

City of Show Low, Arizona
FY2016 Final Budget



MAYOR

Daryl Seymore

Vice-Mayor

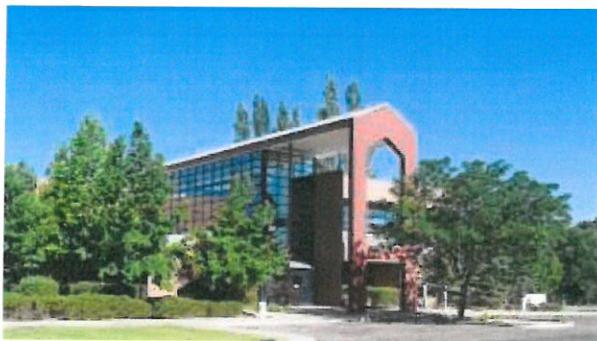
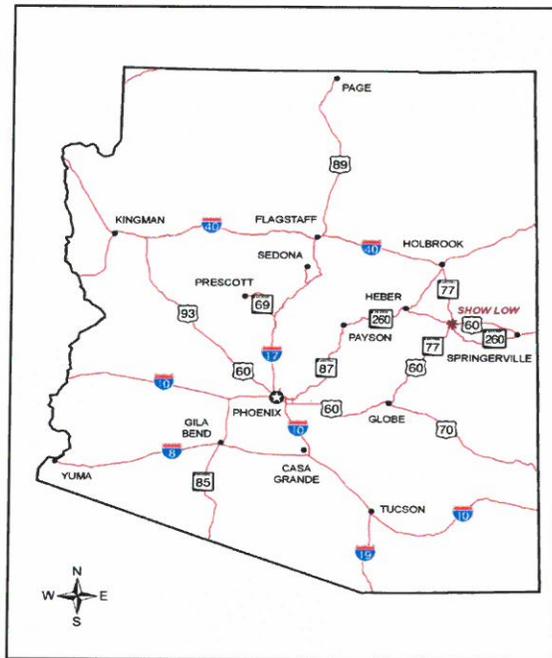
John Leech Jr.

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
Justin Johnson, Administrative Services Director
Jay Brimhall, Community Services Director
Joseph Shelley, Police Chief
William Kopp, Public Works Director
Justen Tregaskes, Planning & Zoning Director
Ann Kurasaki, City Clerk



Show Low, the commercial and tourism hub of the White Mountains, was established in 1870 and incorporated in 1953. Located in Southern Navajo County, at an elevation of 6,350 feet, our city is 175 miles northeast of Phoenix and 195 miles north of Tucson. Show Low's estimated population is 10,900 with a land area of approximately 65 square miles.



CITY OF SHOW LOW, ARIZONA

FY2016 FINAL BUDGET

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CITY OF SHOW LOW FY2016 FINAL BUDGET

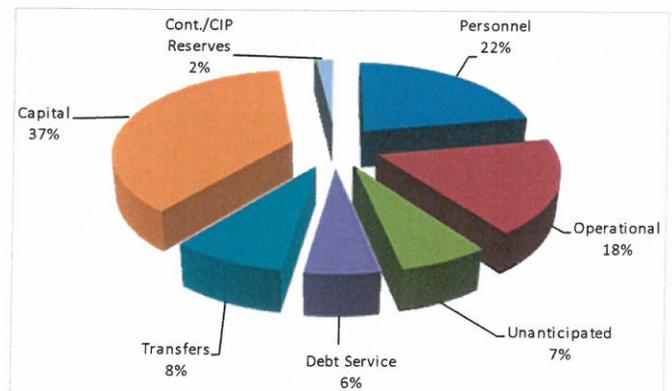
July 1, 2015

Honorable Mayor and City Council:

We are pleased to submit to you the Final budget for the City of Show Low for fiscal year 2016 (July 1, 2015 through June 30, 2016). This budget is the culmination of a collaborative effort by all City departments to deliver a budget that meets the Council's goals for this fiscal year within existing financial constraints.

