures. The FY2014 budget of \$6,243,600 reflects an \$853,400 (12.0%) decrease from the FY2013 amended budget of \$7,097,000.

City of Show Low					
Highway User Revenue Fund (HURF) - Streets					
Fiscal Year 2014					
Expenditures	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
Personnel	580,382	554,122	657,600	582,400	696,200
Operating Supplies & Services	286,345	333,138	348,000	348,000	337,400
Capital	<u>1,135,302</u>	<u>1,065,608</u>	<u>6,091,400</u>	<u>2,229,900</u>	<u>5,210,000</u>
Total All Expenditures	<u>2,002,029</u>	<u>1,952,869</u>	<u>7,097,000</u>	<u>3,160,300</u>	<u>6,243,600</u>
Revenues					
Highway User Revenue Funds	1,223,150	1,069,192	1,161,400	1,200,000	1,146,900
Grants	0	0	2,853,200	0	2,853,200
Other	14,120	23,950	3,500	7,000	8,000
Beginning Fund Balance	1,033,882	1,202,967	1,580,200	1,760,600	937,600
General Fund Subsidy	<u>933,843</u>	<u>1,427,854</u>	<u>1,499,400</u>	<u>1,130,300</u>	<u>1,297,900</u>
Total Revenue	<u>3,204,995</u>	<u>3,723,963</u>	<u>7,097,700</u>	<u>4,097,900</u>	<u>6,243,600</u>

When adjusted for capital the streets budget shows an increase of \$28,000 (2.7%) over the FY2013 budget. This increase is directly attributable to personnel related expenses. A slight decrease in operational expenses is directly related to one-time purchases in FY2013, the elimination of which offset small increases in auto repair costs and fuel. Funds are programmed for radio replacements and the replacement of a service truck compressor which is used on a nearly daily basis.

Authorized personnel of the Streets division remain at 11.0 FTE employees. A request to increase the number of authorized Technician II's is included in the approved budget. This modification allows for employee growth within the department and encourages the ongoing development and certification of our staff.

Position Summary					
Highway Users Revenue Fund (HURF) - Streets					
	<u>Actual</u> <u>FY2011</u>	<u>Actual</u> <u>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Budget</u> <u>FY2014</u>	<u>Change</u>
Public Works Operations Manager*	1.0	1.0	1.0	1.0	0.0
Administrative Assistant*	0.0	1.0	1.0	1.0	0.0
Technician IV	1.0	1.0	1.0	1.0	0.0
Technician III	2.0	2.0	2.0	2.0	0.0
Technician II	0.0	1.0	1.0	2.0	1.0
Technician I	4.0	3.0	3.0	2.0	(1.0)
Mechanic	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>
Total	<u>10.0</u>	<u>11.0</u>	<u>11.0</u>	<u>11.0</u>	<u>0.0</u>
*Split equally between Streets, Water and Wastewater					

Capital:

For FY2014 capital items programmed for streets total \$5,380,000. Included in this amount is the annual repair and replacement program. This program is to be used specifically for the annual slurry seal program and associated re-stripping, crack sealing and pothole repairs. This program is established at a level to allow all streets within the City to be re-surfaced every five years. City staff will be doing a complete evaluation of our streets this year and re-evaluating annual requirements for the FY2015-2020 budgets. No other types of projects may be funded from the R&R program unless specifically authorized by Council. Funds are programmed for the replacement of a street sweeper and the installation of decorative lighting, irrigation and landscaping on 9th street. This project will finalize 9th street beautification efforts partially funded by CDBG in prior years.

Streets - Capital		
Fiscal Year 2014		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
R & R Program Maintenance	12-500-495-7300-5791	400,000
Install Decorative Lighting - 9th Street	12-500-495-7300-1404	70,000
9th Street Improvements - South of Hall (CDBG)	22-610-495-7300-1405	170,000
Sierra Pines Unit 1, 2, and 3	12-500-495-7300-1406	960,000
Street Sweeper (replacement)	12-500-495-7410-0000	195,000
Scott Ranch Road	12-500-495-7300-7300	1,346,400
Drainage Project-Central & Paloma	12-500-495-7300-1305	20,000
US60 Multi-Use Pathway & Sidewalks	12-500-495-7300-1201	789,400
Downtown Pedestrian Enhancements	12-500-495-7300-1202	742,400
Whipple Road - Phase II	12-500-495-7300-1208	<u>686,800</u>
Total Streets Capital		<u>5,380,000</u>

The final phase of the locally funded Sierra Pines re-construction project is also included in the final budget. All capital projects have been prioritized by the public works department and represent the roads and equipment in the most critical need of repair/reconstruction or replacement. The City will be receiving a CDBG allocation in FY2014 and has allocated those funds to complete 9th Street Improvements–South of Hall. This project continues the improvements in and around Show Low’s downtown.

Several large capital projects included in the FY2013 budget have been carried forward with the adoption of the final budget. Included in this will be Scott Ranch Road, US 60 Multi-use Pathway & Sidewalks and Whipple Road – Phase II. These projects all include a significant portion of federal and state funding.

City of Show Low, AZ

Streets

Fiscal Year 2014

	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
HIGHWAY USERS ROAD FUND					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	371,904	339,586	369,800	360,000	385,800
OVERTIME	8,222	18,458	15,000	15,000	15,000
MEDICAL INSURANCE	114,258	103,622	177,400	112,000	175,400
FICA	28,302	26,356	28,500	28,500	29,600
RETIREMENT	32,357	38,873	41,400	41,400	44,600
WORKER'S COMP	21,544	23,218	22,000	22,000	41,800
OTHER ERE	629	555	500	500	500
UNIFORM ALLOWANCE	3,164	3,454	3,000	3,000	3,500
TOTAL PERSONNEL	580,382	554,122	657,600	582,400	696,200
OPERATING EXPENDITURES					
STREET REPAIR & MAINTENANCE	67,522	49,082	65,700	65,700	65,700
OTHER CONTRACTUAL SERVICE	15,123	84	300	300	6,000
REPRODUCTION & PRINTING	0	0	200	200	200
TRAVEL & TRAINING/STAFF	4,513	4,057	5,000	5,000	5,000
Safety Training	0	0	2,500	2,500	2,000
DUES & MEMBERSHIPS	793	407	500	500	500
EXPENDABLE MATERIALS	12,183	10,371	10,000	10,000	10,000
Graffiti Removal	59	774	2,000	2,000	500
Weed Control	4,900	7,500	7,900	7,900	6,500
Sign Maintenance	0	6,607	12,000	12,000	12,000
POSTAGE	62	45	100	100	200
Personal Protective Equipment	0	2,341	4,300	4,300	3,000
SMALL EQUIPMENT/CAPITAL	2,847	8,822	21,000	21,000	5,000
UNIFORMS	1,583	1,471	0	0	0
BOOKS & SUBSCRIPTIONS	100	0	600	600	0
AUTO PARTS & LABOR	84,764	107,523	97,800	97,800	100,000
FUELS & LUBRICANTS	58,083	70,713	65,000	65,000	71,500
RENTAL & MAINT CONTRACTS	0	0	0	0	600
EQUIPMENT RENTAL-OTHER	4,181	1,789	6,500	6,500	6,500
REPAIRS & MAINTENANCE	5,128	13,470	5,000	5,000	5,000
REPAIRS & MAINTENANCE - Street Lights	940	8,947	7,000	7,000	7,000
De-icer	0	5,936	10,000	10,000	8,000
TELEPHONE	1,238	994	1,500	1,500	1,400
UTILITIES	21,682	31,667	23,100	23,100	20,800
CASUALTY LOSS	646	538	0	0	0
TOTAL OPERATING	286,345	333,138	348,000	348,000	337,400
CAPITAL					
OLD LINDEN RD IMPROVEMENTS	451,144	0	0	0	0
R & R PROGRAM	437,335	213,896	752,400	526,900	400,000
RAC Grant - Fools Hollow Lake	0	0	2,000	10,200	0
SCOTT RANCH ROAD	46,217	20,350	1,346,400	0	1,346,400
9th Street Improvements	0	38,487	0	0	0
Adams Reconstruction	0	107,100	0	0	0
McNeil Reconstruction	0	316	119,800	147,100	0
Willis & Third Reconstruction	0	10,207	40,800	40,800	0
13th Place Reconstruction	0	29,190	0	0	0
Sierra Pines Trl - US 60 to Ridge Crest	0	461,487	0	0	0
West Wood Subdivision Rds (Rebuild)	0	4,707	0	0	0
SL Lake Rd - WalMart to Lake (Rebuild)	0	26,108	273,300	277,900	0
US60 Multi-Use Pathway & Sidewalks	0	0	802,300	12,900	789,400
Downtown Pedestrian Enhancements	0	0	742,400	0	742,400
Whipple Road - Phase II	0	0	692,700	5,900	686,800
Park Valley Rd to 23rd	0	56,034	0	0	0
Spreader Rack Structure	0	0	200,100	200,000	0
Drainage Project-Central & Paloma	0	0	60,000	40,000	20,000
43rd Ave (Old HWY 160) Rebuild Road	0	0	489,000	515,000	0
Public Works Yard Facility Improvements	0	0	130,000	130,000	0
JOE TANK & 16TH AVE REBUILD	0	0	129,400	42,500	0
Install Decorative Lighting - 9th Street	0	0	0	0	70,000
Sierra Pines Unit 1, 2, and 3	0	0	0	0	960,000
IMPROVEMENTS	35,691	0	80,000	80,000	0
Traffic Signal - Old Linden Rd & SR260	153,740	0	0	0	0
Traffic Signal - 9th & DOC	0	0	116,900	86,900	0
STREET LIGHTS(CIP)	1,313	0	0	0	0
EQUIPMENT PURCHASE	9,862	0	113,900	113,800	195,000
VEHICLES	0	97,727	0	0	0
TOTAL CAPITAL	1,135,302	1,065,608	6,091,400	2,229,900	5,210,000
TOTAL HIGHWAY USERS ROAD FUND	2,002,029	1,952,869	7,097,000	3,160,300	6,243,600



City of Show Low, Arizona
Airport
FY2014 Budget

Program Goal:

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

Department Budget:

The FY2014 budget of \$5,759,800 is a \$4,170,600 (362%) increase over the FY2013 amended budget of \$1,589,200. When the budget is adjusted for federal and state grants the overall increase is \$6,700 (0.1%). This increase is attributable to personnel increases which are offset by decreases in operational expenses.

City of Show Low					
Airport					
Fiscal Year 2014					
Expenditures	FY2011	FY2012	FY2013	FY2013	FY2014
	Actual	Actual	Amended	Estimate	Budget
Personnel	233,817	232,721	278,400	250,900	291,400
Operating Supplies & Services	980,428	1,129,471	1,012,100	1,013,700	1,005,800
Capital	<u>280,399</u>	<u>632,770</u>	<u>298,700</u>	<u>85,000</u>	<u>4,462,600</u>
Total All Expenditures	<u>1,494,645</u>	<u>1,994,962</u>	<u>1,589,200</u>	<u>1,349,600</u>	<u>5,759,800</u>
Revenues					
Federal/State Grants	280,367	477,987	301,900	99,800	4,342,000
Fuel/Oil/Retail Sales	877,686	931,403	844,800	844,800	844,800
Leases	279,813	286,268	248,000	272,700	272,700
Other	37,529	54,538	52,500	52,200	48,500
Beginning Fund Balance	173,526	154,277	41,200	177,900	97,800
General Fund Subsidy	<u>0</u>	<u>278,410</u>	<u>100,800</u>	<u>0</u>	<u>154,000</u>
Total Revenue	<u>1,648,922</u>	<u>2,182,884</u>	<u>1,589,200</u>	<u>1,447,400</u>	<u>5,759,800</u>

Federal and state grants have historically accounted for a large portion of the revenue and expenditures within the airport fund. For FY2014 airport staff will continue to pursue opportunities associated with these outside funding sources. There are no changes to overall staffing levels at the airport.

Position Summary					
Airport					
	Actual FY2011	Actual FY2012	Actual FY2013	Budget FY2014	change
Airport Manager	1.0	1.0	1.0	1.0	0.0
Airport Lineman	<u>3.2</u>	<u>3.5</u>	<u>3.1</u>	<u>3.1</u>	<u>0.0</u>
Total	<u>4.2</u>	<u>4.5</u>	<u>4.1</u>	<u>4.1</u>	<u>0.0</u>

Capital:

Newly funded projects for FY2014 total \$4,250,500 and are itemized below, both of these projects are grant funded. Several projects were finished in FY2013 and two unfinished projects from FY2013 have been carried forward and included in the final FY2014 budget. It is anticipated that this projects will be finalized in July.

Airport - Capital		
Fiscal Year 2014		
Description	Account	Amount
Underground relocation of Powerlines (HWY 77)	41-750-495-7300-1215	4,000,000
ADOT Pavement Preservation Program	41-750-495-7300-1407	250,500
Runway 6/24 - Safety Area Improvements	41-750-495-7300-3519	163,700
Runway 36 Protection Zone - Land	41-750-495-7300-6108	<u>48,400</u>
Total Airport Capital		<u>4,462,600</u>

Most of the aviation grants received by the airport are funded 95% federal, 2.5% state and 2.5% local. The table below shows the various funding sources for the airports newly funded FY2014 capital projects. Projects carried forward from past years generally follow the same match pattern, however in some cases matches have been met in earlier years. For FY2014 one of our projects is a maintenance item and does not qualify for federal funding. This project is funded with a 90% grant from the State of Arizona.

	Federal	State	City	Total
Underground Relocation of Powerlines (HWY 77)	\$ 3,800,000	\$ 100,000	\$ 100,000	\$ 4,000,000
ADOT Pavement Preservation Program	0	225,450	25,050	250,500
	<u>\$ 3,800,000</u>	<u>\$ 325,450</u>	<u>\$ 125,050</u>	<u>\$ 4,250,500</u>

Although the federal government has been evaluating the possibility of reducing their contribution to 90%, we continue to qualify for the 95% federal funds.

City of Show Low, AZ

Airport

Fiscal Year 2014

	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
AIRPORT FUND					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	152,713	152,162	163,500	160,000	171,500
PART-TIME WAGES	626	3,618	4,300	4,300	4,300
OVERTIME	5,512	6,265	5,000	6,200	5,000
MEDICAL INSURANCE	41,182	36,453	67,200	42,000	66,400
FICA	11,684	11,611	13,200	13,200	13,800
RETIREMENT	15,564	16,628	18,800	18,800	20,400
WORKER'S COMP	4,365	4,398	4,800	4,800	8,100
OTHER ERE	271	233	300	300	300
UNIFORM ALLOWANCE	1,900	1,354	1,300	1,300	1,600
TOTAL PERSONNEL	233,817	232,721	278,400	250,900	291,400
OPERATING EXPENDITURES					
FUEL FOR RESALE	680,132	806,277	700,000	700,000	700,000
OIL FOR RESALE	1,717	2,767	2,500	2,500	2,500
MERCHANDISE FOR RESALE	2,336	1,616	1,500	1,500	1,500
PROFESSIONAL & CONSULTING SVCS	2,287	0	0	0	0
OTHER CONTRACTUAL SERVICE	8,840	20,005	23,500	23,500	23,500
LEGAL - GENERAL COUNSEL	908	0	0	0	0
ADVERTISING & PUBLICITY	1,038	1,304	2,000	2,000	1,000
LEGAL ADS & NOTICES	51	511	800	800	600
REPRODUCTION & PRINTING	16	243	600	600	300
TRAVEL & TRAINING/STAFF	1,788	3,459	3,000	3,000	2,500
TRAVEL & TRAINING/NON-STAFF	0	1,000	0	0	0
DUES & MEMBERSHIPS	365	150	400	400	300
EXPENDABLE MATERIALS	1,610	1,595	2,000	2,000	2,000
POSTAGE	471	337	800	800	800
SMALL EQUIPMENT/CAPITAL	2,315	4,021	8,000	8,000	5,000
UNIFORMS	486	0	900	900	900
BOOKS & SUBSCRIPTIONS	360	0	0	0	0
AUTO PARTS & LABOR	5,537	20,142	9,000	9,000	9,000
FUELS & LUBRICANTS	6,308	9,512	6,500	6,500	6,500
SAFETY EQUIPMENT	483	1,050	500	500	500
REPAIRS & MAINTENANCE	42,216	29,163	38,400	40,000	35,000
TELEPHONE	850	920	1,000	1,000	1,000
UTILITIES	54,879	69,529	47,300	47,300	47,300
INSURANCE PREMIUMS	16,022	9,468	15,500	15,500	15,500
BANK CHARGES	0	0	1,000	1,000	0
USE PERMITS	0	0	500	500	500
DEBT PRINCIPAL	75,000	75,000	75,000	75,000	85,000
DEBT INTEREST	74,413	71,400	71,400	71,400	64,600
TOTAL OPERATING	980,428	1,129,471	1,012,100	1,013,700	1,005,800
CAPITAL					
Wildlife Hazard Assesment	34,308	745	0	0	0
RUNWAY 6/24 - Safety Area improvements	219,795	56,006	163,700	0	163,700
RUNWAY 36 PROTECTION ZONE LAND	10,600	1,018	50,000	0	48,400
SAFETY MANAGEMENT SYSTEM PROG.	15,696	11,800	0	0	0
HWY77 - UNDERGROUND POWERLINES	0	0	85,000	85,000	4,000,000
Airport Center Ramp Repair - Slurry	0	44,846	0	0	0
ADOT pavement program	0	0	0	0	250,500
Land Acquisition	0	111,965	0	0	0
SNOW REMOVAL Equipment Grant	0	406,390	0	0	0
TOTAL CAPITAL	280,399	632,770	298,700	85,000	4,462,600
TOTAL AIRPORT FUND	1,494,645	1,994,962	1,589,200	1,349,600	5,759,800



City of Show Low, Arizona
Debt Service Fund
FY2014 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 FY2014 budget of \$1,161,700 represents a decrease of \$19,400 (1.0%) from the FY2013 budget of \$1,181,100. No additional general fund debt was issued in FY2013 and the remainder of the lease amount for the Senior Center was retired one-year early.