This year's recommended **\$59,178,029** expenditure limitation budget includes:

1. \$12,968,973 for Personnel Costs
2. \$10,608,471 for Operational Costs
3. \$4,998,458 for inter-fund transfers
4. \$3,353,216 for Debt Service
5. \$22,051,785 for Capital
6. \$1,197,126 for Contingencies/CIP Reserves
7. \$4,000,000 for Unanticipated

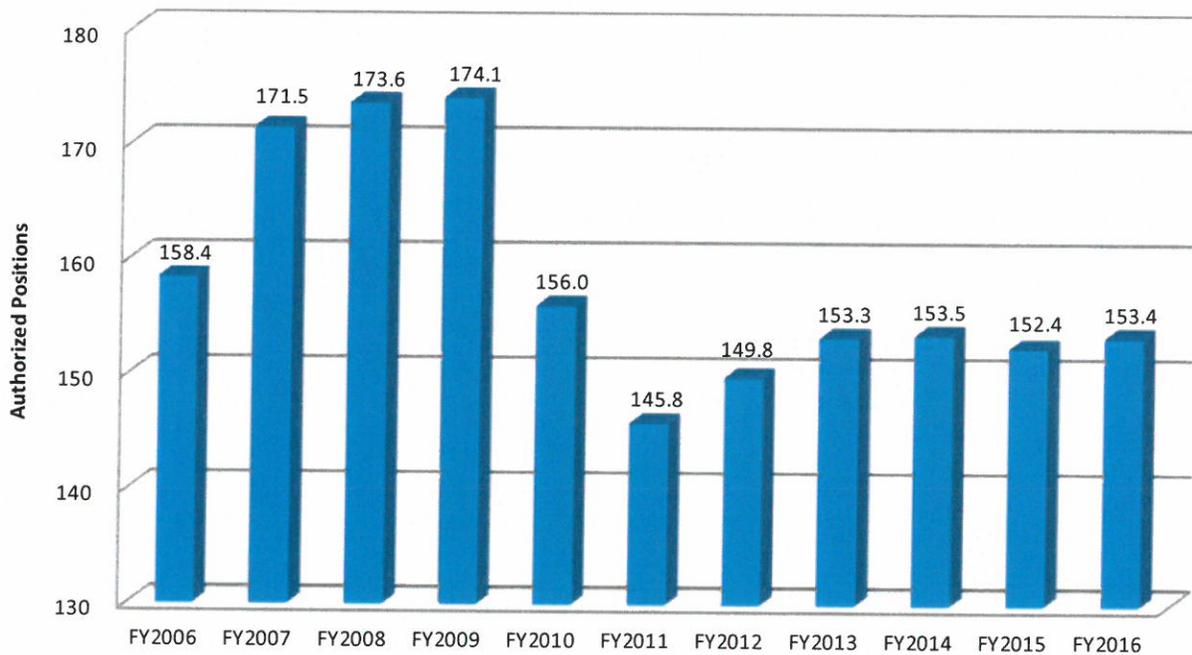


As in previous years, this was once again an extremely challenging budget process. Following several years of significant decline, the last three years of local sales tax revenues (also known as Transaction Privilege Tax, or TPT) are showing indications of growth. Building-related revenues, which also experienced significant declines, have only shown small signs of recovery and continue to be at drastically reduced levels. Non-grant revenues in the General Fund are projected to decrease by approximately \$825,259 (5.6%) from the FY2015 ending estimates. This type of decrease from our ending forecast is expected based upon our conservative budgeting philosophy that programs local sales tax and state-shared revenue amounts at 95% of actual estimates. When compared to the FY2015 amended budget, non-grant revenue in the General Fund is anticipated to increase by \$421,165 (3.1%). As presented, the budget is balanced, conservative, and fiscally sound.

State-shared revenue distributions included in the budget for FY2016 are based on Arizona Department of Revenue (ADOR) estimates. ADOR estimates that distributions to the city will increase slightly in FY2016. As state-shared revenues make up approximately 6% of total revenue and 19% of General Fund and Highway User Revenue Fund (HURF) revenues, any changes to these projections will have a direct impact on our operations. As we have no control over, or input on, the projections developed by the state, we have programmed all state-shared revenues at 95% of state estimates. This more conservative approach will allow us more flexibility in addressing any financial challenges or revenue modifications that may arise throughout the fiscal year.

Following considerable reductions in revenue collections in prior years, revenue collection levels have stabilized and are generally projected to continue at current levels. Our single most significant source of General Fund income is the local sales tax (TPT). Based on current trends, sales tax collections for FY2015 are anticipated to be \$10.28 million, exceeding our budget estimates by \$1.16 million (12.7%) It is anticipated that collections will continue to remain at this level through FY2016. As with state-shared revenues, this is a number that is conservatively estimated and programmed in the budget at 95%.

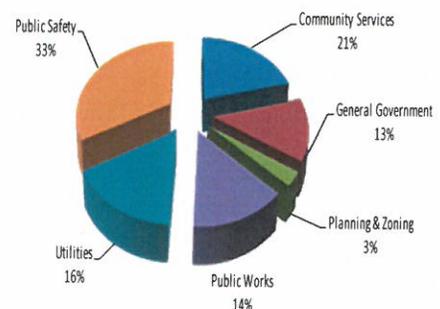
All departments submitted budget requests that concentrated on maintaining the current levels of services to the community. Based on the Council’s priorities, this budget maintains infrastructure funding, provides for opportunities to impact quality of life and economic development, continues to right-size the organization, debt service for the Police Safety Building, and maintains existing service levels.



Personnel:

Overall, the number of authorized positions citywide is 153.4 FTEs, an increase of 1 FTE from what we had in FY2015 and a total reduction of 20.7 FTEs (12%) from our highpoint in FY2009. This increase is a result of the addition of a custodial position in the Maintenance/Facilities Division. As a service organization, personnel remain the single most costly operating 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 \$12.9 million in personnel costs across all funds and departments, an increase of 7% over the FY2015



amended budget. The following are some of the driving factors in this expenditure area:

- An average 4.0% pay adjustment is included for all regular employees. With the implementation of the City's step pay program, each employee is eligible for a step increase based upon a successful rating on an employee's annual performance review. Implementation of this increase will occur in the pay period that includes their anniversary date as recorded in Human Resources. Estimated increased cost: \$278,389 plus all employer paid benefits.
- Mandatory retirement contribution rates have been adjusted for the Arizona State Retirement system. The combined rate for FY2016 is 22.94% (a decrease of 1.2% over FY2015) which both the employee and the City pay equally at a rate of 11.47%. Estimated decrease cost: \$12,935.
- Mandatory retirement contribution rates have been adjusted for the Public Safety Retirement system. The combined rate for FY2016 is 40.98% (an increase of 15.5% over FY2015) of which the employee pays 10.35% and the City pays 30.63%. Estimated increased cost: \$158,735.
- 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. Estimated total cost: \$130,000 (a 6% decrease over FY2015).
- One new position has been included in the final budget.

Operational modifications of note:

Overall, the City continues the practice of reevaluating the services that are provided and continuing to ensure that services provided meet the goals of the Council and are at a level that is adequate. The following are a sampling of noteworthy operational changes included in the recommended FY2016 budget:

- The General Fund subsidy of park lighting costs funded in the **Street Light Improvement District (SLID)** has been maintained because of the reduction in the assessed valuation as directed by the Council. The second and third year of the three year phase in will begin in FY 2016. 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 (FY2014) of this phase-in added \$0.0136 to the SLID tax rate, increasing the tax bill of a \$150,000 home by approximately \$1.73 per year. For FY2015 the current tax rate is \$0.1291. This year (FY 2016) will add an additional \$0.0110 (for a total tax rate of \$0.1401) to the SLID tax rate, increasing the tax bill by approximately \$1.65 to increase the assessment to \$189,000.
- **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 Wastewater Fund will begin building reserves in FY2017 with the completion of the Wastewater Treatment Plant in FY2016. The General Fund reserves include the voter-mandated \$1.0 million and cover all General Fund-subsidized funds including HURF, Aquatics, Airport, and Cemetery. The final

budget does not reserve any wastewater funds due to the ongoing 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 Goal	FY2016 Set-aside
General Fund	\$ 3,007,000	\$ 2,900,000
Water Operations	\$ 630,100	\$ 630,100
Wastewater Operations	\$ 421,100	\$ -

- Computer replacement program.** At the end of FY2015, the City will be back on schedule for a five-year replacement cycle for all of the office computers. This five-year replacement program includes replacing the Library Computer Lab computers as the grant funding for their replacement program was cut.