City of Show Low					
Debt Service					
Fiscal Year 2014					
Expenditures	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
Debt Principal	570,000	595,000	665,000	665,000	575,000
Debt Interest	400,348	382,000	516,100	515,100	585,700
Other Expenses	<u>433</u>	<u>766</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
Total All Expenditures	<u>970,781</u>	<u>977,766</u>	<u>1,181,100</u>	<u>1,181,100</u>	<u>1,161,700</u>
Revenues					
Transfers from other funds	1,017,622	1,063,868	1,157,800	1,055,100	1,138,400
Interest	4,943	5,843	0	100	0
Intergovernmental (QECCB)	0	10,626	23,300	23,300	23,300
Beginning Fund Balance	<u>719,400</u>	<u>771,183</u>	<u>0</u>	<u>873,800</u>	<u>771,200</u>
Total Revenue	<u>1,741,964</u>	<u>1,851,520</u>	<u>1,181,100</u>	<u>1,952,300</u>	<u>1,932,900</u>

Transfers in for debt service are programmed from the Transportation development fee fund, the Library development fee fund, the Wastewater 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 2014

Description	Retirement Date	Original Issue Amount
Road Projects - 2006	August, 2026	6,420,000
City Facilities - 2008	August, 2018	3,185,000
Energy Efficiency (QECCB)	July, 2027	723,803
Recreation Facilities	July, 2017	980,096



City of Show Low, Arizona
Self-Insurance Fund
FY2014 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.

Department Budget:

The FY2014 budget of \$2,902,900 represents a decrease of \$168,500 (5.5%) from the amended FY2013 budget of \$3,071,400. Premium payments, the amount we charge ourselves and our employees for this coverage is estimated at \$2,508,500 an increase of 16,400 (0.7%) over FY2013. This increase is attributable to the number of employees in our program and modifications to our rates.

City of Show Low					
Self-Insurance Fund					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
Expenditures	Actual	Actual	Amended	Estimate	Budget
Medical Expenses	1,051,349	1,656,504	2,795,400	1,700,000	2,626,900
Premiums & TPA	51,857	52,987	50,000	50,000	50,000
Wellnes	0	1,434	25,000	25,000	25,000
Other Expenses	<u>144,732</u>	<u>139,221</u>	<u>201,000</u>	<u>201,500</u>	<u>201,000</u>
Total All Expenditures	<u>1,247,937</u>	<u>1,850,147</u>	<u>3,071,400</u>	<u>1,976,500</u>	<u>2,902,900</u>
Revenues					
Premiums	1,447,386	1,773,721	2,492,100	1,800,000	2,508,500
Interest	1,723	4,163	1,500	1,500	1,500
Beginning Fund Balance	<u>438,994</u>	<u>640,166</u>	<u>577,800</u>	<u>567,900</u>	<u>392,900</u>
Total Revenue	<u>1,888,103</u>	<u>2,418,051</u>	<u>3,071,400</u>	<u>2,369,400</u>	<u>2,902,900</u>

Currently our premiums for family medical/dental coverage cost approximately \$1,566 per month (\$18,790 annually) per employee. On average, the City contributes approximately 88% of the cost with the employee contributing the remaining 12%. As the city budgets full family coverage for all employees in each department, revenue estimates will always be low since premium payments into this fund are based on actual enrollment. Medical expenses are budgeted to balance out the fund and will reflect actual experience as well. Continued from 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. Unexpanded funds for the wellness program from FY2013 will be carried forward into FY2014 with adoption of the final budget.

The insurance fund is fully funded and is in good financial health. Staff continues to monitor and evaluate the program for potential cost savings, the impact of federal healthcare requirements and any indications of instability.



City of Show Low, Arizona
Cemetery
FY2014 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 FY2014 budget of \$75,000 represents a decrease of \$15,000 (16.7%) from the FY2013 budget of \$90,000. Cemetery operations include only those costs directly related to cemetery services, personnel and maintenance costs are not currently programmed within this fund.

City of Show Low Cemetery Fiscal Year 2014					
Expenditures	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
Operating Supplies & Services	12,383	14,160	15,000	15,000	15,000
Capital/Transfers	<u>154,471</u>	<u>57,074</u>	<u>75,000</u>	<u>75,000</u>	<u>60,000</u>
Total All Expenditures	<u>166,854</u>	<u>71,234</u>	<u>90,000</u>	<u>90,000</u>	<u>75,000</u>
Revenues					
Cemetery Fees	20,726	31,747	25,500	21,100	25,100
General fund subsidy	0	0	74,800	74,800	40,800
Beginning Fund Balance	<u>188,834</u>	<u>42,707</u>	<u>(10,300)</u>	<u>3,200</u>	<u>9,100</u>
Total Revenue	<u>209,560</u>	<u>74,453</u>	<u>90,000</u>	<u>99,100</u>	<u>75,000</u>

Capital:

Completion of the cemetery loop road has been included in the budget for \$60,000. This project will be overseen by our Engineering department staff. Also included in the budget are funds carried forward from FY2013 for the Cemetery restroom project. It was projected that this project would be 50% complete by the end of FY2013, however the project has yet to start, as such the carry forward amount will be administratively adjusted in compliance with our budget transfer policy to reflect the full project cost of \$75,000.

Cemetery - Capital Fiscal Year 2014		
Description	Account	Amount
Cemetery Improvements - Loop Road	16-550-495-7300-5631	97,500
Cemetery Restroom	16-550-495-7300-1301	<u>37,500</u>
Total Cemetery Capital		<u>135,000</u>



City of Show Low, Arizona
Water Services
FY2014 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.

Department Budget:

The FY2014 water budget of \$4,867,400 is a \$1,415,800 (22.5%) decrease from the FY2013 amended budget of \$6,283,200. This decrease is directly attributable to the City's acquisition of the Park Valley and Fools Hollow water companies and improvements associated with those systems as well as the Pineview water company system. When adjusted for these acquisitions and improvements the water fund shows an increase of 10.1%.

City of Show Low					
Water					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
Expenditures	Actual	Actual	Amended	Estimate	Budget
Personnel	552,195	724,902	985,100	770,000	990,400
Operating Supplies & Services	713,675	1,121,533	1,525,300	1,493,300	1,594,600
Capital	<u>2,649,698</u>	<u>1,797,933</u>	<u>3,772,800</u>	<u>2,604,400</u>	<u>2,282,400</u>
Total All Expenditures	<u>3,915,568</u>	<u>3,644,368</u>	<u>6,283,200</u>	<u>4,867,700</u>	<u>4,867,400</u>
Revenues					
Water User Fees	2,174,017	2,759,868	3,060,800	3,088,300	3,437,900
Late Fees	47,479	120,766	115,000	100,000	115,000
Other	29,377	6,944	56,500	82,100	26,500
Proceeds from Debt	1,570,149	992,588	2,667,500	1,780,300	887,200
Beginning Fund Balance	<u>878,569</u>	<u>784,023</u>	<u>383,400</u>	<u>1,728,700</u>	<u>1,911,700</u>
Total Revenue	<u>4,699,592</u>	<u>4,664,190</u>	<u>6,283,200</u>	<u>6,779,400</u>	<u>6,378,300</u>
Reserves					
Water Plant Replacement	600,000	700,000	700,000	800,000	900,000
Operating Reserve	0	0	0	0	<u>596,600</u>
Total Reserves	<u>600,000</u>	<u>700,000</u>	<u>700,000</u>	<u>800,000</u>	<u>1,496,600</u>

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. A rate study was completed and new rates were implemented in phases during FY2012 and FY2013. Rates will be adjusted on January 1 to reflect changes in the CPI, however the budget is based on current rates, therefore the revenue projections included in this document are more conservative than what is actually anticipated. An operating transfer to the general fund to pay for overhead, engineering services and administrative oversight is included at a rate of 5% of total operational revenue.

Revenue projections show an overall increase in total collections reflecting the increased customer base from our recent water system acquisition and the new rates implemented in FY2013. Currently the City of Show Low water system has approximately 6,800 connections.

Operating Expenses remain relatively stable, showing a 2.5% increase over FY2013. Included in this amount is a nearly 100% increase in our meter replacement program. Older meters are being systematically replaced throughout the system in order to ensure that they are reading accurately. It is anticipated that these meter replacements will positively impact revenue collections in the future as worn our meters generally under read consumption.

The water department is currently staffed by 15.0 FTE employees. Not included in the table below are the PW Operations Manager and Administrative Assistant who are split equally between Streets, Water and Wastewater.

Position Summary					
Water					
	Actual FY2011	Actual FY2012	Actual FY2013	Budget FY2014	change
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	4.0	4.0	4.0	0.0
Technician II	1.5	3.5	5.0	5.0	0.0
Technician I	2.0	2.0	3.0	3.0	0.0
GIS Technician	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	<u>10.5</u>	<u>13.5</u>	<u>15.0</u>	<u>15.0</u>	<u>0.0</u>

Capital:

For FY2014 water capital is programmed at \$1,847,600. Included in this amount are improvements that continue our progress towards improving the overall water system infrastructure including line replacement, upsizing and the replacement of a 6-wheel dump truck.

Water - Capital		
Fiscal Year 2014		
Description	Account	Amount
11th Ave from Owens & McNeil	43-760-495-7310-1408	68,000
Savage from Central to Sylvester	43-760-495-7310-1409	165,000
Upsize 4" Main to 8" from Well 3A to Webb Rd	43-460-495-7310-1410	145,000
General Improvements	43-760-495-7310-0000	200,000
6-Wheel Dump with plow (replacement)	43-760-495-7420-0000	157,000
Show Low Heights - FINAL	43-760-495-7310-1315	165,400
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	561,400
Fools Hollow & Park Valley Water Purchase	43-760-495-7300-1225	<u>325,800</u>
Total Water Capital		<u>1,847,600</u>

FY2013 carry forwards include finalization of the inter-ties with the Park Valley, Fools Hollow and Pineview water systems to the City system. A water plant reserve fund is in place to set aside funds for the construction of a new water treatment plant, these funds are reserved, but not budgeted, within this fund and an additional \$100,000 is added annually. With the FY2014 allocation, a total of \$900,000 will be available in this fund. All programmed capital is detailed above.

City of Show Low, AZ

Water

Fiscal Year 2014

	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
WATER					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	362,058	485,245	579,800	500,000	573,400
OVERTIME	7,702	13,541	12,800	14,000	12,800
MEDICAL INSURANCE	93,761	121,727	255,700	130,000	252,600
FICA	31,531	35,561	46,300	43,000	45,900
RETIREMENT	40,493	50,079	67,500	60,000	69,300
WORKER'S COMP	12,365	15,294	17,000	17,000	29,600
OTHER ERE	690	761	1,000	1,000	1,000
UNIFORM ALLOWANCE	3,596	2,695	5,000	5,000	5,800
TOTAL PERSONNEL	552,195	724,902	985,100	770,000	990,400
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SERVICE	33,747	0	45,000	45,000	7,500
OTHER CONTRACTUAL SERVICE	11,554	3,322	12,500	12,500	13,000
SHOW LOW LAKE	26,559	54,502	30,000	30,000	30,000
WATER SHARES	450	1,044	1,200	1,200	1,200
WATER RIGHTS PRESERVATION	35,329	23,369	105,000	105,000	60,500
LEGAL ADS & NOTICES	71	25	300	300	0
REPRODUCTION & PRINTING	5,687	6,855	8,500	8,500	8,500
TRAVEL & TRAINING/STAFF	4,492	6,135	7,500	7,500	7,000
SAFETY TRAINING	0	0	3,100	3,100	1,500
DUES & MEMBERSHIPS	650	2,192	2,000	2,000	2,000
EXPENDABLE MATERIALS	13,899	12,462	8,000	8,000	10,000
POSTAGE	7,160	10,166	15,000	15,000	15,000
PERSONAL PROTECTIVE EQUIPMENT	0	3,773	5,000	5,000	4,000
SMALL EQUIPMENT/CAPITAL	4,721	5,327	3,800	3,800	7,000
UNIFORMS	1,838	1,587	0	0	0
BOOKS & SUBSCRIPTIONS	592	395	1,000	1,000	500
AUTO PARTS & LABOR	17,970	28,253	30,000	30,000	30,000
FUELS & LUBRICANTS	29,899	33,281	45,000	45,000	40,000
RENTAL & MAINTENANCE CONTRACTS	0	3,953	0	3,000	800
EQUIPMENT RENTAL-OTHER	200	0	6,000	6,000	6,000
REPAIRS & MAINTENANCE	2,980	5,157	9,000	9,000	8,000
TELEPHONE	1,986	2,306	4,700	4,700	3,000
UTILITIES	241,216	356,283	400,000	380,000	380,000
CASUALTY LOSS	159	398	0	0	0
TESTING FEES	28,176	10,480	45,000	30,000	45,000
WATER MAINTENANCE	218,803	362,423	383,100	383,100	375,000
CHEMICALS	0	0	0	0	0
METER REPLACEMENT PROGRAM	0	53,888	79,000	79,000	150,000
USE PERMITS	4,598	13,353	20,000	20,000	500
BAD DEBT EXPENSE	20,938	31,210	0	0	0
DEBT PRINCIPAL	0	0	140,100	140,100	222,500
DEBT INTEREST	0	85,406	115,500	115,500	166,100
Issuance Costs	0	3,990	0	0	0
TOTAL OPERATING	713,675	1,121,533	1,525,300	1,493,300	1,594,600
CAPITAL					
WATER PLANT RESERVE	0	0	100,000	0	0
Line Extension Reimbursements	0	8,222	0	0	0
PINEVIEW WATER CO. PURCHASE	2,433,202	0	0	0	0
PV&FH WATER CO. PURCHASE	0	52,208	2,000,000	1,674,200	325,800
IMPROVEMENTS	45,189	24,392	100,000	150,000	200,000
Show Low Heights 10th Dr	37,769	55,801	56,400	56,400	0
Show Low Heights 9th Dr	53,711	53,710	0	0	0
Show Low Heights	0	126,527	150,000	150,000	0
Burke to 11th Pl, 10th from cooley to OLR	0	0	60,000	0	60,000
Scotts Pine Meadow	0	808,300	391,700	57,700	0
Pineview - PRV and Connections	0	124,216	275,800	48,400	561,400
Show Low Heights - FINAL All remaining port	0	0	425,000	259,600	165,400
11th Ave from Owens & McNeil	0	0	0	0	68,000
Savage from Central to Sylvester	0	0	0	0	165,000
Upsize 4" Main to 8" from Well 3A to Webb F	0	0	0	0	145,000
EQUIPMENT PURCHASE	14,826	107,776	0	0	0
VEHICLE PURCHASE	0	0	53,800	48,000	157,000
OPERATING TRANSFER OUT	65,000	126,208	160,100	160,100	179,000
CIP RESERVE	0	0	0	0	255,800
DEPRECIATION	0	310,574	0	0	0
TOTAL CAPITAL	2,649,698	1,797,933	3,772,800	2,604,400	2,282,400
TOTAL WATER	3,915,568	3,644,368	6,283,200	4,867,700	4,867,400

Water Capacity Fees:

Capacity fees are one-time charges that account for new development’s proportionate impact on the City’s water system capacity. These fees will be used to fund capital improvements that are substantially impacted by 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 the costs of impacted operations are evaluated at the same time, both operational and capital.

City of Show Low					
Water Capacity Fee					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
Expenditures	Actual	Actual	Amended	Estimate	Budget
Debt Service Transfer	0	0	0	0	0
Capital	<u>0</u>	<u>0</u>	<u>41,500</u>	<u>0</u>	<u>93,200</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>41,500</u>	<u>0</u>	<u>93,200</u>
Revenues					
Capacity Fees	0	12,156	30,000	45,000	35,000
Interest	0	45	1,000	500	500
Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>10,500</u>	<u>12,200</u>	<u>57,700</u>
Total Revenue	<u>0</u>	<u>12,201</u>	<u>41,500</u>	<u>57,700</u>	<u>93,200</u>

For FY2014 there are no capital projects programmed utilizing water capacity fees. All funds are budgeted as CIP Reserves allowing for use if required.



City of Show Low, Arizona
Wastewater
FY2014 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 FY2014 wastewater budget of \$8,407,300 is a \$5,324,500 (272%) increase from the FY2013 budget of \$1,794,600. This increase is completely based upon the planned 1.75 MGD expansion of our wastewater treatment plant. When adjusted for capital this fund actually decreases by \$39,400 (3.1%). The majority of this operational decrease is attributable to last year's one-time inclusion of funds for a selenium variance study required for our wastewater treatment permit and reductions in utility costs associated with an energy savings project.

City of Show Low					
Wastewater					
Fiscal Year 2014					
Expenditures	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
Personnel	539,489	663,649	698,400	592,400	709,900
Operating Supplies & Services	501,569	562,315	589,800	532,800	538,900
Capital	<u>1,246,905</u>	<u>1,265,238</u>	<u>1,794,600</u>	<u>1,057,500</u>	<u>7,158,500</u>
Total All Expenditures	<u>2,287,963</u>	<u>2,491,203</u>	<u>3,082,800</u>	<u>2,182,700</u>	<u>8,407,300</u>
Revenues					
Wastewater User Fees	1,965,029	2,059,791	2,040,900	2,111,600	2,181,700
Grant Funds	0	0	0	0	0
Other	4,593	(11,111)	10,000	25,400	3,326,900
Beginning Fund Balance	<u>1,045,836</u>	<u>727,495</u>	<u>1,031,900</u>	<u>2,972,700</u>	<u>2,927,000</u>
Total Revenue	<u>3,015,458</u>	<u>2,776,175</u>	<u>3,082,800</u>	<u>5,109,700</u>	<u>8,435,600</u>
Reserves					
Operating Reserve	0	0	0	0	0

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. A rate study was completed and new rates were implemented in phases during FY2012 and FY2013. Rates will be adjusted on January 1 to reflect changes in the CPI, however the budget is based on current rates, therefore the revenue projections included in this document are more conservative than what is actually anticipated. An operating transfer to the general fund to pay for overhead, engineering services and administrative oversight is included at a rate of 5% of total operational revenue.

Revenue projections show an overall increase in total collections reflecting the new rates implemented in FY2013 and increased collections associated with our private water company

acquisition which gives the City the ability to turn-off water for non-pay of utility accounts. Currently the City of Show Low wastewater system has approximately 5,600 connections.

The wastewater system is staffed by 10.0 FTE employees. Total authorization remains unchanged however reclassifications of two existing positions is reflected in the final budget. These reclassifications reflect the downgrade of one position from a Construction Operations Manager to a Technician VI (Foreman) and the upgrade of a Technician I to a Technician III. Not included in the table below are the PW Operations Manager and Administrative Assistant who are split equally between Streets, Water and Wastewater.