Capital Projects

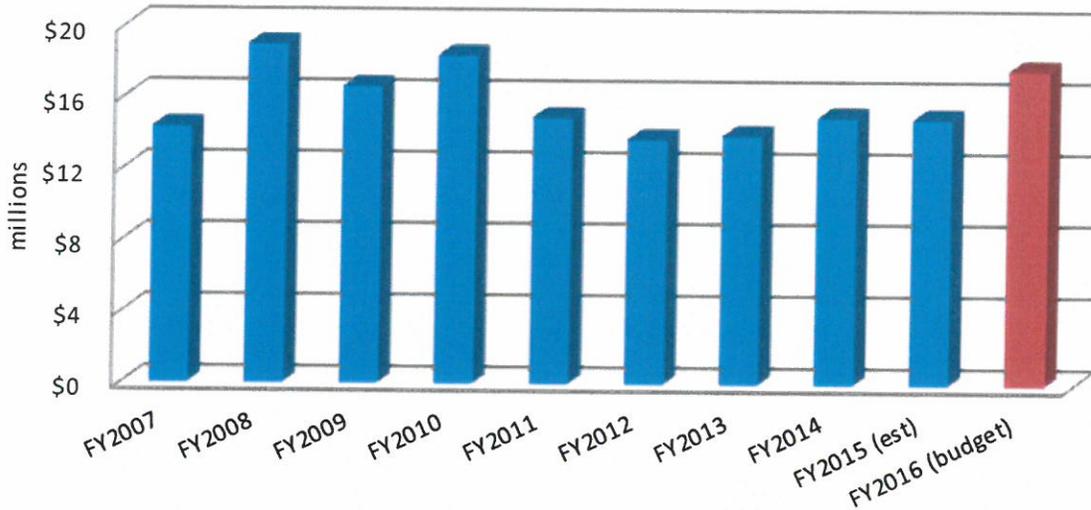
For FY2016, capital projects for all funds, including capital carryover from FY2015 total approximately \$22,051,752, a decrease of \$2,348,033 (9.6%) over FY2015. Projects include equipment purchases, road improvements, overlays, water and sewer line replacements, regional airport enhancements, transit improvements, public safety building tenant improvements, and the wastewater treatment plant expansion. CIP reserves are funds that are dedicated for a specific purpose, such as development impact fees, for which no specific projects have been funded and total \$1,015,600 for FY2016.

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**).

General Fund

The General Fund is the major operating fund of the City with proposed expenditures for FY2016 totaling \$17,649,508. This is an increase of \$1,965,539 (12.5%) over the FY2015 amended budget and an increase of \$2,934,111 (19.9%) over the FY2015 estimated actual. The increase in budget is due mainly to an increase in transfers needed to support other funds. Based on our conservative budget practices, it is anticipated that actual expenditures will be less than the budget in most cases.

City of Show Low, AZ General Fund Expenditures



Highway User Revenue Fund (HURF)

In alignment with the Council’s goals, street maintenance and repair continues to be a priority for the City and it is reflected in this budget. The annual repair and replacement account is programmed at \$450,000, an account used exclusively for the annual slurry sealing, crack sealing, and striping projects, and, currently, pothole repairs. The intent of this program is to slurry every public street and parking lot in the City every five years. This program is reevaluated as part of the CIP process each year to ensure that all of our new and expanded roads are included in the program and that adequate funding is set aside. All capital projects within HURF 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.

Summary

The budget for FY2016 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 budget for FY2016. More detailed information about each City function, and proposed capital projects, is available in the various sections of this final budget document.