Position Summary					
Wastewater					
	Actual FY2011	Actual FY2012	Actual FY2013	Budget FY2014	change
Construction Operations Manager	1.0	1.0	1.0	0.0	(1.0)
Wastewater Plant Operator	0.0	0.0	1.0	1.0	0.0
Technician IV	1.0	1.0	1.0	2.0	1.0
Technician III	2.0	2.0	2.0	3.0	1.0
Technician II	2.5	2.5	1.0	1.0	0.0
Technician I	4.0	4.0	4.0	3.0	(1.0)
Secretary	1.0	0.0	0.0	0.0	0.0
Total	<u>11.5</u>	<u>10.5</u>	<u>10.0</u>	<u>10.0</u>	<u>0.0</u>

Capital:

For FY2014 Wastewater capital is programmed at \$11,509,800. Included in this amount is the planned upgrade and expansion of our 1.75 MGD wastewater treatment plant. This project is programmed at \$10.0 million and is funded utilizing Development Impact Fees (DIF), Wastewater Capacity Fees, Wastewater Operational funds and Debt. All remaining wastewater DIF's were allocated for this purpose in the FY2013 budget and have been carried forward with adoption of the final budget.

Wastewater - Capital		
Fiscal Year 2014		
Description	Account	Amount
Manhole Replacements (Inflow & Infiltration)	42-755-495-7300-5871	263,000
Wastewater Treatment Plant Expansion	42-755-495-7300-1318	5,520,900
Wastewater Treatment Plant Expansion	45-770-495-7300-1318	4,454,100
General Improvements	42-755-495-7310-0000	143,000
City Park Area - Phase II Subdivision	42-755-495-7310-1411	375,000
Vactor Truck (replacement)	42-755-495-7410-0000	280,000
Show Low South - Land Exchange	45-770-495-7400-0000	15,000
6th Street	42-755-495-7310-1105	51,000
N 5th Drive from Old Linden Rd to Cooley	42-755-495-7310-1217	86,100
Old City Hall Area (Cooley)	42-755-495-7310-1218	299,400
10th Place and 9th Place	42-755-495-7310-1219	14,300
City Park Area - Phase 1 Aquatic Center	42-755-495-7310-1311	8,000
Total Wastewater Capital		<u>11,509,800</u>

Based on current estimates approximately \$3.0 million of debt will be required to complete this mandatory project. As the project design progresses and final costs become more concrete specific discussions with council will occur regarding funding options and debt. Given our current customer base, each \$1.0 million of debt issued will require an approximate \$1.00 increase in the monthly base rate

Also included in this is a continuation of the manhole replacement program. Wastewater staff has developed a systematic replacement schedule for this program. In addition to several smaller improvement projects, the second phase of the City Park Area is programmed for completion in FY2014. Based upon ongoing repair costs the replacement of a Vactor truck is also recommended. The Vactor is a critical piece of equipment that is used daily in the maintenance of our wastewater system.

FY2013 carry forwards have all been included in the proposed budget and are itemized in the table above.

Wastewater Capacity Fees:

Capacity fees are one-time charges that account for new development’s proportionate impact on the City’s wastewater system capacity. These fees will be used to fund capital improvements that are substantially impacted by 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 the costs of impacted operations are evaluated at the same time, both operational and capital.

City of Show Low					
Wastewater Capacity Fee					
Fiscal Year 2014					
Expenditures	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
Capital	0	0	0	0	<u>316,900</u>
Total All Expenditures	0	0	0	0	<u>316,900</u>
Revenues					
Capacity Fees	0	15,855	150,000	150,000	150,000
Interest	0	48	3,000	500	500
Beginning Fund Balance	0	0	0	<u>15,900</u>	<u>166,400</u>
Total Revenue	0	<u>15,903</u>	<u>153,000</u>	<u>166,400</u>	<u>316,900</u>

For FY2014 all available capacity funds will be transferred to the wastewater operations fund and utilized to pay a portion of the eligible cost for the wastewater treatment plant expansion and upgrade.

City of Show Low, AZ
Wastewater
Fiscal Year 2014

	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
WASTEWATER FUND					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	340,940	441,581	408,700	370,000	409,300
OVERTIME	10,297	17,774	14,000	14,000	14,000
MEDICAL INSURANCE	105,352	104,930	171,700	115,900	169,600
FICA	28,190	33,097	33,300	29,000	33,500
RETIREMENT	38,380	47,090	48,600	42,000	50,500
WORKER'S COMP	13,414	15,664	17,700	17,700	28,400
OTHER ERE	667	686	700	700	700
UNIFORM ALLOWANCE	2,250	2,827	3,700	3,100	3,900
TOTAL PERSONNEL	539,489	663,649	698,400	592,400	709,900
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SERVICES	13,320	0	45,000	0	7,500
OTHER CONTRACTUAL SERVICE	6,627	4,403	11,700	7,900	13,000
LEGAL ADS & NOTICES	0	0	0	100	0
REPRODUCTION & PRINTING	7,024	7,514	6,500	6,500	5,500
TRAVEL & TRAINING/STAFF	927	5,045	4,000	4,000	5,000
SAFETY TRAINING	0	0	2,500	500	1,500
DUES & MEMBERSHIPS	85	1,574	400	400	400
RECRUITMENT & PROCESSING	0	0	0	500	0
EXPENDABLE MATERIALS	8,382	11,516	8,000	8,000	8,500
POSTAGE	9,143	10,499	10,000	10,000	10,000
PERSONAL PROTECTIVE EQUIPMENT	0	4,794	3,500	3,500	3,500
SMALL EQUIPMENT/CAPITAL	3,604	11,031	12,000	12,000	7,000
UNIFORMS	1,591	1,737	0	0	0
BOOKS & SUBSCRIPTIONS	100	224	1,000	100	500
AUTO PARTS & LABOR	30,392	32,229	28,800	40,000	28,800
FUELS & LUBRICANTS	39,517	47,594	45,000	45,000	43,000
RENTAL & MAINTENANCE CONTRACTS	0	0	0	0	800
EQUIPMENT RENTAL-OTHER	154	72	1,000	1,000	1,000
REPAIRS & MAINTENANCE	4,780	5,523	10,000	6,000	6,000
TELEPHONE	1,786	1,858	2,300	2,300	2,100
UTILITIES	215,964	218,128	212,800	200,000	195,000
CASUALTY LOSS	6,006	16,908	0	0	0
TESTING FEES	45,302	59,792	55,000	55,000	66,800
SEWER MAINTENANCE	68,592	63,276	77,300	75,000	80,000
Air Release Replacement Program	0	8,568	10,000	10,000	10,000
USE PERMITS	11,478	22,438	11,500	13,500	11,500
BAD DEBT EXPENSE	14,317	20,981	15,000	15,000	15,000
DEBT PRINCIPAL	9,430	0	10,000	10,000	10,300
DEBT INTEREST	3,046	6,610	6,500	6,500	6,200
TOTAL OPERATING	501,569	562,315	589,800	532,800	538,900
CAPITAL					
WWTP MODIFICATIONS	60,135	1,334	0	0	0
INFLOW & INFILTRATION	0	210,382	225,100	150,100	263,000
WASTEWATER MASTERPLAN	0	9,170	40,000	40,000	0
WWTP Expansion	0	0	0	0	5,520,900
IMPROVEMENTS	59,589	19,591	100,000	57,000	143,000
6th Street	0	98	225,000	174,000	51,000
Willis Project	0	33,346	0	0	0
Merrill & 31st Street	42,231	0	0	0	0
East Owens Line Extension (St. Ritas)	12,766	0	0	0	0
9th Street Sewer Replacement	36,942	0	0	0	0
MANHOLE REPLACEMENTS	1,654	0	0	0	0
N 5th Drive from Old Linden Rd to Cooley	0	8,500	87,100	1,000	86,100
Old City Hall Area	0	5,860	325,000	25,600	299,400
10th Place and 9th Place	0	0	64,300	50,000	14,300
City Park Area - Phase I Aquatic Center	0	0	258,000	250,000	8,000
City Park Area - Phase II Subdivision	0	0	0	0	375,000
Sewer Re-alignment - Show Low Plaza	0	0	149,100	149,100	0
EQUIPMENT PURCHASE	13,943	0	0	0	280,000
Lift Station modifications - Generators	0	0	50,000	50,000	0
VEHICLE PURCHASE	0	44,472	0	0	0
OPERATING TRANSFER OUT	65,000	102,540	110,700	110,700	117,800
DEPRECIATION	954,647	829,945	160,300	0	0
TOTAL CAPITAL	1,246,905	1,265,238	1,794,600	1,057,500	7,158,500
TOTAL SEWER FUND	2,287,963	2,491,203	3,082,800	2,182,700	8,407,300



City of Show Low, Arizona
Sanitation
FY2014 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 FY2014 sanitation budget of \$1,211,500 is a \$46,700 (5.1%) increase over the FY2013 budget of \$1,164,800. As this service is accomplished through a contract with a private vendor there are no personnel costs assessed within this fund, however a transfer to the general fund in the amount of \$65,000 covers the cost of general administration and overhead. Included in this budget is funding for the annual citywide clean-up.

City of Show Low					
Sanitation					
Fiscal Year 2014					
Expenditures	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
Personnel	0	0	0	0	0
Operating Supplies & Services	675,893	896,931	947,600	962,000	1,014,400
Capital/Transfers	<u>65,000</u>	<u>65,000</u>	<u>217,200</u>	<u>65,000</u>	<u>196,200</u>
Total All Expenditures	<u>740,893</u>	<u>961,931</u>	<u>1,164,800</u>	<u>1,027,000</u>	<u>1,210,600</u>
Revenues					
Refuse User Fees	746,193	959,286	992,300	1,000,500	1,043,000
Other	1,726	2,108	1,000	1,600	2,000
Beginning Fund Balance	<u>184,880</u>	<u>191,905</u>	<u>171,500</u>	<u>191,400</u>	<u>166,500</u>
Total Revenue	<u>932,799</u>	<u>1,153,300</u>	<u>1,164,800</u>	<u>1,193,500</u>	<u>1,211,500</u>

As an enterprise fund the sanitation program is set up to ensure that the cost of providing services is directly borne by the users of that service through fees. Revenue projections are relatively flat and have been adjusted for the contractual CPI adjustment which occurred on June 1st. FY2014 will be the third full fiscal year of our curbside recycling program which was implemented in July of 2011. In the first 23-months of the program a total of 959.3 tons of recycling was diverted from the landfill. This represents approximately 13.8% of the total weight of material collected during that same period. It is our goal to achieve a 20% diversion rate. For FY2013 year-to-date we have diverted 475.8 tons which represents 14.3% of total volume.

Capital:

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



City of Show Low, Arizona
Improvement Districts
FY2014 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.

City of Show Low					
Improvement District #5					
Fiscal Year 2014					
Expenditures	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
Operating	10,097	13,179	3,000	5,100	3,000
Debt Service	532,838	535,106	535,100	535,100	535,500
Capital/Transfers	<u>10,000</u>	<u>10,000</u>	<u>210,900</u>	<u>15,000</u>	<u>151,800</u>
Total All Expenditures	<u>552,935</u>	<u>558,286</u>	<u>749,000</u>	<u>555,200</u>	<u>690,300</u>
Revenues					
Taxes/Assesments	525,456	479,928	520,000	520,000	520,000
Other	16,999	13,333	9,000	9,000	9,000
Beginning Fund Balance	<u>263,003</u>	<u>252,522</u>	<u>220,000</u>	<u>187,500</u>	<u>161,300</u>
Total Revenue	<u>805,458</u>	<u>745,782</u>	<u>749,000</u>	<u>716,500</u>	<u>690,300</u>

Improvement District #6 (Torreon):

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

City of Show Low					
Improvement District #6					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
Expenditures	Actual	Actual	Amended	Estimate	Budget
Operating	6,721	4,212	3,000	3,600	3,000
Debt Service	470,450	471,550	471,700	471,700	471,500
Capital/Transfers	<u>10,000</u>	<u>10,000</u>	<u>515,300</u>	<u>15,000</u>	<u>525,400</u>
Total All Expenditures	<u>487,171</u>	<u>485,762</u>	<u>990,000</u>	<u>490,300</u>	<u>999,900</u>
Revenues					
Taxes/Assesments	490,646	480,618	481,300	481,300	481,300
Other	12,156	13,608	9,000	10,000	9,000
Beginning Fund Balance	<u>484,555</u>	<u>500,185</u>	<u>499,700</u>	<u>508,600</u>	<u>509,600</u>
Total Revenue	<u>987,356</u>	<u>994,411</u>	<u>990,000</u>	<u>999,900</u>	<u>999,900</u>

Improvement District #7 (Hidden Ridge Trail):

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

City of Show Low					
Improvement District #7					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
Expenditures	Actual	Actual	Amended	Estimate	Budget
Operating	52,225	55,305	55,500	56,100	58,500
Debt Service	26,193	23,317	24,800	24,800	21,900
Capital/Transfers	<u>3,000</u>	<u>2,000</u>	<u>76,500</u>	<u>3,000</u>	<u>122,900</u>
Total All Expenditures	<u>81,418</u>	<u>80,622</u>	<u>156,800</u>	<u>83,900</u>	<u>203,300</u>
Revenues					
Taxes/Assesments	54,967	139,733	79,300	79,300	79,300
Other	154	4,075	2,500	2,500	2,500
Beginning Fund Balance	<u>86,667</u>	<u>60,369</u>	<u>75,000</u>	<u>123,600</u>	<u>121,500</u>
Total Revenue	<u>141,788</u>	<u>204,177</u>	<u>156,800</u>	<u>205,400</u>	<u>203,300</u>



City of Show Low, Arizona
Community Facilities Improvement District
FY2014 Budget

Program Goal:

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

Department Budget:

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

Two separate funds have been created to properly track revenues and expenditures associated with the CFD. These funds were split out following a reconciliation conducted during FY2012. 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. These assessments are billed and collected directly by the City on behalf of the District.

City of Show Low					
Show Low Bluff Community Facilities District - Special Assessment					
Fiscal Year 2014					
Expenditures	FY2011 Actual*	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
Operational Costs	53,481	17,439	23,600	8,800	23,600
Debt Service	191,358	156,020	154,600	154,600	151,800
Capital/Transfers	<u>411,000</u>	<u>0</u>	<u>82,600</u>	<u>0</u>	<u>195,500</u>
Total All Expenditures	<u>655,839</u>	<u>173,459</u>	<u>260,800</u>	<u>163,400</u>	<u>370,900</u>
Revenues					
Taxes/Assesments	304,128	171,473	154,600	154,600	154,600
Proceeds from Debt	450,000	0	0	0	0
Other	8,494	14,352	5,500	5,500	5,500
Beginning Fund Balance	<u>377,849</u>	<u>201,771</u>	<u>100,700</u>	<u>214,100</u>	<u>210,800</u>
Total Revenue	<u>1,140,472</u>	<u>387,595</u>	<u>260,800</u>	<u>374,200</u>	<u>370,900</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 and associated operational costs. 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.

City of Show Low					
Show Low Bluff Community Facilities District - GO					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
Expenditures	Actual*	Actual	Amended	Estimate	Budget
Operational Costs	0	3,809	3,200	4,200	4,200
Debt Service	0	60,941	84,600	84,600	92,500
Capital/Transfers	0	<u>10,000</u>	<u>630,400</u>	<u>8,000</u>	<u>579,100</u>
Total All Expenditures	0	<u>74,750</u>	<u>718,200</u>	<u>96,800</u>	<u>675,800</u>
Revenues					
Taxes/Assesments	0	94,931	96,000	96,000	78,000
Proceeds from Debt	0	0	0	0	0
Other	0	308,252	0	4,000	0
Beginning Fund Balance	0	<u>266,160</u>	<u>622,200</u>	<u>594,600</u>	<u>597,800</u>
Total Revenue	0	<u>669,343</u>	<u>718,200</u>	<u>694,600</u>	<u>675,800</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 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. No additional debt is planned for FY2014.

	Assesed	%
	Value	change
FY2010	4,085,294	-
FY2011	4,186,558	102.5%
FY2012	3,451,997	82.5%
FY2013	2,697,616	78.1%
FY2014	2,185,780	81.0%

FY2014 is the 3rd consecutive year that assessed valuation has declined. The current assessed valuation is nearly half of what it was three years ago. At the current valuation the debt service tax rate of \$3.25 equates to a levy of \$71,000 which represents 77% of the required annual debt service. In order for the levy to be high enough to meet District debt service requirements the debt service portion of the rate would need to be set at approximately \$4.234 per hundred dollars of assessed valuation. This shortfall is covered in FY2014 by prior year excess collections, however should the assessed valuation stabilize at current levels, or continue to decline, the District will be obligated to establish a rate higher than the original pledge of \$3.55 per \$100 of assessed valuation to meet existing debt service requirements.



City of Show Low, Arizona
Street Light Improvement District
FY2014 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 and has the authority to levy taxes on all properties included in the district.

City of Show Low					
Street Light Improvement District					
Fiscal Year 2014					
Expenditures	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
Operating	5,658	0	0	0	0
Electricity	139,507	140,673	200,400	200,400	200,400
Capital/Transfers	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
Total All Expenditures	<u>146,366</u>	<u>141,873</u>	<u>201,600</u>	<u>201,600</u>	<u>201,600</u>
Revenues					
Taxes/Assesments	136,979	142,745	143,000	143,000	163,000
Other	77	40	300	300	300
General Fund subsidy	0	0	57,000	55,900	38,300
Beginning Fund Balance	<u>10,780</u>	<u>1,471</u>	<u>1,300</u>	<u>2,400</u>	<u>0</u>
Total Revenue	<u>147,836</u>	<u>144,255</u>	<u>201,600</u>	<u>201,600</u>	<u>201,600</u>

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. In FY2013 utility costs associated with all park lighting (approximately \$70,000) were moved from the general fund into this district as was originally intended. At the direction of council the rate increase to pay for this modification is being phased in over a three year period with the SLID set to be completely self-reliant in FY2016.

In this phased approach it is projected that the property tax rate will increase from \$0.0910 per hundred dollars of assessed valuation to the subsidized rate of \$0.1131 as shown in the table below. The required general fund subsidy is reduced from \$57,000 in FY2013 to \$38,300 in FY2014. FY2015 will be the last year that a general fund subsidy is required. At the adopted tax

rate, a home with a market value of \$150,000 will pay **approximately \$14.42 annually** in SLID property taxes.

Assuming no change in assessed valuation this rate will be increased for the next two years until it reaches the required rate to cover eligible utility costs. All taxes are collected by Navajo County and remitted to the City on a quarterly basis.