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

Budget Calendar *FY2016*

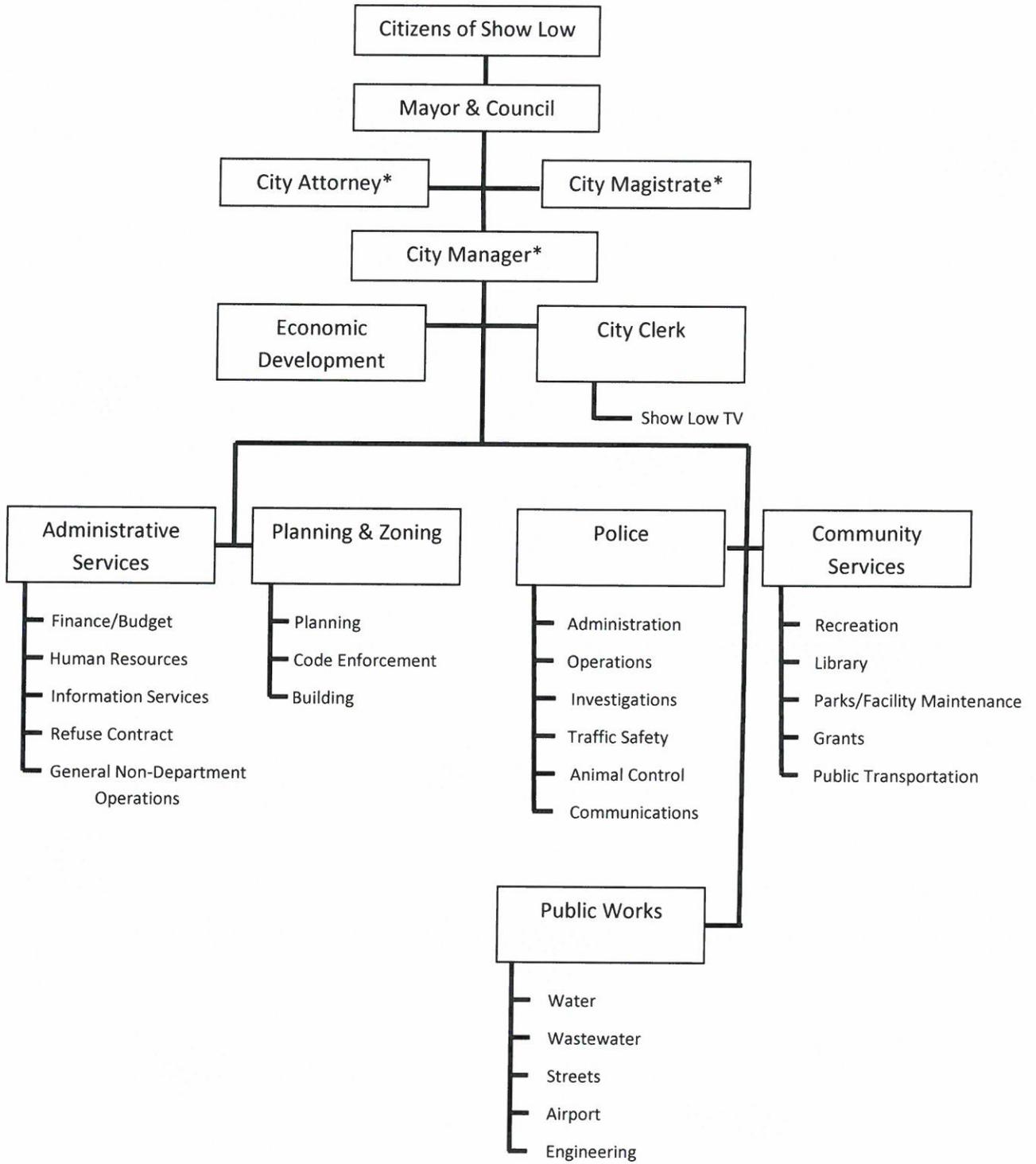
<u>Date</u>	<u>Activity</u>
Tuesday, January 20 6:00 P.M.	City Council Budget Study Session
Thursday, January 22 6:00 P.M.	Town Hall budget meeting
Friday, February 13	Department Budget requests due to Finance – Review and compile requests
Ongoing	City Manager review and revise budget requests with departments
Monday, February 23	City Manager budget review with departments
Monday, March 30	City Manager review of final recommended budget
Friday, April 3	Recommended budget delivered to Council
Tuesday, April 7 6:00 P.M.	City Council budget review - Presentation of recommended budget
Thursday, April 16 6:00 P.M.	Town Hall & City Council Budget Study Session
Thursday, April 23 6:00 P.M.	City Council Budget Study Session
Thursday, April 30 6:00 P.M.	City Council Budget Study Session
Tuesday, May 19 6:00 P.M.	City Council Tentative Budget overview
Tuesday, June 2 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 (Friday, June 6 and Friday, June 13)
Tuesday, June 16 7:00 P.M.	Public Hearing on Final Budget – Council adoption of Final Budget
Tuesday, July 21 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
FY2016 Budget

Department	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FTE Increase (Decrease)
City Attorney	0.0	0.0	1.6	1.6	1.6	1.6	0.0
City Manager	2.0	2.0	2.0	2.0	2.0	2.0	0.0
City Magistrate	4.0	3.0	3.0	3.0	2.5	2.5	0.0
City Clerk	2.0	2.0	2.0	2.0	2.0	2.0	0.0
Administrative Services	8.2	9.2	10.0	10.0	10.0	10.0	0.0
Planning & Zoning	5.0	4.5	4.5	4.5	4.5	4.5	0.0
Library	7.5	7.5	7.5	7.5	7.5	7.5	0.0
Information Services	2.0	2.0	2.0	2.0	2.0	2.0	0.0
Parks Maintenance	5.1	3.0	3.0	3.0	7.0	8.0	1.0
Facilities Maintenance	4.0	4.5	4.0	4.0	0.0	0.0	0.0
Engineering	5.0	5.0	6.0	6.0	6.0	6.0	0.0
Police	46.6	49.4	49.1	49.1	48.1	48.1	0.0
Recreation	14.2	14.2	14.2	14.4	14.8	14.8	0.0
City 4 TV	2.0	2.0	2.3	2.3	2.3	2.3	0.0
Community Services Administration	2.0	2.0	2.0	2.0	2.0	2.0	0.0
Streets	10.0	11.0	11.0	11.0	11.0	11.0	0.0
Airport	4.2	4.5	4.1	4.1	4.1	4.1	0.0
Wastewater	11.5	10.5	10.0	10.0	10.0	11.0	1.0
Water	<u>10.5</u>	<u>13.5</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>	<u>14.0</u>	(1.0)
Total	<u>145.8</u>	<u>149.8</u>	<u>153.3</u>	<u>153.5</u>	<u>152.4</u>	<u>153.4</u>	<u>1.0</u>
 <i>Elected and Commission</i>							
City Council	7.0	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	7.0	0.0



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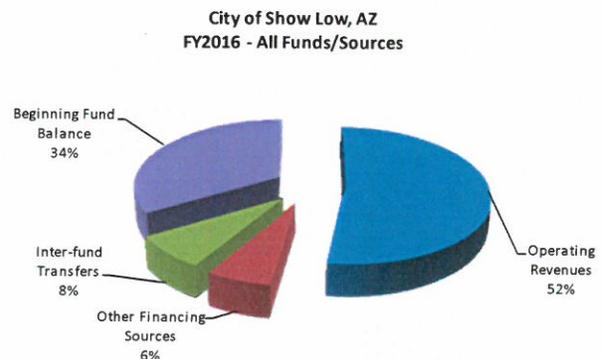


City of Show Low, Arizona FY2016 Revenues

For FY2016 General Fund revenue is expected to increase 3.1% over the FY2015 budget and decrease 5.6% from the FY2015 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 FY2015 estimates.

As presented, the FY2016 budget is balanced and includes \$250,000 programmed as completely unrestricted, unobligated Council contingencies which may be used to offset unanticipated expenditures or additional Council-approved projects. All transfers of funds from any contingency or reserve account requires specific Council approval. Revenue sources for the City of Show Low total \$65,123,545 and are divided into four areas:

1. **Operating Revenue.** Revenue that is collected or earned by the City on an annual basis through the course of doing business. Operating revenue is the portion of total sources that is actually earned during the year and in most cases will be reoccurring. Examples of operating revenue include sales taxes, grants, state-shared revenue, property taxes, program income, user fees, development fees, etc.



2. **Transfers.** Transfers are nothing more than a shift of revenues from one fund to another. Every transfer that is programmed as revenue has an equal amount programmed as an expenditure in another fund. Transfers do not increase the overall amount of money that the City has available to expend; however, they are reflected in the expenditure limitation budget total.
3. **Other Sources.** Other Sources include bond proceeds and unanticipated revenues.
4. **Beginning Fund Balance/Retained Earnings.** The beginning fund balance consists of 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
FY2016 Revenue Sources
Fund Summary**

	Operating Revenues	Transfers In	Other Financing	Beginning Fund Balance	Total Sources
General Fund	13,953,955	517,153	0	5,896,200	20,367,308
HURF	2,762,400	1,034,077	0	1,225,275	5,021,752
SLID	189,300	23,200	0	7,200	219,700
Public Transportation	632,395	81,875	0	105,500	819,770
Cemetery	26,375	0	0	76,800	103,175
Capital Projects/Grants Fund	37,500	1,040,223	4,000,000	3,284,900	8,362,623
Library Development Fee	5,000	0	0	4,100	9,100
Parks and Recreation Facilities Development Fee	0	0	0	45,723	45,723
Transportation Development Fee	29,800	0	0	31,400	61,200
Debt Service	26,300	1,640,850	0	883,600	2,550,750
Improvement District #6	490,300	0	0	(400)	489,900
Improvement District #7	81,800	0	0	(23,900)	57,900
Airport	4,958,820	106,880	0	110,600	5,176,300
Wastewater	2,391,100	135,500	0	3,901,731	6,428,331
Water	3,780,800	0	0	2,560,600	6,341,400
Water Development Impact Fee	0	0	0	0	0
Wastewater Development Impact Fee	0	0	0	2,320,300	2,320,300
Wastewater Capacity Fee	150,500	0	0	0	150,500
Water Capacity Fee	35,500	0	0	84,900	120,400
Refuse	866,600	0	0	41,700	908,300
Aquatic	94,800	398,700	0	(3,700)	489,800
Self-Insured Medical	2,519,900	0	0	335,500	2,855,400
Show Low Bluff - Special Assesment	160,100	0	0	39,600	199,700
Show Low Bluff	78,000	0	0	632,800	710,800
Total	33,271,245	4,979,458	4,000,000	21,561,429	63,812,132