	FY2012	FY2013	FY2014	FY2015*	FY2016*
Full Tax Rate with Park Lights	n/a	\$ 0.1280	\$ 0.1370	\$ 0.1370	\$ 0.1370
3-year Subsidized Tax Rate		\$ 0.0835	\$ 0.1131	\$ 0.1251	\$ 0.1370
Prior Year Tax Rate	\$ 0.0706	\$ 0.0835	\$ 0.0910	\$ 0.1131	\$ 0.1251
Increase due to decreased assessed valuation	0.0129	0.0075	0.0085	-	-
Increase for Park Lighting	-	-	0.0136	0.0120	0.0120
Current Tax Rate	\$ 0.0835	\$ 0.0910	\$ 0.1131	\$ 0.1251	\$ 0.1370
General Fund Subsidy Required:	0	\$ 57,000	\$ 38,300	\$ 19,200	\$ -

***Estimated Rate assuming no change in assessed valuation**



City of Show Low, Arizona
Projects Fund (Capital and Grants)
 FY2014 Budget

Program Goal:

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

City of Show Low					
Projects Fund					
Fiscal Year 2014					
Expenditures	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
Unanticipated Expenditures	0	0	8,415,900	0	4,000,000
General Operations	0	696,566	594,200	194,200	433,000
Court	11,875	4,823	20,000	20,000	20,000
Police	123,646	193,127	206,100	199,500	350,500
Public Works	0	0	205,700	206,200	0
Community Services	<u>202,428</u>	<u>607,892</u>	<u>671,600</u>	<u>442,300</u>	<u>995,400</u>
Total All Expenditures	<u>337,950</u>	<u>1,502,408</u>	<u>10,113,500</u>	<u>1,062,200</u>	<u>5,798,900</u>
Revenues					
Unanticipated Revenue	0	0	9,332,400	0	4,000,000
Federal and State Grants	318,842	694,824	174,500	153,600	190,800
Other	95,092	(237,392)	20,000	20,000	36,500
Proceeds from Debt	0	1,238,782	0	0	0
General Fund Subsidy	0	601,800	751,300	618,200	970,400
Beginning Balance	<u>0</u>	<u>75,984</u>	<u>0</u>	<u>871,600</u>	<u>601,200</u>
Total Revenue	<u>413,934</u>	<u>2,373,998</u>	<u>10,278,200</u>	<u>1,663,400</u>	<u>5,798,900</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 specific council approval.



City of Show Low, Arizona
Development Impact Fees
FY2014 Budget

Program Goal:

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

Departmental Budgets:

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

Based upon changes to the state statutes governing impact fees, the City staff has evaluated all of these fees to determine the best course of action for the City. By state law a new impact fee study will need to be completed for all fees not directly tied to debt service. For the City of Show Low both the Transportation and Library DIFs are tied specifically and directly to existing debt service. As such these fees may continue with no new study being performed.

Although it is permissible to retain these fees until the debt is retired AND the general fund is paid back all subsidies, it is our intent that a resolution be brought before council to sunset these fees corresponding with the retirement of the existing debt for which they are pledged. The Library debt is set to expire in FY2019 and the Transportation debt in FY2027. Modifications in FY2012 eliminated the water and wastewater impact fees and it is the recommendation of staff that the Parks and Recreation Facilities DIF be allowed to expire in August 2014 in-lieu of completing a new study at this time.

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 or to pay debt service. All funds are pledged as the primary source for the repayment of this debt. Fees collected throughout the year are transferred to the Debt Service fund and any shortfall is subsidized by the general fund. For FY2014 annual debt service on the Library totals \$394,200. It is anticipated that \$4,000 in development impact fees will be collected in FY2014 to offset a portion of this debt service. The library debt will be fully retired in FY2019.

City of Show Low					
Library Facilities Development Impact Fee*					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
Expenditures	Actual	Actual	Amended	Estimate	Budget
Debt Service Transfer	6,313	3,165	5,000	4,000	4,000
Capital	0	0	0	0	0
Total All Expenditures	6,313	3,165	5,000	4,000	4,000
Revenues					
Impact Fees	6,302	3,161	5,000	4,000	4,000
Other	11	4	0	0	0
Total Revenue	6,313	3,165	5,000	4,000	4,000

* Fee modified in FY2012 due to state law changes - 100% of collections for dedicated debt service existing in 2011

Open Space Development Impact Fee Fund:

Created as a separate fund in FY2010 all prior year collections were transferred into this fund during FY2011. The open space development fee was eliminated in FY2012 due to modifications in state law governing development impact fees. The acquisition of a portion of the Meadow in FY2013 utilized all remaining Open Space Development fees.

City of Show Low					
Open Space Development Impact Fee*					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
Expenditures	Actual	Actual	Amended	Estimate	Budget
Debt Service Transfer	0	0	0	0	0
Capital	0	40,741	142,500	139,300	0
Total All Expenditures	0	40,741	142,500	139,300	0
Revenues					
Impact Fees	2,675	884	0	0	0
Other	1,673	2,744	1,000	600	0
Beginning Fund Balance	171,445	175,793	141,500	138,700	0
Total Revenue	175,793	179,421	142,500	139,300	0

* Fee eliminated in FY2012 - All funds have been expended on eligible projects

Parks & Recreational Facilities Development Impact Fee Fund:

Created as a separate fund in FY2010 all prior year collections were transferred into this fund during FY2011. 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. For FY2014 purchase of land at Frontier Park is budgeted. All remaining funds are budgeted as CIP Reserves. It is our intent to eliminate this fee in August 2014 in compliance with state law. All fees collected until that time will accumulate within this Development fund until expended on eligible projects.

City of Show Low					
Parks & Recreational Facilities Development Impact Fee*					
Fiscal Year 2014					
Expenditures	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
Debt Service Transfer	0	0	0	0	0
Capital	<u>0</u>	<u>202,306</u>	<u>13,300</u>	<u>0</u>	<u>21,400</u>
Total All Expenditures	<u>0</u>	<u>202,306</u>	<u>13,300</u>	<u>0</u>	<u>21,400</u>
Revenues					
Impact Fees	3,311	4,695	7,500	10,000	7,500
Other	1,893	1,777	1,200	400	400
Beginning Fund Balance	<u>193,771</u>	<u>198,975</u>	<u>4,600</u>	<u>3,100</u>	<u>13,500</u>
Total Revenue	<u>198,975</u>	<u>205,447</u>	<u>13,300</u>	<u>13,500</u>	<u>21,400</u>
* 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 are pledged as the primary source for the repayment of this debt. Fees collected throughout the year are transferred to the Debt Service fund and any shortfall is subsidized by the general fund. For FY2014 annual debt service on the 2006 GADA bond road project totals \$513,857. It is anticipated that \$20,000 in development impact fees will be collected in FY2014 to offset a portion of this debt service. The 2006 GADA bond road project debt will be fully retired in FY2027. The Transportation Development Impact Fee only applies to residential development.

City of Show Low					
Street Facilities (Transportation) Development Impact Fee*					
Fiscal Year 2014					
Expenditures	FY2011 Actual	FY2012 Actual	FY2013 Amended	FY2013 Estimate	FY2014 Budget
Debt Service Transfer	64,534	19,469	20,000	20,000	20,000
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>64,534</u>	<u>19,469</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Revenues					
Impact Fees	64,371	19,442	20,000	20,000	20,000
Other	<u>163</u>	<u>27</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>64,534</u>	<u>19,469</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
* Fee modified in FY2012 due to state law changes - 100% of collections for dedicated debt service existing in 2011					

Water Development Impact Fee Fund:

Water Development impact fees provided funding for long term water system improvements and expansion related to the growth of the city. Due to changes in state law this development impact fee category was eliminated and replaced with a water capacity fee detailed in the water services section of the budget. All fees collected prior to the fee structure change remain in this fund until spent on eligible projects. All remaining water development impact fees will be spent on Water Rights filings associated with Show Low Lake and the Show Low Irrigation Company. All funds are estimated to be spent by the end of the FY2014.

City of Show Low					
Water Development Impact Fee*					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
Expenditures	Actual	Actual	Amended	Estimate	Budget
Debt Service Transfer	0	0	0	0	0
Capital	<u>1,000,000</u>	<u>118,600</u>	<u>259,700</u>	<u>115,100</u>	<u>39,400</u>
Total All Expenditures	<u>1,000,000</u>	<u>118,600</u>	<u>259,700</u>	<u>115,100</u>	<u>39,400</u>
Revenues					
Impact Fees	52,492	27,281	0	0	0
Other	11,310	12,828	1,000	1,000	0
Beginning Fund Balance	<u>1,168,151</u>	<u>231,953</u>	<u>258,700</u>	<u>153,500</u>	<u>39,400</u>
Total Revenue	<u>1,231,953</u>	<u>272,061</u>	<u>259,700</u>	<u>154,500</u>	<u>39,400</u>
* Fee eliminated in FY2012 - All remaining funds to be expended on eligible projects					

Wastewater Development Impact Fee Fund:

Wastewater Development impact fees provide funding for long term wastewater system improvements and expansion related to the growth of the city. Due to changes in state law this development impact fee category was eliminated and replaced with a wastewater capacity fee detailed in the wastewater section of the budget. A reconciliation of all prior year expenditures was conducted in FY2013 which led to an adjustment of the beginning balance of this fund to reflect actual DIFs collected to date. All remaining funds are to be expended on the eligible portion of the expansion of the City’s Wastewater Treatment Plant (WWTP).

City of Show Low					
Wastewater Development Impact Fee*					
Fiscal Year 2014					
	FY2011	FY2012	FY2013	FY2013	FY2014
Expenditures	Actual	Actual	Amended	Estimate	Budget
Debt Service Transfer	0	0	0	0	0
Operational Transfer/Correction	0	2,719,447	0	0	0
Capital	<u>10,604</u>	<u>69,413</u>	<u>7,231,300</u>	<u>41,900</u>	<u>4,469,100</u>
Total All Expenditures	<u>10,604</u>	<u>2,788,861</u>	<u>7,231,300</u>	<u>41,900</u>	<u>4,469,100</u>
Revenues					
Impact Fees	183,706	61,567	0	0	0
Other	59,000	86,305	60,000	35,000	15,000
Beginning Fund Balance	<u>6,002,364</u>	<u>7,102,012</u>	<u>7,171,300</u>	<u>4,461,000</u>	<u>4,454,100</u>
Total Revenue	<u>6,245,070</u>	<u>7,249,884</u>	<u>7,231,300</u>	<u>4,496,000</u>	<u>4,469,100</u>
* Fee eliminated in FY2012 - All remaining funds to be expended on eligible projects					

City of Show Low, Arizona

FY2014 Final Budget Appendices

- Budget Adoption Resolution
- Tax Levy Resolution
- Fund Balance Analysis
- Debt Service Summary
- Schedule of Approved Capital Projects
- 5-Year Capital Improvement Plan
- Glossary

CITY OF SHOW LOW RESOLUTION NO. R2013-11

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA, ADOPTING THE FINAL BUDGET IN THE AMOUNT OF \$62,722,900 FOR THE FISCAL YEAR BEGINNING JULY 1, 2013 AND ENDING JUNE 30, 2014

RECITALS:

WHEREAS, in accordance with the provisions of Arizona Revised Statutes §42-17101 et. seq., the Council of the City of Show Low (the "City Council") did, on June 4, 2013, 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 4, 2013, 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 4, 2013, 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:

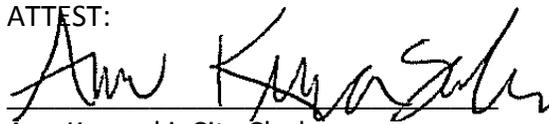
That the statements and schedules attached hereto as Exhibit A and incorporated herein by reference are hereby adopted as the budget of the City of Show Low, Arizona. for the fiscal year July 1, 2013 through June 30, 2014.

PASSED AND ADOPTED this 4th day of June, 2013, by the Mayor and Council of the City of Show Low, Arizona.



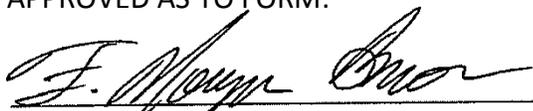
Daryl Seymore
Mayor

ATTEST:



Ann Kurasaki, City Clerk

APPROVED AS TO FORM:



City Attorney

OFFICIAL BUDGET FORMS

CITY OF SHOW LOW

Fiscal Year 2014

CITY OF SHOW LOW
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Fiscal Year 2014

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Schedule C—Summary by Fund Type of Revenues Other Than Property Taxes

Schedule D—Summary by Fund Type of Other Financing Sources/Uses and Interfund 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 2014

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013	ACTUAL EXPENDITURES/EXPENSES ** 2013	FUND BALANCE/ NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 15,940,300	\$ 13,943,900	\$ 5,439,500	Primary: \$ 163,000	\$ 13,181,600	\$	\$	\$ 469,500	\$ 4,017,100	\$ 19,090,600	\$ 16,590,600
2. Special Revenue Funds	24,128,700	8,961,500	3,280,500	Secondary: 163,000	16,264,000	4,000,000	4,000,000	2,910,900	115,900	22,618,400	22,618,400
3. Debt Service Funds Available	1,181,100	1,181,100	771,200		23,300			1,138,400		1,932,900	1,161,700
4. Less: Designation for Future Debt Retirement			0								
5. Total Debt Service Funds	1,181,100	1,181,100	771,200		23,300			1,138,400		1,932,900	1,161,700
6. Capital Projects Funds	7,917,300	320,300	4,731,100		232,900				340,900	4,964,000	4,964,000
7. Permanent Funds											
8. Enterprise Funds Available	10,530,800	8,077,400	5,005,200		9,816,100	887,200	887,200	316,900	361,800	16,025,400	14,485,300
9. Less: Designation for Future Debt Retirement			0								
10. Total Enterprise Funds	10,530,800	8,077,400	5,005,200		9,816,100	887,200	887,200	316,900	361,800	16,025,400	14,485,300
11. Internal Service Funds	3,071,400	1,976,500	392,900		2,510,000					2,902,900	2,902,900
12. TOTAL ALL FUNDS	\$ 62,769,600	\$ 34,460,700	\$ 19,620,400	\$ 163,000	\$ 42,027,900	\$ 4,887,200	\$ 4,887,200	\$ 4,835,700	\$ 4,835,700	\$ 67,534,200	\$ 62,722,900

EXPENDITURE LIMITATION COMPARISON

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

	2013	2014
1.	\$ 62,769,600	\$ 62,722,900
2.	-	-
3.	62,769,600	62,722,900
4.	-	-
5.	\$ 62,769,600	\$ 62,722,900
6.	\$ 62,769,600	\$ 62,722,900

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 Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

CITY OF SHOW LOW
Tax Levy and Tax Rate Information
Fiscal Year 2014

	2013	2014
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	143,000	163,000
C. Total property tax levy amounts	\$ 143,000	\$ 163,000
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ 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	0.0910	0.1131
(3) Total city/town tax rate	0.0910	0.1131

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
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 8,300,000	\$ 9,000,000	\$ 8,550,000
Electric Franchise Tax	260,000	260,000	260,000
Gas Franchise Tax	101,900	101,900	100,000
TV Franchise Tax	60,000	60,000	60,000
Licenses and permits			
Business Licenses	18,000	18,000	18,300
Animal Licenses	2,500	2,500	2,500
Intergovernmental			
Urban Revenue Sharing	1,034,400	1,050,000	1,129,800
Auto in Lieu	523,300	550,000	521,100
State Sales Tax	846,800	850,000	875,000
Intergovernmental/Grants	351,600	493,100	353,800
Charges for services			
Other	10,000	18,500	11,500
Planning and Zoning Fees	191,200	127,000	126,500
Library Fees	22,000	22,000	22,000
Parks and Recreation Fees	91,100	71,200	70,000
City TV 4 Fees	6,200	10,700	6,200
Dispatching Fees	184,100	184,100	201,000
Engineering Fees	1,000	500	500
Police Fees	38,500	54,600	38,500
Fines and forfeits			
Fines and Forfeitures	160,500	111,500	111,500
Photo Enforcement Collections	549,600	630,000	630,000
Interest on investments			
Interest earned on Investments	25,000	80,900	40,000
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous	50,800	105,600	53,400
Total General Fund	\$ 12,828,500	\$ 13,802,100	\$ 13,181,600

* 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
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Tax	\$ 1,161,400	\$ 1,200,000	\$ 1,146,900
Grants	2,853,200		2,853,200
Other	3,500	7,000	8,000
Total Highway User Revenue Fund	\$ 4,018,100	\$ 1,207,000	\$ 4,008,100
Local Transportation Assistance Fund			
LTAFF Funding	\$	\$	\$
Interest on Investments			
Total Local Transportation Assistance Fund	\$	\$	\$
Street Light Fund			
Interest on Investments	\$ 300	\$ 300	\$ 300
	\$ 300	\$ 300	\$ 300
Public Transportation Fund			
Grants	\$ 926,300	\$ 485,200	\$ 844,600
Contributions	164,200	164,200	109,700
Other	77,300	89,200	106,900
Interest on Investments			
Total Public Transportation Fund	\$ 1,167,800	\$ 738,600	\$ 1,061,200
Cemetery Fund			
Cemetery Plot Sales	\$ 19,000	\$ 15,000	\$ 19,000
Cemetery Services	6,000	6,000	6,000
Interest on Investments	500	100	100
Total Cemetery Fund	\$ 25,500	\$ 21,100	\$ 25,100
Capital Projects/Grants Fund			
Unanticipated Revenue/Grants	\$ 34,000	\$ 34,000	\$ 4,000,000
Grants	140,500	119,600	227,300
Total Cemetery Fund	\$ 174,500	\$ 153,600	\$ 4,227,300
Airport Fund			
User Fees/Leases	\$ 1,140,300	\$ 1,161,700	\$ 1,161,000
Other	5,000	8,000	5,000
Grants	301,900	99,800	4,342,000
Interest on Investments			
	\$ 1,447,200	\$ 1,269,500	\$ 5,508,000
Aquatic Center			
User Fees	\$ 91,700	\$ 78,900	\$ 94,800
Miscellaneous			
	\$ 91,700	\$ 78,900	\$ 94,800
Improvement District #5			
Other (Bonding/Property Tax)	\$ 520,000	\$ 520,000	\$ 520,000
Penalties/Miscellaneous	7,000	7,000	7,000
Interest on Investments	2,000	2,000	2,000
	\$ 529,000	\$ 529,000	\$ 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
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
Improvement District #6			
Other (Bonding/Property Tax)	\$ 481,300	\$ 481,300	\$ 481,300
Penalties	7,000	7,000	7,000
Interest on Investments	2,000	3,000	2,000
	<u>\$ 490,300</u>	<u>\$ 491,300</u>	<u>\$ 490,300</u>
Improvement District #7			
Other (Bonding/Property Tax)	\$ 79,300	\$ 79,300	\$ 79,300
Penalties	2,000	2,000	2,000
Interest on Investments	500	500	500
	<u>\$ 81,800</u>	<u>\$ 81,800</u>	<u>\$ 81,800</u>
Show Low Bluff CFD			
Assesments/Bonding	\$ 250,600	\$ 250,600	\$ 232,600
Penalties/Other	5,000	5,000	5,000
Interest on Investments	500	4,500	500
	<u>\$ 256,100</u>	<u>\$ 260,100</u>	<u>\$ 238,100</u>
Total Special Revenue Funds	<u>\$ 8,282,300</u>	<u>\$ 4,831,200</u>	<u>\$ 16,264,000</u>
DEBT SERVICE FUNDS			
Debt Service Fund			
Intergovernmental	\$ 23,300	\$ 23,300	\$ 23,300
Interest on Investments		100	
Total Debt Service Fund	<u>\$ 23,300</u>	<u>\$ 23,400</u>	<u>\$ 23,300</u>
Total Debt Service Funds	<u>\$ 23,300</u>	<u>\$ 23,400</u>	<u>\$ 23,300</u>
CAPITAL PROJECTS FUNDS			
Parks Development Fee	\$	\$	\$
Library Development Fees	5,000	4,000	4,000
Open Space Development Fee	1,000	600	
Parks & Recreation Development Fees	8,700	10,400	7,900
Transportation Development Fees	20,000	20,000	20,000
Water Capacity Fees	31,000	45,500	35,500
Wastewater Capacity Fees	153,000	150,500	150,500
Water Development	1,000	1,000	
Wastewater Development	60,000	35,000	15,000
	<u>\$ 279,700</u>	<u>\$ 267,000</u>	<u>\$ 232,900</u>
Total Capital Projects Funds	<u>\$ 279,700</u>	<u>\$ 267,000</u>	<u>\$ 232,900</u>
PERMANENT FUNDS			
	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