Transfers

Inter-fund transfers total \$4,978,458. Transfers in are budgeted as follows:

1. HURF: \$1,034,077 from the General Fund
2. Public Transportation: \$81,875 from the General Fund
3. Cemetery: \$0 from the General Fund
4. Capital Projects/Grants Fund: \$1,040,223 from the General Fund
5. Aquatic Center: \$398,700 from the General Fund
6. Airport: \$106,880 from the General Fund
7. Street Light Improvement District: \$23,200
8. Debt Service: \$1,562,350 from the General Fund, \$61,200 from the Transportation Fund, \$8,200 from the Wastewater Fund, and \$9,100 from the Library Development Fee Fund. If revenue collections within the Transportation or Library Funds fall below (or exceed) projections, a corresponding adjustment to the General Fund transfer will be made.
9. Wastewater: \$135,500 from the Wastewater Capacity Fee Fund

10. General Fund: \$517,153

- a. from Refuse Fund: \$65,000
- b. from Water Fund: \$189,000 (5% of gross revenue)
- c. from Wastewater Fund: \$119,600 (5% of gross revenue)
- d. from Street Light Improvement District: \$1,200
- e. from Improvement District #5: \$0
- f. from Improvement District #6: \$15,000
- g. from Improvement District #7: \$3,000
- h. from Community Facilities District: \$4,000
- i. from Public Transportation: \$74,630
- j. from Parks DIF Fund: \$45,723

Beginning Fund Balance

The estimated beginning fund balance of \$22,873,842 includes \$2,600,000 of emergency General Fund reserves (\$1.0 million voter-required) and \$1,651,300 of Water Fund reserves (\$1,000,000 for a water treatment plant). Based on the Council's 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 \$421,100 reserve balance over the next few years.

The General Fund's beginning fund balance has been steadily decreasing as the City has completed large capital projects for which we had saved 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 \$4,000,000, which 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).

Operating Revenues

Operating revenues are estimated at \$33,271,245 for FY2016. The largest portion of operating revenues is the City of Show Low's local taxes (\$11,157,200), which are comprised of local sales taxes, franchise fees, and special district assessments. Following this is utility fee revenue (\$7,019,700), which includes all water, wastewater, and sanitation fees. Charges for service, the next largest category (\$4,386,230), include all recreation fees, dispatch fees, impact fees, capacity fees, building inspection fees, and engineering inspection fees. After charges for service is state-shared revenues (\$4,038,500) and intergovernmental revenue, which is comprised mainly of

airport, transit, and police grants/intergovernmental agreements (\$6,051,176). Fines and forfeitures (\$130,100) include all remaining photo enforcement citations as well as other citations. The remaining sources combined make up approximately \$488,339 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.

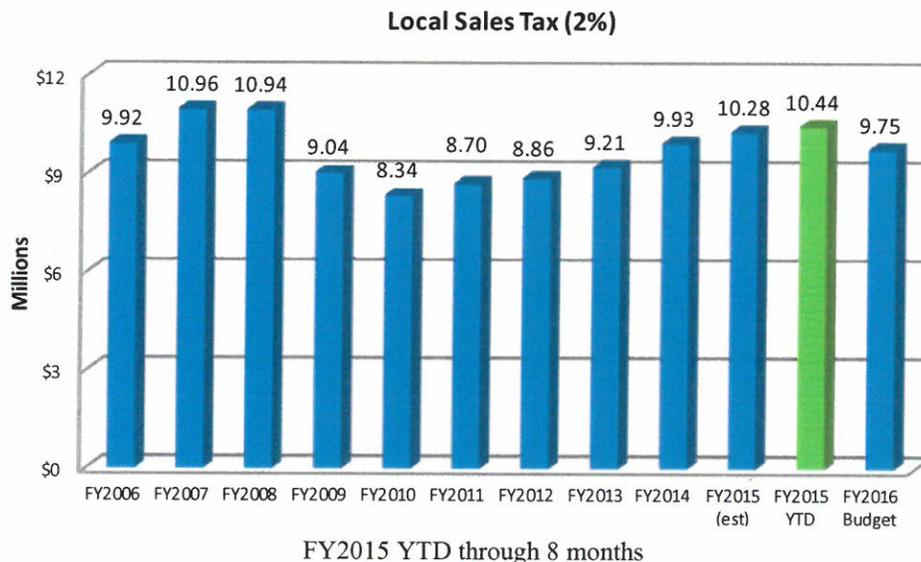
General Fund

The General Fund operating revenue estimate of \$14,471,108 represents an increase of \$457,333 (3.3%) over the FY2015 amended budget of \$14,013,775 and a decrease of \$789,091 (5.2%) from the FY2015 year-end estimated actual. 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 42% 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 \$9.75 million in FY2016. 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 6%. Retail trade continues to be the single most important aspect of the local TPT for the City, accounting for approximately 74% of the total collection.