CITY OF SHOW LOW
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
ENTERPRISE FUNDS			
Sewer Fund			
User Fees	\$ 2,040,900	\$ 2,111,600	\$ 2,181,700
Other		100	3,000,000
Grants			
Interest on Investments	10,000	6,000	10,000
	<u>\$ 2,050,900</u>	<u>\$ 2,117,700</u>	<u>\$ 5,191,700</u>
Water Fund			
User Fees	\$ 3,188,800	\$ 3,199,300	\$ 3,565,900
Other	1,000	26,100	1,000
Grants			
Interest on Investments	12,500	15,000	12,500
	<u>\$ 3,202,300</u>	<u>\$ 3,240,400</u>	<u>\$ 3,579,400</u>
Refuse Fund			
User Fees	\$ 992,300	\$ 1,000,500	\$ 1,043,000
Other		600	
Interest on Investments	1,000	1,000	2,000
	<u>\$ 993,300</u>	<u>\$ 1,002,100</u>	<u>\$ 1,045,000</u>
Total Enterprise Funds	<u>\$ 6,246,500</u>	<u>\$ 6,360,200</u>	<u>\$ 9,816,100</u>
INTERNAL SERVICE FUNDS			
Medical Self-Insurance			
Premiums	\$ 2,492,100	\$ 1,800,000	\$ 2,508,500
Miscellaneous			
Interest on Investments	1,500	1,500	1,500
	<u>\$ 2,493,600</u>	<u>\$ 1,801,500</u>	<u>\$ 2,510,000</u>
Employee Benefit			
	\$	\$	\$
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Internal Service Funds	<u>\$ 2,493,600</u>	<u>\$ 1,801,500</u>	<u>\$ 2,510,000</u>
TOTAL ALL FUNDS	<u>\$ 30,153,900</u>	<u>\$ 27,085,400</u>	<u>\$ 42,027,900</u>

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

CITY OF SHOW LOW
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2014

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Highway Users Revenue Fund (HURF)	\$	\$	\$	\$ 1,297,900
Public Transportation				79,400
Cemetery				78,300
Airport				154,000
Aquatic Center				292,600
Debt Service				1,106,200
Capital Projects/Grants Fund				970,400
Improvement District #5			15,000	
Improvement District #6			15,000	
Improvement District #7			3,000	
Street Light Improvement District			1,200	38,300
Community Facilities District			7,000	
Public Transportation			74,700	
Water			179,000	
Wastewater			109,600	
Refuse Fund			65,000	
Total General Fund	\$	\$	\$ 469,500	\$ 4,017,100
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund (HURF)	\$	\$	\$ 1,297,900	\$
Public Transportation			79,400	74,700
Cemetery			78,300	
Street Light Improvement District			38,300	1,200
Improvement District #5				15,000
Improvement District #6				15,000
Improvement District #7				3,000
Community Facilities District				7,000
Capital Projects/Grants Fund	4,000,000	4,000,000	970,400	
Aquatics			292,600	
Airport			154,000	
Total Special Revenue Funds	\$ 4,000,000	\$ 4,000,000	\$ 2,910,900	\$ 115,900
DEBT SERVICE FUNDS				
Debt Service Fund	\$	\$	\$ 1,138,400	\$
Total Debt Service Funds	\$	\$	\$ 1,138,400	\$
CAPITAL PROJECTS FUNDS				
Transportation Development Impact Fee	\$	\$	\$	\$ 20,000
Library Development Impact Fee				4,000
Wastewater Capacity Fee				316,900
Total Capital Projects Funds	\$	\$	\$	\$ 340,900
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$ 887,200	\$ 887,200	\$	\$ 179,000
Wastewater			316,900	117,800
Refuse				65,000
Total Enterprise Funds	\$ 887,200	\$ 887,200	\$ 316,900	\$ 361,800
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 4,887,200	\$ 4,887,200	\$ 4,835,700	\$ 4,835,700

**CITY OF SHOW LOW
Expenditures/Expenses by Fund
Fiscal Year 2014**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
City Council	\$ 334,500	\$ (37,000)	\$ 296,200	\$ 334,400
General Operations	4,865,100	10,200	3,895,100	5,072,400
Administrative Services	863,600		726,000	899,800
City Magistrate	199,100		158,600	202,200
City Attorney	240,300		240,300	240,500
City Manager	351,600		328,800	358,100
Planning and Zoning	413,300		364,400	414,600
Library	467,100		444,900	488,300
Information Systems	320,100		311,300	331,100
Parks & Facilities Maintenance	790,300	8,000	740,300	762,600
Engineering	536,900		467,300	603,500
Police	5,503,000	59,800	5,085,700	5,903,700
Recreation	347,100	22,000	309,800	341,400
City Clerk	220,200	20,000	228,600	229,300
Cable TV-4	170,200		165,300	168,900
Community Services Admin	234,900		181,300	239,800
Total General Fund	\$ 15,857,300	\$ 83,000	\$ 13,943,900	\$ 16,590,600
SPECIAL REVENUE FUNDS				
Streets	\$ 6,132,300	\$ 964,700	\$ 3,160,300	\$ 6,243,600
LTAf				
Street Light District	201,600		201,600	201,600
Public Transit	1,371,500		964,800	1,174,400
Cemetery	90,000		52,500	112,500
Projects Fund	9,789,500	324,000	1,062,200	5,798,900
SID No. 5	749,000		555,200	690,300
SID No. 6	990,000		490,300	999,900
SID No. 7	156,800		83,900	203,300
Airport	3,922,500	(2,333,300)	1,349,600	5,759,800
Aquatic Center	420,300	370,800	780,900	387,400
Show Low Bluff CFD	979,000		260,200	1,046,700
Total Special Revenue Funds	\$ 24,802,500	\$ (673,800)	\$ 8,961,500	\$ 22,618,400
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 1,181,100		\$ 1,181,100	\$ 1,161,700
Total Debt Service Funds	\$ 1,181,100		\$ 1,181,100	\$ 1,161,700
CAPITAL PROJECTS FUNDS				
Parks Development Fee	\$	\$	\$	\$
Library Development Fee	5,000		4,000	4,000
Open Space Development Fee	129,200	13,300	139,300	
Parks & Recreation Development Fees	13,300			21,400
Transportation Development Fee	20,000		20,000	20,000
Water Development	259,700		115,100	39,400
Wastewater Development	7,226,200	5,100	41,900	4,469,100
Wastewater Capacity	204,000			316,900
Water Capacity	41,500			93,200
Total Capital Projects Funds	\$ 7,898,900	\$ 18,400	\$ 320,300	\$ 4,964,000
ENTERPRISE FUNDS				
Wastewater	\$ 3,081,900	\$ 900	\$ 2,182,700	\$ 8,407,300
Water	5,711,700	571,500	4,867,700	4,867,400
Refuse	1,164,800		1,027,000	1,210,600
Total Enterprise Funds	\$ 9,958,400	\$ 572,400	\$ 8,077,400	\$ 14,485,300
INTERNAL SERVICE FUNDS				
Medical Insurance Fund	\$ 3,071,400		\$ 1,976,500	\$ 2,902,900
Total Internal Service Funds	\$ 3,071,400		\$ 1,976,500	\$ 2,902,900
TOTAL ALL FUNDS	\$ 62,769,600	\$	\$ 34,460,700	\$ 62,722,900

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

CITY OF SHOW LOW
Expenditures/Expenses by Department
Fiscal Year 2014

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
City Council				
General Fund	\$ 334,500	\$ (37,000)	\$ 296,200	\$ 334,400
Department Total	\$ 334,500	\$ (37,000)	\$ 296,200	\$ 334,400
General Operations				
General Fund	\$ 4,865,100	\$ 10,200	\$ 3,895,100	\$ 5,072,400
Projects Fund	8,900,000	110,100	194,200	4,433,000
SID No. 5	749,000		555,200	690,300
SID No. 6	990,000		490,300	999,900
SID No. 7	156,800		83,900	203,300
Show Low Bluff CFD	979,000		260,200	1,046,700
Debt Service	1,181,100		1,181,100	1,161,700
Department Total	\$ 17,821,000	\$ 120,300	\$ 6,660,000	\$ 13,607,300
Administrative Services				
General Fund	\$ 863,600		\$ 726,000	\$ 899,800
Department Total	\$ 863,600		\$ 726,000	\$ 899,800
City Magistrate				
General Fund	\$ 199,100		\$ 158,600	\$ 202,200
Projects Fund	20,000		20,000	20,000
Department Total	\$ 219,100		\$ 178,600	\$ 222,200
City Attorney				
General Fund	\$ 240,300		\$ 240,300	\$ 240,500
Department Total	\$ 240,300		\$ 240,300	\$ 240,500
City Manager				
General Fund	\$ 351,600		\$ 328,800	\$ 358,100
Department Total	\$ 351,600		\$ 328,800	\$ 358,100
Planning & Zoning				
General Fund	\$ 413,300		\$ 364,400	\$ 414,600
Department Total	\$ 413,300		\$ 364,400	\$ 414,600
Library				
General Fund	\$ 467,100		\$ 444,900	\$ 488,300
Library DIF	5,000		4,000	4,000
Projects Fund	21,000	42,600	61,400	2,200
Department Total	\$ 493,100	\$ 42,600	\$ 510,300	\$ 494,500

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

CITY OF SHOW LOW
Expenditures/Expenses by Department
Fiscal Year 2014

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
Information Systems				
General Fund	\$ 320,100	\$	\$ 311,300	\$ 331,100
Projects Fund	\$	\$	\$	\$ 100,000
Department Total	\$ 320,100	\$	\$ 311,300	\$ 431,100
Parks & Facilities Maintenance				
General Fund	\$ 790,300	\$ 8,000	\$ 740,300	\$ 762,600
Cemetery Fund	90,000		52,500	112,500
Parks & Recreation DIF	13,300			21,400
Open Space DIF	129,200	13,300	139,300	
Projects Fund	92,000	110,200	196,900	223,000
Department Total	\$ 1,114,800	\$ 131,500	\$ 1,129,000	\$ 1,119,500
PW - Engineering				
General Fund	\$ 536,900	\$	\$ 467,300	\$ 603,500
Projects Fund	225,000	(19,300)	206,200	
Department Total	\$ 761,900	\$ (19,300)	\$ 673,500	\$ 603,500
Police				
General Fund	\$ 5,503,000	\$ 59,800	\$ 5,085,700	\$ 5,903,700
Projects Fund	146,500	59,600	199,500	350,500
Department Total	\$ 5,649,500	\$ 119,400	\$ 5,285,200	\$ 6,254,200
Recreation				
General Fund	\$ 347,100	\$ 22,000	\$ 309,800	\$ 341,400
Projects Fund	\$	\$	\$	\$ 150,000
Aquatics Fund	420,300	370,800	780,900	387,400
Department Total	\$ 767,400	\$ 392,800	\$ 1,090,700	\$ 878,800
City Clerk				
General Fund	\$ 220,200	\$ 20,000	\$ 228,600	\$ 229,300
Department Total	\$ 220,200	\$ 20,000	\$ 228,600	\$ 229,300
Cable TV-4				
General Fund	\$ 170,200	\$	\$ 165,300	\$ 168,900
Projects Fund	135,000	(10,000)	122,800	30,600
Department Total	\$ 305,200	\$ (10,000)	\$ 288,100	\$ 199,500
Community Services Administration				
General Fund	\$ 234,900	\$	\$ 181,300	\$ 239,800
Projects Fund	250,000	30,800	61,200	489,600
Department Total	\$ 484,900	\$ 30,800	\$ 242,500	\$ 729,400

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

CITY OF SHOW LOW
Expenditures/Expenses by Department
Fiscal Year 2014

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
PW- Streets				
HURF Fund	\$ 6,132,300	\$ 964,700	\$ 3,160,300	\$ 6,243,600
LTAF Fund				
SLID Fund	201,600		201,600	201,600
Transportation	20,000		20,000	20,000
Department Total	\$ 6,353,900	\$ 964,700	\$ 3,381,900	\$ 6,465,200
Public Transit				
Public Transit Fund	\$ 1,371,500		\$ 964,800	\$ 1,174,400
Department Total	\$ 1,371,500		\$ 964,800	\$ 1,174,400
PW - Airport				
Airport Fund	\$ 3,922,500	\$ (2,333,300)	\$ 1,349,600	\$ 5,759,800
Department Total	\$ 3,922,500	\$ (2,333,300)	\$ 1,349,600	\$ 5,759,800
PW - Wastewater				
Wastewater Fund	\$ 3,081,900	\$ 900	\$ 2,182,700	\$ 8,407,300
Wastewater Capacity Fund	204,000			316,900
Wastewater DIF	7,226,200	5,100	41,900	4,469,100
Department Total	\$ 10,512,100	\$ 6,000	\$ 2,224,600	\$ 13,193,300
PW - Water				
Water Fund	\$ 5,711,700	\$ 571,500	\$ 4,867,700	\$ 4,867,400
Water Capacity Fund	\$ 41,500			\$ 93,200
Water DIF Fund	\$ 259,700		\$ 115,100	\$ 39,400
Department Total	\$ 6,012,900	\$ 571,500	\$ 4,982,800	\$ 5,000,000
Sanitation				
Refuse Fund	\$ 1,164,800		\$ 1,027,000	\$ 1,210,600
Department Total	\$ 1,164,800		\$ 1,027,000	\$ 1,210,600
Self-Insurance				
Self-Insurance Fund	\$ 3,071,400		\$ 1,976,500	\$ 2,902,900
Department Total	\$ 3,071,400		\$ 1,976,500	\$ 2,902,900

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

CITY OF SHOW LOW
Full-Time Employees and Personnel Compensation
Fiscal Year 2014

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	103.7	\$ 5,629,000	\$ 1,284,400	\$ 1,527,200	\$ 251,300	= \$ 8,691,900
SPECIAL REVENUE FUNDS						
Streets	10.3	\$ 400,800	\$ 74,200	\$ 175,400	\$ 45,800	= \$ 696,200
Street Light District	0.0	0	0	0	0	0
Public Transit	0.0	0	0	0	0	0
Cemetery	0.0	0	0	0	0	0
Projects Fund	0.0	0	0	0	0	0
SID No. 5	0.0	0	0	0	0	0
SID No. 6	0.0	0	0	0	0	0
SID No. 7	0.0	0	0	0	0	0
Airport	4.1	180,800	34,200	66,400	10,000	291,400
Aquatic Center	9.0	192,100	20,700	24,900	11,700	249,400
Show Low Bluff CFD	0.0	0	0	0	0	0
Total Special Revenue Funds	23.4	\$ 773,700	\$ 129,100	\$ 266,700	\$ 67,500	= \$ 1,237,000
DEBT SERVICE FUNDS						
Debt Service Fund	0.0	\$ 0	\$ 0	\$ 0	\$ 0	= \$ 0
Total Debt Service Funds	0.0	\$ 0	\$ 0	\$ 0	\$ 0	= \$ 0
CAPITAL PROJECTS FUNDS						
Library Development Fee	0.0	\$ 0	\$ 0	\$ 0	\$ 0	= \$ 0
Parks & Recreation Development Fees	0.0	0	0	0	0	0
Transportation Development Fee	0.0	0	0	0	0	0
Wastewater Development	0.0	0	0	0	0	0
Wastewater Capacity	0.0	0	0	0	0	0
Water Capacity	0.0	0	0	0	0	0
Total Capital Projects Funds	0.0	\$ 0	\$ 0	\$ 0	\$ 0	= \$ 0
Internal Service Funds						
Medical Insurance Fund	0.0	\$ 0	\$ 0	\$ 0	\$ 0	= \$ 0
Total Internal Service Funds	0.0	\$ 0	\$ 0	\$ 0	\$ 0	= \$ 0
ENTERPRISE FUNDS						
Wastewater	10.7	\$ 423,300	\$ 84,000	\$ 169,600	\$ 33,000	= \$ 709,900
Water	15.7	586,200	115,200	252,600	36,400	990,400
Refuse	0.0	0	0	0	0	0
Total Enterprise Funds	26.3	\$ 1,009,500	\$ 199,200	\$ 422,200	\$ 69,400	= \$ 1,700,300
TOTAL ALL FUNDS	153.5	\$ 7,412,200	\$ 1,612,700	\$ 2,216,100	\$ 388,200	= \$ 11,629,200

CITY OF SHOW LOW RESOLUTION NO. R2013-15

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 IMPROVEMENT DISTRICT A CERTAIN SUM OF MONEY FOR FISCAL YEAR 2013-2014 TO BE ASSESSED AGAINST THE VALUATION OF REAL PROPERTY FOR SECONDARY TAX PURPOSES

RECITALS:

WHEREAS, the City Council is required by Arizona Revised Statutes §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 2013-2014 beginning July 1, 2013, 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 4, 2013, at least fourteen days prior to the hearing date for this Resolution No. R2013-15; and

WHEREAS, the City has computed tax rates per one hundred dollars (\$100.00) of valuation to be levied and collected at \$0.1131 for secondary tax rates for the Street Light Improvement District.

ENACTMENTS:

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Show Low, Arizona, 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 \$163,000 for the district, to be collected as provided by law for the purpose provided by law.

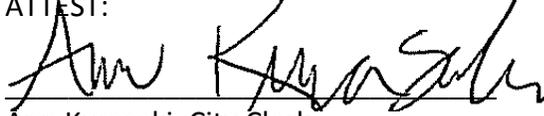
BE IT FURTHER RESOLVED that any failure by the Navajo County officials to properly return the delinquent tax list, irregularity in assessments or omissions in the same, or any irregularity in any proceedings shall not invalidate such proceedings nor invalidate any title conveyed by any tax deed, any 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 18th day of June, 2013, by the Mayor and Council of the City of Show Low, Arizona.



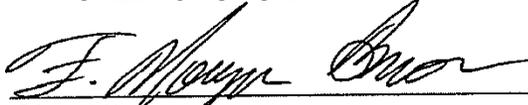
Darryl Seymore
Mayor

ATTEST:



Ann Kurasaki, City Clerk

APPROVED AS TO FORM:



City Attorney

City of Show Low, AZ
Fund Balance Summary
FY2014

General Fund (11)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	6,473,133	5,005,982	5,140,000	5,439,500
Revenues	13,126,906	13,310,590	13,802,100	13,181,600
Transfers In	320,700	634,294	441,300	469,500
Other Sources	0	174,142	0	0
Expenditures	12,639,274	10,312,567	10,643,400	12,573,500
Transfers Out	2,275,483	3,672,434	3,300,500	4,017,100
	<u>5,005,982</u>	<u>5,140,007</u>	<u>5,439,500</u>	<u>2,500,000</u>
Reserves				
Emergency Reserve	1,000,000	1,000,000	1,000,000	1,000,000
Operating Reserve	604,300	1,000,000	1,000,000	1,500,000
	<u>1,604,300</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,500,000</u>
Available	<u>3,401,682</u>	<u>3,140,007</u>	<u>3,439,500</u>	<u>0</u>

HURF (12)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	1,033,882	1,202,967	1,760,600	937,600
Revenues	1,237,271	1,093,141	1,207,000	4,008,100
Transfers In	933,843	1,427,853	1,130,300	1,297,900
Other Sources	0	3,694	0	0
Expenditures	2,002,029	1,967,054	3,160,300	6,243,600
Transfers Out	0	0	0	0
	<u>1,202,967</u>	<u>1,760,601</u>	<u>937,600</u>	<u>0</u>
Available	<u>1,202,967</u>	<u>1,760,601</u>	<u>937,600</u>	<u>0</u>

LTAf (13)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	47,299	12,894	0	0
Revenues	278	0	0	0
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	34,683	0	0	0
Transfers Out	0	12,894	0	0
	<u>12,894</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available	<u>12,894</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2014

SLID (14)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	10,780	1,471	2,400	0
Revenues	137,056	142,785	143,300	163,300
Transfers In	0	0	55,900	38,300
Other Sources	0	0	0	0
Expenditures	145,165	140,674	200,400	200,400
Transfers Out	1,200	1,200	1,200	1,200
	<u>1,471</u>	<u>2,382</u>	<u>0</u>	<u>0</u>
Available	<u>1,471</u>	<u>2,382</u>	<u>0</u>	<u>0</u>

Public Transportation (15)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	134,102	118,306	170,800	33,800
Revenues	1,004,814	654,525	738,600	1,061,200
Transfers In	100,968	81,600	89,200	79,400
Other Sources	0	0	0	0
Expenditures	1,038,078	595,512	893,300	1,099,700
Transfers Out	83,500	88,100	71,500	74,700
	<u>118,306</u>	<u>170,819</u>	<u>33,800</u>	<u>0</u>
Available	<u>118,306</u>	<u>170,819</u>	<u>33,800</u>	<u>0</u>

Cemetery (16)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	188,834	42,707	3,200	9,100
Revenues	20,726	31,747	58,400	25,100
Transfers In	0	0	0	78,300
Other Sources	0	0	0	0
Expenditures	166,854	71,234	52,500	112,500
Transfers Out	0	0	0	0
	<u>42,707</u>	<u>3,220</u>	<u>9,100</u>	<u>0</u>
Available	<u>42,707</u>	<u>3,220</u>	<u>9,100</u>	<u>0</u>

Projects Fund (22)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	0	75,984	871,600	601,200
Revenues	413,934	457,432	139,600	4,227,300
Transfers In	0	601,800	618,200	970,400
Other Sources	0	1,238,782	34,000	0
Expenditures	337,950	1,502,408	1,062,200	5,798,900
Transfers Out	0	0	0	0
	<u>75,984</u>	<u>871,590</u>	<u>601,200</u>	<u>0</u>
Available	<u>75,984</u>	<u>871,590</u>	<u>601,200</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2014

Park Development Fees (23)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	0	12,650	0	0
Revenues	12,650	4,290	0	0
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	0
Transfers Out	0	16,940	0	0
	<u>12,650</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available	<u>12,650</u>	<u>0</u>	<u>0</u>	<u>0</u>

Library Development Fees (24)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	0	0	0	0
Revenues	6,313	3,165	4,000	4,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	0
Transfers Out	6,313	3,165	4,000	4,000
	<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)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	171,445	175,793	138,700	0
Revenues	4,348	3,628	600	0
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	40,741	139,300	0
Transfers Out	0	0	0	0
	<u>175,793</u>	<u>138,680</u>	<u>0</u>	<u>0</u>
Available	<u>175,793</u>	<u>138,680</u>	<u>0</u>	<u>0</u>

Park & Recreation Facilities Development Fees (26)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	193,771	198,975	3,100	13,500
Revenues	5,204	6,473	10,400	7,900
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	21,400
Transfers Out	0	202,306	0	0
	<u>198,975</u>	<u>3,142</u>	<u>13,500</u>	<u>0</u>
Available	<u>198,975</u>	<u>3,142</u>	<u>13,500</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2014

Transportation Development Fees (27)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	0	0	0	0
Revenues	64,534	19,469	20,000	20,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	0
Transfers Out	64,534	19,469	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>

Debt Service (31)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	719,400	771,183	873,800	771,200
Revenues	4,943	16,469	23,400	23,300
Transfers In	1,017,622	1,063,868	1,055,100	1,138,400
Other Sources	0	0	0	0
Expenditures	970,782	977,766	1,181,100	1,161,700
Transfers Out	0	0	0	0
	<u>771,183</u>	<u>873,754</u>	<u>771,200</u>	<u>771,200</u>
Available	<u>771,183</u>	<u>873,754</u>	<u>771,200</u>	<u>771,200</u>

Improvement District #5 (35)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	263,003	252,522	187,500	161,300
Revenues	542,454	493,261	529,000	529,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	542,935	548,285	540,200	675,300
Transfers Out	10,000	10,000	15,000	15,000
	<u>252,522</u>	<u>187,498</u>	<u>161,300</u>	<u>0</u>
Available	<u>252,522</u>	<u>187,498</u>	<u>161,300</u>	<u>0</u>

Improvement District #6 (36)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	484,555	500,185	508,600	509,600
Revenues	502,801	494,226	491,300	490,300
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	477,171	475,763	475,300	984,900
Transfers Out	10,000	10,000	15,000	15,000
	<u>500,185</u>	<u>508,648</u>	<u>509,600</u>	<u>0</u>
Available	<u>500,185</u>	<u>508,648</u>	<u>509,600</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2014

Improvement District #7 (37)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	86,667	60,369	123,600	121,500
Revenues	55,120	143,809	81,800	81,800
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	78,418	78,623	80,900	200,300
Transfers Out	3,000	2,000	3,000	3,000
	<u>60,369</u>	<u>123,555</u>	<u>121,500</u>	<u>0</u>
Available	<u>60,369</u>	<u>123,555</u>	<u>121,500</u>	<u>0</u>

Airport (41)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	173,526	154,277	177,900	97,800
Revenues	1,475,396	1,750,197	1,269,500	5,508,000
Transfers In	0	278,410	0	154,000
Other Sources	0	3,034	0	0
Expenditures	1,494,645	2,007,982	1,349,600	5,759,800
Transfers Out	0	0	0	0
	<u>154,277</u>	<u>177,936</u>	<u>97,800</u>	<u>0</u>
Available	<u>154,277</u>	<u>177,936</u>	<u>97,800</u>	<u>0</u>

Wastewater (42)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	1,045,836	727,495	2,972,700	2,927,000
Revenues	1,969,622	2,048,680	2,137,000	2,191,700
Transfers In	0	0	0	316,900
Other Sources	0	2,687,741	0	3,000,000
Expenditures	2,222,963	2,388,663	2,072,000	8,289,500
Transfers Out	65,000	102,540	110,700	117,800
	<u>727,495</u>	<u>2,972,713</u>	<u>2,927,000</u>	<u>28,300</u>
Reserves				
Operating Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>365,200</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>365,200</u>
Available	<u>727,495</u>	<u>2,972,713</u>	<u>2,927,000</u>	<u>(336,900)</u>

City of Show Low, AZ
Fund Balance Summary
FY2014

Water (43)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	878,569	784,023	1,728,700	1,911,700
Revenues	2,250,873	2,887,578	3,270,400	3,579,400
Transfers In	0	0	0	0
Other Sources	1,570,149	1,701,461	1,780,300	887,200
Expenditures	3,850,568	3,518,160	4,707,600	4,688,400
Transfers Out	65,000	126,208	160,100	179,000
	<u>784,023</u>	<u>1,728,695</u>	<u>1,911,700</u>	<u>1,510,900</u>
Available	<u>784,023</u>	<u>1,728,695</u>	<u>1,911,700</u>	<u>1,510,900</u>
Reserves				
Water Plant Replacement	600,000	700,000	800,000	900,000
Operating Reserve	0	0	0	596,600
	<u>600,000</u>	<u>700,000</u>	<u>800,000</u>	<u>1,496,600</u>
Available	<u>184,023</u>	<u>1,028,695</u>	<u>1,111,700</u>	<u>14,300</u>

Water Development Impact Fee (44)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	1,168,151	231,953	153,500	39,400
Revenues	63,802	40,108	1,000	0
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	1,000,000	118,600	115,100	39,400
Transfers Out	0	0	0	0
	<u>231,953</u>	<u>153,461</u>	<u>39,400</u>	<u>0</u>
Available	<u>231,953</u>	<u>153,461</u>	<u>39,400</u>	<u>0</u>

Wastewater Development Impact Fee (45)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	6,002,364	7,102,012	4,461,000	4,454,100
Revenues	242,706	147,872	35,000	15,000
Transfers In	0	0	0	0
Other Sources	867,546	0	0	0
Expenditures	10,604	69,413	41,900	4,469,100
Transfers Out	0	2,719,447	0	0
	<u>7,102,012</u>	<u>4,461,024</u>	<u>4,454,100</u>	<u>0</u>
Available	<u>7,102,012</u>	<u>4,461,024</u>	<u>4,454,100</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2014

Sanitation (47)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	184,880	191,905	191,400	166,500
Revenues	747,918	961,395	1,002,100	1,045,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	675,893	896,932	962,000	1,145,600
Transfers Out	65,000	65,000	65,000	65,000
	<u>191,905</u>	<u>191,368</u>	<u>166,500</u>	<u>900</u>
Available	<u>191,905</u>	<u>191,368</u>	<u>166,500</u>	<u>900</u>

Aquatic (48)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	(18,516)	0	355,300	0
Revenues	108,576	90,063	78,900	94,800
Transfers In	293,897	254,431	346,700	292,600
Other Sources	0	465,117	0	0
Expenditures	383,957	454,289	780,900	387,400
Transfers Out	0	0	0	0
	<u>0</u>	<u>355,322</u>	<u>0</u>	<u>0</u>
Available	<u>0</u>	<u>355,322</u>	<u>0</u>	<u>0</u>

Wastewater Capacity Fee (52)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	0	0	15,900	166,400
Revenues	0	15,903	150,500	150,500
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	316,900
Transfers Out	0	0	0	0
	<u>0</u>	<u>15,903</u>	<u>166,400</u>	<u>0</u>
Available	<u>0</u>	<u>15,903</u>	<u>166,400</u>	<u>0</u>

Water Capacity Fee (53)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	0	0	12,200	57,700
Revenues	0	12,201	45,500	35,500
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	93,200
Transfers Out	0	0	0	0
	<u>0</u>	<u>12,201</u>	<u>57,700</u>	<u>0</u>
Available	<u>0</u>	<u>12,201</u>	<u>57,700</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2014

Self-Insured Medical (62)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	438,994	640,166	567,900	392,900
Revenues	1,449,109	1,777,884	1,801,500	2,510,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	1,247,937	1,850,146	1,976,500	2,902,900
Transfers Out	0	0	0	0
	<u>640,166</u>	<u>567,904</u>	<u>392,900</u>	<u>0</u>
Available	<u>640,166</u>	<u>567,904</u>	<u>392,900</u>	<u>0</u>

Show Low Bluff - Special Assesment (75)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	377,849	201,771	214,100	210,800
Revenues	312,621	185,824	160,100	160,100
Transfers In	0	0	0	0
Other Sources	450,000	0	0	0
Expenditures	654,539	173,459	163,400	370,900
Transfers Out	284,160	0	0	0
	<u>201,771</u>	<u>214,136</u>	<u>210,800</u>	<u>0</u>
Available	<u>201,771</u>	<u>214,136</u>	<u>210,800</u>	<u>0</u>

Show Low Bluff (76)

	FY2011	FY2012	FY2013 Est.	FY2014
Beginning Balance	0	266,160	594,600	597,800
Revenues	0	403,183	100,000	78,000
Transfers In	266,160	0	0	0
Other Sources	0	0	0	0
Expenditures	0	64,750	88,800	668,800
Transfers Out	0	10,000	8,000	7,000
	<u>266,160</u>	<u>594,593</u>	<u>597,800</u>	<u>0</u>
Available	<u>266,160</u>	<u>594,593</u>	<u>597,800</u>	<u>0</u>

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2014 Budget

Year/Bonds	Principal	Interest	Total P & I
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)	10,268	6,177	16,445
WIFA Loan (Pineview Purchase)	144,380	111,077	255,457
WIFA Loan (Fools Hollow/Park Valley Purchase)	75,958	54,937	130,895
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
FY2014 Total	\$ 2,038,606	\$ 835,573	\$ 2,874,178

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)	10,562	5,879	16,441
WIFA Loan (Pineview Purchase)	148,850	106,538	255,388
WIFA Loan (Fools Hollow/Park Valley Purchase)	78,085	52,780	130,865
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
FY2015 Total	\$ 2,134,497	\$ 735,705	\$ 2,870,201

FY2016			
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)	10,864	5,572	16,436
WIFA Loan (Pineview Purchase)	153,458	101,858	255,317
WIFA Loan (Fools Hollow/Park Valley Purchase)	80,271	50,563	130,834
Improvement District No. 6	415,000	79,200	494,200
Improvement District No. 7	68,000	11,504	79,504
FY2016 Total	\$ 1,665,593	\$ 627,563	\$ 2,293,157

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2014 Budget

Year/Bonds	Principal	Interest	Total P & I
FY2017			
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)	11,175	5,256	16,431
WIFA Loan (Pineview Purchase)	158,209	97,034	255,243
WIFA Loan (Fools Hollow/Park Valley Purchase)	82,519	48,284	130,803
Improvement District No. 6	440,000	54,300	494,300
Improvement District No. 7	71,000	7,848	78,848
FY2017 Total	\$ 1,741,903	\$ 550,502	\$ 2,292,405
FY2018			
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)	11,495	4,932	16,427
WIFA Loan (Pineview Purchase)	163,107	92,060	255,167
WIFA Loan (Fools Hollow/Park Valley Purchase)	84,829	45,941	130,770
Improvement District No. 6	465,000	27,900	492,900
Improvement District No. 7	75,000	4,032	79,032
FY2018 Total	\$ 1,708,432	\$ 483,101	\$ 2,191,532
FY2019			
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)	11,825	4,598	16,423
WIFA Loan (Fools Hollow/Park Valley Purchase)	87,204	43,533	130,737
WIFA Loan (Pineview Purchase)	168,157	86,932	255,089
FY2019 Total	\$1,113,187	\$392,912	\$ 1,506,099
FY2020			
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)	12,163	4,255	16,418
WIFA Loan (Fools Hollow/Park Valley Purchase)	89,646	41,057	130,703
WIFA Loan (Pineview Purchase)	173,363	81,645	255,008
FY2020 Total	\$ 755,173	\$ 351,529	\$ 1,106,702

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2014 Budget

Year/Bonds	Principal	Interest	Total P & I
FY2021			
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)	12,511	3,901	16,412
WIFA Loan (Fools Hollow/Park Valley Purchase)	92,156	38,511	130,668
WIFA Loan (Pineview Purchase)	178,731	76,195	254,925
FY2021 Total	\$ 792,398	\$ 318,314	\$ 1,110,713
FY2022			
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)	12,869	3,538	16,407
WIFA Loan (Fools Hollow/Park Valley Purchase)	94,737	35,895	130,632
WIFA Loan (Pineview Purchase)	184,264	70,575	254,840
FY2022 Total	\$ 818,870	\$ 283,663	\$ 1,102,533
FY2023			
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)	13,238	3,164	16,402
WIFA Loan (Fools Hollow/Park Valley Purchase)	97,389	33,205	130,595
WIFA Loan (Pineview Purchase)	189,969	64,782	254,751
FY2023 Total	\$ 845,596	\$ 247,818	\$ 1,093,414
FY2024			
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)	13,617	2,780	16,397
WIFA Loan (Fools Hollow/Park Valley Purchase)	100,116	30,440	130,556
WIFA Loan (Pineview Purchase)	195,851	58,810	254,660
FY2024 Total	\$ 883,584	\$ 218,921	\$ 1,102,505
FY2025			
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)	14,007	2,385	16,392
WIFA Loan (Fools Hollow/Park Valley Purchase)	102,919	27,598	130,517
WIFA Loan (Pineview Purchase)	201,914	52,652	254,566
FY2025 Total	\$ 919,841	\$ 171,565	\$ 1,091,405

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2014 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)	14,408	1,978	16,386
WIFA Loan (Fools Hollow/Park Valley Purchase)	105,801	24,676	130,477
WIFA Loan (Pineview Purchase)	208,165	46,304	254,470
FY2026 Total	953,375	131,043	\$ 1,084,417
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)	14,820	1,559	16,379
WIFA Loan (Fools Hollow/Park Valley Purchase)	108,764	21,672	130,435
WIFA Loan (Pineview Purchase)	214,610	39,460	254,070
FY2027 Total	\$ 999,194	\$ 88,441	\$ 1,087,635
FY2028			
GADA Bonds (Airport)	\$ 115,000	\$ 2,875	\$ 117,875
QECB - Energy Efficiency Project	42,000	1,121	43,121
WIFA Loan (Manhole Replacements)	15,245	1,129	16,374
WIFA Loan (Fools Hollow/Park Valley Purchase)	111,809	18,584	130,393
WIFA Loan (Pineview Purchase)	221,254	33,013	254,267
FY2028 Total	\$ 505,308	\$ 56,721	\$ 562,030
FY2029			
WIFA Loan (Manhole Replacements)	\$ 15,681	\$ 686	\$ 16,367
WIFA Loan (Fools Hollow/Park Valley Purchase)	114,940	15,409	130,349
WIFA Loan (Pineview Purchase)	\$ 228,104	\$ 26,057	254,161
FY2029 Total	\$ 358,725	\$ 42,152	\$ 400,877
FY2030			
WIFA Loan (Manhole Replacements)	\$ 16,130	\$ 231	\$ 16,361
WIFA Loan (Fools Hollow/Park Valley Purchase)	118,158	12,146	130,304
WIFA Loan (Pineview Purchase)	235,167	18,885	254,052
FY2030 Total	\$ 369,455	\$ 31,262	\$ 400,716
FY2031			
WIFA Loan (Fools Hollow/Park Valley Purchase)	\$ 121,466	\$ 8,791	\$ 130,257
WIFA Loan (Pineview Purchase)	242,447	11,492	253,939
FY2031 Total	\$ 363,914	\$ 20,283	\$ 384,196
FY2032			
WIFA Loan (Fools Hollow/Park Valley Purchase)	\$ 124,867	\$ 5,342	\$ 130,210
WIFA Loan (Pineview Purchase)	249,954	3,869	253,823
FY2032 Total	\$ 374,821	\$ 9,212	\$ 384,033
FY2033			
WIFA Loan (Fools Hollow/Park Valley Purchase)	\$ 128,364	\$ 1,797	\$ 130,161
FY2033 Total	\$ 128,364	\$ 1,797	\$ 130,161

City of Show Low, AZ
Approved Capital Improvement Projects - Budget
FY2014

<u>Department</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>Account #</u>
<u>General Operations</u>				
Development Agreement Obligations	10,100	10,100	10,100	11-402-495-7310-1005
Downtown Facade Improvements (CDBG)	9,500	0	0	22-610-495-7300-1056
Motor Pool Vehicle (replacement)	0	0	23,000	22-402-495-7420-0000
Open Space Preservation	250,000	250,000	298,800	22-495-495-7416-0000
Land Acquisition/Clean Up	300,000	400,000	400,000	22-402-495-7400-1209
Electronic Agendas (ipads)	0	0	10,000	22-402-495-7410-0000
Energy Efficiency Upgrades	856,700	194,200	0	22-402-495-7300-1211
General Operations Total	1,426,300	854,300	741,900	

<u>Community Services</u>				
Building Security	0	0	100,000	22-440-495-7300-1401
City Park Masterplan	0	0	35,000	22-445-495-7310-1402
Open Space Preservation	50,000	133,200	0	25-400-495-7416-0000
Trail - Meadows	50,000	9,300	0	25-400-495-7300-1213
Ponderosa Park - Playground	33,000	0	0	23-400-495-7300-1212
Ponderosa Park - Fence Improvements	5,000	0	0	11-445-495-7310-0000
Cemetery Improvements	63,800	0	60,000	16-550-495-7300-5631
Cemetery Restroom	0	75,000	37,500	16-550-495-7300-1301
Outfield Fence - Ponderosa Field	0	15,000	0	22-445-495-7310-0000
City Park Fencing - Basketball & Tennis Courts	0	0	20,000	22-445-495-7310-0000
Sr. Field Irrigation replacement and upgrade	0	0	15,000	22-445-495-7310-0000
McCarty Pavillion Roof	0	0	10,000	22-445-495-7310-0000
Parks - Tractor/Backhoe	0	0	49,000	22-445-495-7410-0000
Parks - Utility Vehicle	0	0	15,000	22-445-495-7420-0000
Parks - Frontier Park Land Purchase	0	0	7,000	26-400-495-7300-0000
Facilities - Landscape Tractor	0	0	27,000	22-447-495-7410-0000
1-ton 4x4 Utility Truck with Box and Plow	0	0	52,000	22-447-495-7420-0000
City Campus Improvements	25,000	7,000	0	22-447-495-7300-1210
Recreation - Showmobile	0	0	150,000	22-470-495-7410-0000
Infield Conditioner - Ponderosa & Senior Fields	0	12,000	0	22-445-495-7310-0000
Engineered Wood Fiber - All City Playgrounds	0	25,000	0	22-445-495-7310-0000
Equipment - Deep Tine Aerator	0	25,000	0	22-445-495-7410-0000
Equipment - Top Dresser	0	15,000	0	22-445-495-7410-0000
Field Lights - Ponderosa & Senior Fields	382,200	37,300	0	22-495-495-7300-1226
Energy Grant - Park Lights	0	55,200	0	22-495-495-7300-1233
IS Server Replacement	0	14,000	0	11-440-495-7410-0000
City 4 Studio Monitors and Field Equipment	0	0	30,600	22-490-495-7410-0000
City 4 Studio Camera and Equipment Upgrade	0	135,000	0	22-490-495-7410-1302
Library Sound Absorption Panels & Signage	0	21,000	0	22-435-495-7300-1303
Library - DVD Tower and Print Management	0	42,600	2,200	22-435-495-7410-0000
Aquatics Center - De-Humidification	465,200	370,800	0	48-785-495-7300-1227
Aquatics Center - Rehabilitation	0	115,000	0	48-785-495-7310-1316
Community Services Total	1,074,200	1,107,400	610,300	

<u>Police</u>				
Communication Equipment Replacement	122,500	154,000	204,000	11-460-495-7300-0000
Police Vehicle Replacement	36,300	0	0	11-455-495-7420-0000
Police Vehicle Replacement	0	127,600	150,000	22-455-495-7420-0000
Police Vehicle Replacement - Animal Control	0	40,000	0	22-465-495-7420-0000
Taser Replacement Program (TAP)	0	0	47,500	22-455-495-7410-0000
AFIS machine (replacement)	0	0	28,000	22-455-495-7410-0000
Surveillance Equipment	0	15,000	0	22-455-495-7410-0000
Land Acquisition - Police Building	0	0	125,000	22-455-495-7310-1403
Justice Assistance Grant	11,000	0	0	22-455-495-7300-1228
GOHS - Occupant Protection	5,000	0	0	22-455-495-7300-1229
GOHS - Speed Enforcement	10,600	0	0	22-455-495-7300-1230
Regional Communication Study	26,800	11,600	0	22-455-430-3200-1224
Homeland Security - SRT	10,800	0	0	22-455-495-7300-1231
Homeland Security - Communication	32,500	11,900	0	22-455-495-7300-1232
Homeland Security - Microwave System	121,000	0	0	22-455-495-7300-1122
Police Total	376,500	360,100	554,500	

City of Show Low, AZ
Approved Capital Improvement Projects - Budget
FY2014

<u>Department</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>Account #</u>
<u>Public Transportation</u>				
Bus Shelter	10,700	59,700	54,100	15-530-495-7410-0000
Busses	0	440,000	350,000	15-530-495-7410-0000
Transfer Point Improvements	110,400	110,400	34,700	15-530-495-7410-0000
Shelter Stops and Benches	30,000	30,000	59,500	15-530-495-7410-0000
Computers	0	5,000	2,100	15-530-495-7410-0000
Signage & Equipment	6,600	6,600	16,000	15-530-495-7410-0000
Public Transportation Total	157,700	651,700	516,400	

<u>Engineering</u>				
Aerial Mapping	0	180,000	0	22-450-495-7300-1304
Survey Equipment	0	45,000	0	22-450-495-7410-0000
City Hall Renovations	20,000	0	0	11-402-495-7400-0002
Engineering Total	20,000	225,000	0	

<u>Streets</u>				
Scott Ranch Road	1,369,300	1,346,400	1,346,400	12-500-495-7300-7300
Deuce of Clubs Streetscape	258,700	0	0	11-402-495-7300-5772
R & R Program Maintenance	467,700	526,900	400,000	12-500-495-7300-5791
Install Decorative Lighting - 9th Street	0	0	70,000	12-500-495-7300-1404
9th Street Improvements (Non-CDBG)	36,000	0	0	12-500-495-7300-1055
9th Street Improvements (CDBG)	245,100	0	0	22-610-495-7300-1055
9th Street Improvements - South of Hall (CDBG)	0	0	170,000	22-610-495-7300-1405
Adams Reconstruction	120,000	0	0	12-500-495-7300-1101
McNeil Reconstruction	150,000	149,700	0	12-500-495-7300-1102
Willis & Third Reconstruction	50,000	40,800	0	12-500-495-7300-1103
HSIP - Sign Improvement	50,000	0	0	12-500-495-7310-1234
13th Place Reconstruction	30,000	0	0	12-500-495-7300-1127
RAC Grant - Fools Hollow Lake	10,200	10,200	0	12-500-495-7300-1203
Streetscape Grates	0	65,000	0	12-500-495-7310-0000
Show Low Lake Guardrail	0	15,000	0	12-500-495-7310-0000
Drainage Project-Central & Paloma	0	60,000	20,000	12-500-495-7300-1305
43rd Ave (Old HWY 160) Rebuild Road	0	657,500	0	12-500-495-7300-1306
Joe Tank & 16th Avenue Rebuild	0	42,500	0	12-500-495-7300-1317
Public Works Yard Facility Improvements	0	130,000	0	12-500-495-7300-1307
Spreader Rack Hanger	195,700	200,100	0	12-500-495-7300-1236
Traffic Signal - 9th & DOC	0	150,000	0	12-500-495-7310-1308
Sierra Pines Trl - US 60 to Ridge Crest	524,000	0	0	12-500-495-7300-1205
Sierra Pines Unit 1, 2, and 3	0	0	960,000	12-500-495-7300-1406
West Wood Subdivision Rds (Rebuild)	156,000	0	0	12-500-495-7300-1206
SL Lake Rd - WalMart to Lake (Rebuild)	264,000	277,900	0	12-500-495-7300-1207
US60 Multi-Use Pathway & Sidewalks	802,300	802,300	789,400	12-500-495-7300-1201
Downtown Pedestrian Enhancements	742,400	742,400	742,400	12-500-495-7300-1202
Whipple Road - Phase II	692,700	692,700	686,800	12-500-495-7300-1208
4x4 3/4 ton Pick-ups (2) - (replacements)	100,000	0	0	12-500-495-7420-0000
Backhoe (replacement)	0	113,900	0	12-500-495-7410-0000
Street Sweeper (replacement)	0	0	195,000	12-500-495-7410-0000
Streets Total	6,264,100	6,023,300	5,380,000	

<u>Airport</u>				
Runway 6/24 - Safety Area improvements	219,700	163,700	163,700	41-750-495-7300-3519
Snow Removal Equipment	413,600	0	0	41-750-495-7410-1115
Wildlife Hazard Assessment	800	0	0	41-750-495-7300-0035
Runway 36 Protection Zone - Land	49,400	48,400	48,400	41-750-495-7300-6108
Land Acquisition	115,000	0	0	41-750-495-7400-0000
Safety Management System	11,800	0	0	41-750-495-7300-6408
Design and Construct Runway 18/36	350,000	0	0	41-750-495-7300-1214
Underground relocation of Powerlines (HWY 77)	500,000	85,000	4,000,000	41-750-495-7300-1215
ADOT Pavement Preservation Program	0	0	250,500	41-750-495-7300-1407
Airport Center Ramp Repair - Slurry	60,000	0	0	41-750-495-7300-1216
Airport Total	1,720,300	297,100	4,462,600	

City of Show Low, AZ
Approved Capital Improvement Projects - Budget
FY2014

<u>Department</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>Account #</u>
<u>Wastewater</u>				
Manhole Replacements (Inflow & Infiltration)	247,500	225,100	263,000	42-755-495-7300-5871
Wastewater Treatment Plant Modifications	100,000	0	0	42-755-495-7300-5837
Wastewater Treatment Plant Expansion	0	0	5,520,900	42-755-495-7300-1318
Wastewater Treatment Plant Expansion	0	4,479,100	4,454,100	45-770-495-7300-1318
General Improvements	50,000	100,000	143,000	42-755-495-7310-0000
6th Street	50,000	225,000	51,000	42-755-495-7310-1105
Willis Project	50,000	0	0	42-755-495-7310-1106
Wastewater Masterplan	55,700	0	0	45-770-495-7300-0108
Wastewater Masterplan	40,000	40,000	0	42-755-495-7300-0108
N 5th Drive from Old Linden Rd to Cooley	93,000	87,100	86,100	42-755-495-7310-1217
Old City Hall Area (Cooley)	325,000	325,000	299,400	42-755-495-7310-1218
10th Place and 9th Place	64,300	64,300	14,300	42-755-495-7310-1219
City Park Area - Phase 1 Aquatic Center	0	258,000	8,000	42-755-495-7310-1311
City Park Area - Phase 2 Aquatic Center	0	0	375,000	42-755-495-7310-1411
Merrill to 30th Final Phase / Abandon Park Valley L.	0	75,000	0	42-755-495-7310-1312
Days Inn Sewer Line	0	74,100	0	42-755-495-7310-1313
Lift Station modifications - Generators	0	50,000	0	42-755-495-7410-1314
1-Ton Truck with crane	50,000	0	0	42-755-495-7420-0000
Vactor Truck (replacement)	0	0	280,000	42-755-495-7410-0000
Show Low South - Land Exchange	7,500	15,000	15,000	45-770-495-7400-0000
Wastewater Total	1,133,000	6,017,700	11,509,800	

<u>Water</u>				
Show Low Heights 9th Dr	96,300	0	0	43-760-495-7310-1114
Show Low Heights 10th Dr	112,200	56,400	0	43-760-495-7310-1110
Show Low Heights	150,000	150,000	0	43-760-495-7310-1220
Show Low Heights - FINAL	0	425,000	165,400	43-760-495-7310-1315
Burke to 11th Pl, 10th from cooley to OLR	60,000	60,000	60,000	43-760-495-7310-1221
Pineview Water Purchase	2,341,300	0	0	43-760-495-7300-1116
Scotts Pine Meadow	1,200,000	391,700	0	43-760-495-7310-1222
Pineview - PRV and Connections	400,000	275,800	561,400	43-760-495-7310-1223
Fools Hollow & Park Valley Water Purchase	39,700	2,000,000	325,800	43-760-495-7300-1225
Water Plant Reserve	100,000	100,000	0	43-760-495-7100-0000
11th Ave from Owens & McNeil	0	0	68,000	43-760-495-7310-1408
Savage from Central to Sylvester	0	0	165,000	43-760-495-7310-1409
Upsize 4" Main to 8" from Well 3A to Webb Rd	0	0	145,000	43-460-495-7310-1410
General Improvements	100,000	100,000	200,000	43-760-495-7310-0000
Backhoe	150,000	0	0	43-760-495-7410-0000
One-ton Truck with Service Body	0	53,800	0	43-760-495-7420-0000
6-Wheel Dump with plow (replacement)	0	0	157,000	43-760-495-7420-0000
Water Total	4,749,500	3,612,700	1,847,600	

Total Capital	16,921,600	19,149,300	25,623,100
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<u>CIP Reserves</u>				
Transit	0	39,800	0	15-530-490-8140-0000
Open Space Development Impact Fees	82,600	0	0	25-400-490-8140-0000
Parks & Recreation Facilities Impact Fees	2,600	6,300	14,400	26-400-490-8140-0000
Improvement District #5	249,000	195,900	136,800	35-730-490-8140-0000
Improvement District #6	466,900	500,300	510,400	36-735-490-8140-0000
Improvement District #7	103,100	73,500	119,900	37-737-490-8140-0000
Water Operations	0	0	255,800	43-760-490-8140-0000
Water Development Impact Fees	1,229,600	209,700	0	44-765-490-8140-0000
Water Capacity Fees	0	204,000	0	52-770-490-8140-0000
Wastewater Development Impact Fees	6,284,300	2,732,100	0	45-770-490-8140-0000
Wastewater Capacity Fees	0	41,500	93,200	53-765-490-8140-0000
Refuse Collection	187,600	152,200	131,200	47-780-490-8140-0000
Show Low Bluff CFD - SA	327,800	82,600	195,500	75-730-490-8140-0000
Show Low Bluff CFD - GO	0	622,400	572,100	76-730-490-8140-0000
Water Total	8,933,500	4,860,300	2,029,300	

Total Capital and CIP Reserves	25,855,100	24,009,600	27,652,400
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City of Show Low, AZ Capital Improvement Plan FY2014 - FY2018

	<u>FY 2014*</u>	<u>FY 2015*</u>	<u>FY 2016*</u>	<u>FY 2017*</u>	<u>FY 2018*</u>	<u>Total</u>
Community Services & Culture						
Show Low Lake Restrooms - 1	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Cemetery Expansion	\$100,000	\$0	\$50,000	\$0	\$50,000	\$200,000
City-Wide Security System	\$110,000	\$0	\$0	\$0	\$0	\$110,000
Open Space Preservation	\$0	\$50,000	\$0	\$50,000	\$0	\$100,000
Trails - General (Grant Funded in 2014)	\$250,000	\$100,000	\$0	\$100,000	\$0	\$450,000
City Park Master Plan	\$50,000	\$0	\$0	\$0	\$0	\$50,000
City Entrance Sign Makeover	\$0	\$120,000	\$0	\$0	\$0	\$120,000
Old Pavilion Replacement	\$0	\$150,000	\$0	\$0	\$0	\$150,000
Nikolaus Homestead Park Lighting	\$0	\$450,000	\$0	\$0	\$0	\$450,000
Show Low Lake Restrooms - 2	\$0	\$125,000	\$0	\$0	\$0	\$125,000
City Website Makeover	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Library Addition	\$0	\$0	\$200,000	\$0	\$0	\$200,000
** City Park Playground	\$0	\$0	\$50,000	\$0	\$0	\$50,000
** City Park Streets / Trails Makeover	\$0	\$0	\$200,000	\$0	\$0	\$200,000
** Little League Playground	\$0	\$0	\$50,000	\$0	\$0	\$50,000
** Parks / Facility Maintenance Facility	\$0	\$0	\$180,000	\$0	\$0	\$180,000
** New Little League Field	\$0	\$0	\$0	\$300,000	\$0	\$300,000
Nikolaus Homestead Park Phase III	\$0	\$0	\$0	\$150,000	\$0	\$150,000
** Dog Park Parking Lot	\$0	\$0	\$0	\$0	\$50,000	\$50,000
** City Park Restroom Remodel	\$0	\$0	\$0	\$0	\$150,000	\$150,000
Frontier Park Playground and Pavilion	\$0	\$0	\$0	\$0	\$150,000	\$150,000
McCarty Park Restroom	\$0	\$0	\$0	\$0	\$100,000	\$100,000
Cooley Clark Statue Bronze	\$0	\$0	\$0	\$0	\$80,000	\$80,000
Deuce of Clubs Tree Irrigation System	\$0	\$0	\$0	\$0	\$50,000	\$50,000
City Campus Upgrades	\$0	\$0	\$0	\$0	\$100,000	\$100,000
Aquatic Center Parking Lot Expansion	\$0	\$0	\$0	\$0	\$150,000	\$150,000
** Senior Field Terrace Replacement	\$0	\$0	\$0	\$0	\$75,000	\$75,000
Rodeo Grounds	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000
TOTAL	\$610,000	\$1,045,000	\$730,000	\$600,000	\$2,955,000	\$5,940,000
**Dependent upon results of City Park Masterplan						
Public Transportation						
Accessible Buses - Fleet Expansion	\$0	\$0	\$0	\$0	\$0	\$0
Accessible Buses - Fleet Replacement	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
Police						
Communication Equipment (Replacement)	\$50,000	\$250,000	\$50,000	\$50,000	\$50,000	\$450,000
Land Acquisition for new building	\$125,000	\$0	\$0	\$0	\$0	\$125,000
Public Safety Complex	\$0	\$600,000	\$0	\$6,000,000	\$0	\$6,600,000
Special Response Team truck (Replacement)	\$0	\$0	\$300,000	\$0	\$0	\$300,000
PD Master Plan	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Animal Control Facility Improvements	\$0	\$0	\$20,000	\$200,000	\$0	\$220,000
Police Range Improvements	\$200,000	\$0	\$0	\$0	\$0	\$200,000
4x4 Patrol Vehicles	\$0	\$110,000	\$110,000	\$0	\$0	\$220,000
New Radio Tower	\$0	\$0	\$20,000	\$200,000	\$0	\$220,000
TOTAL	\$435,000	\$960,000	\$500,000	\$6,450,000	\$50,000	\$8,395,000
Planning & Zoning						
Sidewalk Connectivity	\$0	\$0	\$350,000	\$350,000	\$350,000	\$1,050,000
TOTAL	\$0	\$0	\$350,000	\$350,000	\$350,000	\$1,050,000
Public Works and Streets						
R & R Program (Crack Sealing, Maintenance, Slurry Seal, Re-Striping, Reconstruction)	\$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
Install Decorative Lighting (Cooley & 9th Lights)	\$152,000	\$0	\$0	\$0	\$0	\$152,000
Asphalt Zipper	\$125,000	\$0	\$0	\$0	\$0	\$125,000

*FY2014 - FY2018 CIP is for planning purposes only. Funding sources may not have been identified see FY2014 budget for funded projects.

City of Show Low, AZ
Capital Improvement Plan
FY2014 - FY2018

	<u>FY 2014*</u>	<u>FY 2015*</u>	<u>FY 2016*</u>	<u>FY 2017*</u>	<u>FY 2018*</u>	<u>Total</u>
Public Works and Streets (continued)						
Sierra Pines Unit 1, 2, and 3	\$960,000	\$0	\$0	\$0	\$0	\$960,000
Drainage Project-Show Low Plaza	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Street Sweeper-Vacuum (Replacement)	\$195,000	\$0	\$0	\$0	\$0	\$195,000
Bucket Truck (New)	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Drainage Project-Owens & McNeil	\$0	\$80,000	\$0	\$0	\$0	\$80,000
Show Low Heights - Rebuild Rd., Curb & Sidewalks	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Street Sweeper-Mechanical (Replacement)	\$0	\$210,000	\$0	\$0	\$0	\$210,000
6-Wheel Dump with Plow (Replacement)	\$0	\$165,000	\$0	\$0	\$0	\$165,000
10-Wheel Dump with Plow and Spreader (Replacement)	\$0	\$220,000	\$0	\$0	\$0	\$220,000
Scott Ranch Road, Phase II	\$0	\$0	\$6,700,000	\$0	\$0	\$6,700,000
Show Low Lake Road Overlay Phase 2	\$0	\$0	\$150,000	\$0	\$0	\$150,000
Cooley Improvements from Central to 4th Avenue	\$0	\$0	\$150,000	\$0	\$0	\$150,000
New Truck w/plow	\$0	\$0	\$50,000	\$0	\$0	\$50,000
Fairway Park-Rebuild Roads	\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000
Motor Grader (Replacement)	\$0	\$0	\$0	\$0	\$350,000	\$350,000
West McNeil, from Fox Run to DOC	\$0	\$0	\$0	\$0	\$270,000	\$270,000
Show Low Aerial Photography Update	\$0	\$0	\$0	\$0	\$200,000	\$200,000
TOTAL	\$2,082,000	\$2,175,000	\$7,550,000	\$1,500,000	\$1,320,000	\$14,627,000

Wastewater

General Improvements/Modifications (>\$10,000<\$50,000)	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
Manhole Replacement - Inflow and infiltration Program	\$188,000	\$188,000	\$188,000	\$188,000	\$188,000	\$940,000
Backhoe (Replace 515)	\$110,000	\$0	\$0	\$0	\$0	\$110,000
F550 or equivalent truck with dump bed and plow	\$65,000	\$0	\$0	\$0	\$0	\$65,000
5th Place and 6th Place	\$364,000	\$0	\$0	\$0	\$0	\$364,000
City Park Area - Phase II Subdivision	\$375,000	\$0	\$0	\$0	\$0	\$375,000
Line upgrade (8" to 15") - E. Owens to McNeil	\$121,600	\$0	\$0	\$0	\$0	\$121,600
Camp Town Mainline Realignment	\$190,000	\$0	\$0	\$0	\$0	\$190,000
Show Low Plaza Realignment	\$148,000	\$0	\$0	\$0	\$0	\$148,000
Wastewater Treatment Plant	\$1,000,000	\$9,000,000	\$0	\$0	\$0	\$10,000,000
Vactor Dump Station	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Bank Stabilization	\$0	\$250,000	\$0	\$0	\$0	\$250,000
305 Mini Excavator or equivalent (New)	\$0	\$75,000	\$0	\$0	\$0	\$75,000
New Vactor (Replacement)	\$0	\$280,000	\$0	\$0	\$0	\$280,000
Abandon Whipple Lift Station	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Bagnal Wash	\$0	\$0	\$80,000	\$0	\$0	\$80,000
McNeil from 4th to 8th	\$0	\$0	\$383,000	\$0	\$0	\$383,000
McNeil Acres FY 2015, 2016 or 2017	\$0	\$0	\$0	\$550,000	\$0	\$550,000
14th Loop	\$0	\$0	\$0	\$220,000	\$0	\$220,000
Sierra Vista Subdivision	\$0	\$0	\$0	\$275,500	\$0	\$275,500
Westwood Subdivision	\$0	\$0	\$0	\$248,000	\$0	\$248,000
24 Dr. Sewer Main Replacement	\$0	\$0	\$0	\$474,300	\$0	\$474,300
Hilltop Sewer Replacement	\$0	\$0	\$0	\$0	\$160,000	\$160,000
11th Street Sewer Replacement	\$0	\$0	\$0	\$0	\$328,000	\$328,000
W Cooley Sewer Improvements	\$0	\$0	\$0	\$0	\$318,000	\$318,000
6th Street Sewer Trunkline Improvements	\$0	\$0	\$0	\$0	\$425,000	\$425,000
Savage Sewer Line Replacement	\$0	\$0	\$0	\$0	\$972,000	\$972,000
TOTAL	\$2,961,600	\$10,193,000	\$951,000	\$2,255,800	\$2,691,000	\$19,052,400

Water

Improvements	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000
6-Wheel Dump Truck equipped for a plow (Replacement)	\$135,000	\$0	\$0	\$0	\$0	\$135,000
11th Ave from Owens & McNeil	\$68,000	\$0	\$0	\$0	\$0	\$68,000
Savage from Central to Sylvester	\$165,000	\$0	\$0	\$0	\$0	\$165,000
Deuce of Clubs NPC to Central	\$560,000	\$0	\$0	\$0	\$0	\$560,000
Upsize 4" Main to 8" from Well 3A to Webb Rd.	\$145,000	\$0	\$0	\$0	\$0	\$145,000
Backhoe (Replacement)	\$0	\$110,000	\$0	\$0	\$0	\$110,000
Fairway Park, Phase II	\$0	\$825,000	\$0	\$0	\$0	\$825,000

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City of Show Low, AZ
Capital Improvement Plan
FY2014 - FY2018

	<u>FY 2014*</u>	<u>FY 2015*</u>	<u>FY 2016*</u>	<u>FY 2017*</u>	<u>FY 2018*</u>	<u>Total</u>
Water (continued)						
New Well	\$0	\$70,000	\$700,000	\$0	\$0	\$770,000
Water Treatment Plant	\$0	\$200,000	\$2,000,000	\$0	\$0	\$2,200,000
4th Ave from Cooley to Old Linden Rd	\$0	\$0	\$144,000	\$0	\$0	\$144,000
Mills from Owens to 6th Place	\$0	\$0	\$110,000	\$0	\$0	\$110,000
Fairway Park, Phase III	\$0	\$0	\$640,000	\$0	\$0	\$640,000
304D Mini-excavator (Replacement)	\$0	\$0	\$65,000	\$0	\$0	\$65,000
McNeil and 1st Drive	\$0	\$0	\$0	\$125,000	\$0	\$125,000
McNeil From S 5th Place to DOC	\$0	\$0	\$0	\$197,600	\$0	\$197,600
Park Valley-Fools Hollow AC Replacement (Phase I)	\$0	\$0	\$0	\$472,500	\$0	\$472,500
Fawnbrook	\$0	\$0	\$0	\$0	\$500,000	\$500,000
Small Hydro-Vac	\$0	\$0	\$0	\$0	\$225,000	\$225,000
16th Ave Waterline Replacement	\$0	\$0	\$0	\$0	\$150,000	\$150,000
TOTAL	\$1,473,000	\$1,605,000	\$4,059,000	\$1,195,100	\$1,275,000	\$9,607,100
Airport						
Bury 69KV and 15kV overhead power lines (approx 4,000 LF) west of Rwy 6 approach	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Update sign and marking plan and remark TWY A, A1, A2, A4, and A5	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Rehab Rwy 6/24 (72,000 ft x 100 ft) Mill & Overlay	\$2,200,000	\$0	\$0	\$0	\$0	\$2,200,000
Construct de-icing containment facility at terminal apron	\$0	\$300,000	\$0	\$0	\$0	\$300,000
EA to Construct Rwy 18/36 and parallel Twy D	\$0	\$400,000	\$0	\$0	\$0	\$400,000
Construct apron east of terminal building (16,000 Sq Yds)	\$0	\$0	\$1,700,000	\$0	\$0	\$1,700,000
Wildlife Hazard Management Plan and implementation	\$0	\$0	\$0	\$300,000	\$0	\$300,000
Design and Construct Infrastructure for Dispatch Facility	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
Design the Construct Rwy 18/36 (5,500 ft x 75 ft)	\$0	\$0	\$0	\$0	\$250,000	\$250,000
	\$2,760,000	\$700,000	\$1,700,000	\$300,000	\$1,250,000	\$6,710,000
Capital Improvement Plan Total	\$10,321,600	\$16,678,000	\$15,840,000	\$12,650,900	\$9,891,000	\$65,381,500

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Glossary

Accrual Basis	A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.
Adoption	Formal action by the Mayor and Council that sets the spending limits for the fiscal year.
Appropriation	Specific amount of monies authorized by the Mayor and Council for the purposes of incurring obligations and acquiring goods and services.
Assessed Valuation	A value set upon real property by the County Assessor for the purpose of levying property taxes.
Base Budget	The ongoing expense for personnel, contractual services, commodities, and the replacement of equipment to maintain service levels previously established by the Mayor and Council.
Bonds	A certificate of debt guaranteeing a payment of a specified amount of money by a specified future date.
Budget	Financial plan of estimated expenditures and anticipated resources adopted for a specific period of time outlining a plan for achieving Mayor and Council goals and objectives.
Capital Items	Any item with a purchase price exceeding \$2,500.
Capital Projects Budget	The expenditures of revenues for major capital projects and items such as city buildings, parks, acquisition of land, major street construction, and reconstruction, water and sewer lines, and any other project which adds to the capital assets or infrastructure of the city.
Cash Basis	A basis of accounting in which transactions are recognized only when cash is increased or decreased.
CFD	Community Facility District – A special assessment district established by the Mayor and Council to levy taxes to pay for new infrastructure improvements associated with growth.
CIP	Capital Improvement Plan. The CIP may include both funded and unfunded projects.

Contingency	Monies which have not been allocated to any specific purpose and may only be utilized after receiving Mayor and Council approval.
Capital Project Funds	These funds accounts for resources providing for the acquisition or construction of all capital facilities and items.
Debt Service	Principal and interest payments on borrowed funds such as bonds.
Debt Service Funds	Used to account for the accumulation of resources for, and the payment of, general long-term debt, principal, and interest.
Encumbrance	Accounting concept that recognizes a commitment to expend resources in the future.
Enterprise Fund	Used to account for the business-like activities of a government. These are activities which are financed and operated in a manner where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
Estimated Revenue	The amount of projected revenue to be collected during the fiscal year.
Expenditure	Represents a decrease in fund resources for the acquisition of goods or services.
Expenditure Limitation	An amendment to the Arizona State Constitution that limits annual expenditures of all municipalities. The Economic Estimates Commission sets the limit based upon population growth and inflation. All municipalities have the option of Home Rule where the voters approve a four-year expenditure limit based on revenues received. Surprise citizens have approved the Home Rule Option since the inception of the expenditure limitation.
FTE	Full Time Equivalent – 2080 hours worked equates to 1.0 full time equivalent position.
Fiscal Year	Any period of twelve consecutive months that establishes the beginning and the ending of financial transactions. For the city of Show Low this period begins July 1 and ends June 30.
Fund	A set of self-balancing accounts that record revenues and expenditures associated with specific activities.

Fund Balance	Carry over funds due to actual revenues exceeding actual expenditures.
GAAP	Generally Accepted Accounting Principles - A collection of rules and procedures and conventions that define accepted accounting practice; includes broad guidelines as well as detailed procedures.
General Fund	The fund used to measure all financial transactions of the municipality except those required by law or agreement to be accounted for in another fund. The general fund is primary operating fund of the city.
GFOA	Government Finance Officer's Association
G.O. Bond	General Obligation Bond - A bond on which the issuer guarantees the repayment of principal and interest. It is a pledge of unlimited taxing power.
Goal	A statement of broad direction, purpose, or intent on the needs of the community. A goal is general and timeless.
Grant	A contribution by the state or federal government or other organization to support a particular function.
HURF	Highway User Revenue Fund - This revenue source consists of state taxes collected on gasoline, vehicle licenses, and a number of other additional transportation related fees. These funds must be used for street and highway purpose.
Infrastructure	The large scale public systems, services, and facilities that are necessary for economic activity, including power and water supplies, public transportation, telecommunication, and roads.
Intergovernmental Revenue (Shared)	Revenue received from other governmental agencies (e.g., state sales tax, state income tax, gasoline tax, motor vehicle license)
Internal Service Funds	Used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, on a cost-reimbursement basis.
Long Term Debt	Debt with a maturity of more than one year after the date of issuance.

LTAF	Local Transportation Assistance Fund—State lottery funds shared with cities for the purposes of transportation and transit. Also included in this funding source is LTAF II which are grants distributed to cities when and if all other funding requirements of state lottery funds are met.
M&O	Maintenance and Operation - The day-to-day operating and maintenance cost of a municipality including such things as personnel, gas, electric utility bills, telephone expense, reproduction costs, postage, and vehicle maintenance.
Management Indicators	A measurable means of evaluating impact of budget on achieving stated objects.
MGD	Millions of Gallons per Day
MPC	Municipal Property Corporation - A non-profit corporation established for the purpose of issuing debt to purchase municipal facilities and equipment that it leases to the city.
Objectives	A desired outcome that is measurable and that can be achieved within a specific time frame.
Operating Budget	A budget for the delivery of ongoing city services, to include expenditures such as personal services, contractual services, commodities, and operating capital items.
Operating Comparison	All Expenditures/Revenues except for Capital and Debt Service.
Performance Indicators	Statistical information which denotes the demands for services within a department/division.
Primary Property Tax	A limited tax levy used for general government operations. State statute restricts the total levy to a 2% annual increase plus an increase for any new construction and / or annexation. The City of Show Low does not assess a primary property tax.
Property Tax Rate	The amount of tax levied for each \$100 of assessed valuation.
Reserves	Money that has been set aside in the event of revenue shortfalls.
Resources	Total monies available for appropriation purposes to include revenues, fund balances, transfers, and other financing services (i.e. bond proceeds).

Revenue Bond	Bonds that are backed by revenues from a specific system (i.e. Water and Sewer Revenue Bonds are payable from water and sewer revenues).
Revenue	Resources achieved from taxes, user charges/fees, and other levels of government.
ROW	Right of Way
Secondary Property Tax	Voter approved tax levy which can only be used to retire general bonded debt obligations.
Special Revenue Funds	Used to record the receipt of funding from specific revenue sources (other than special assessments, trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.
SLID	Street Light Improvement District - Special taxing district established to pay the costs of electricity associated with street lights within a specific sub-division. Tax rate is limited to a maximum of \$1.20 per \$100 of assessed value.
Tax Levy	The total amount to be raised by general property taxes for purposes specified in the Tax Levy ordinance.
Transfer	An inter-fund transaction where one fund contributes resources to another fund where the resources are expended.