With the economy continuing to show signs of improvement, TPT collections have been climbing slowly since FY2010. Although we expect that FY2016 collections will exceed FY2015 estimates, we have conservatively programmed this revenue at 95% of FY2015 estimates.

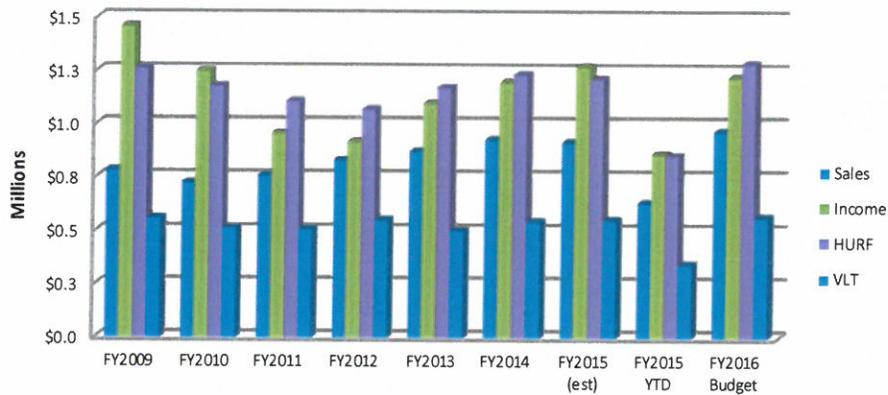


State-Shared Revenue

State-shared revenues represent 20% of General Fund operating revenues. The three sources of General Fund state-shared revenues are state-shared income taxes (\$1,219,300), state-shared sales tax (\$967,500), and vehicle license tax (\$566,500). Distribution of these funds is based on actual collections and population.

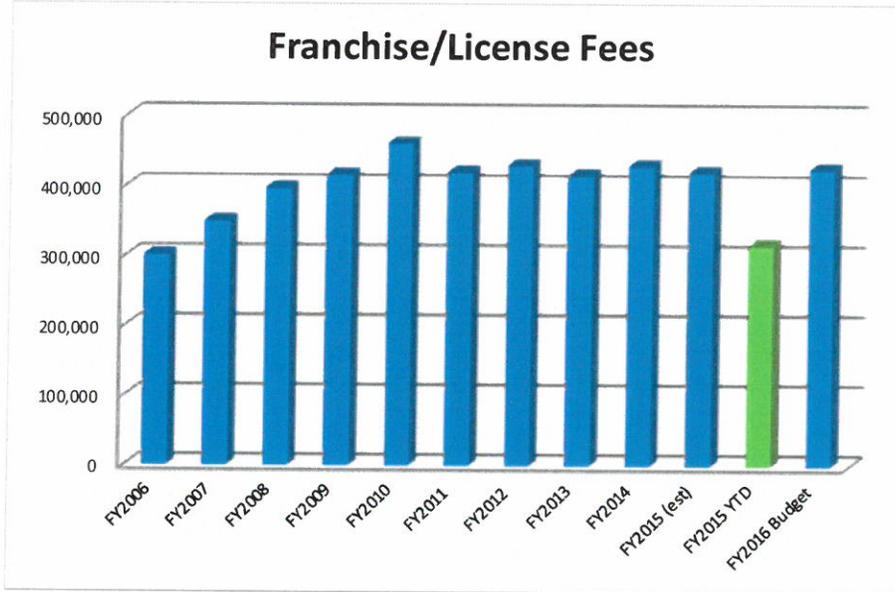
For FY2016 the city is projecting total distributions to be \$2,753,300, a slight decrease over the FY2015 estimate of \$2,835,521. State-shared income tax is based upon actual collections in 2013 and will decrease by 5.51% over FY2015 distributions. An increase of approximately 0.44% is expected in state-shared sales tax and a decrease of 2.65% is expected in vehicle license tax when compared to the FY2015 estimated amounts. To ensure that we meet or exceed our revenue targets, our budget is set at 95% of the state-provided estimates in FY 2016 (\$2,753,300).

State Shared Revenues



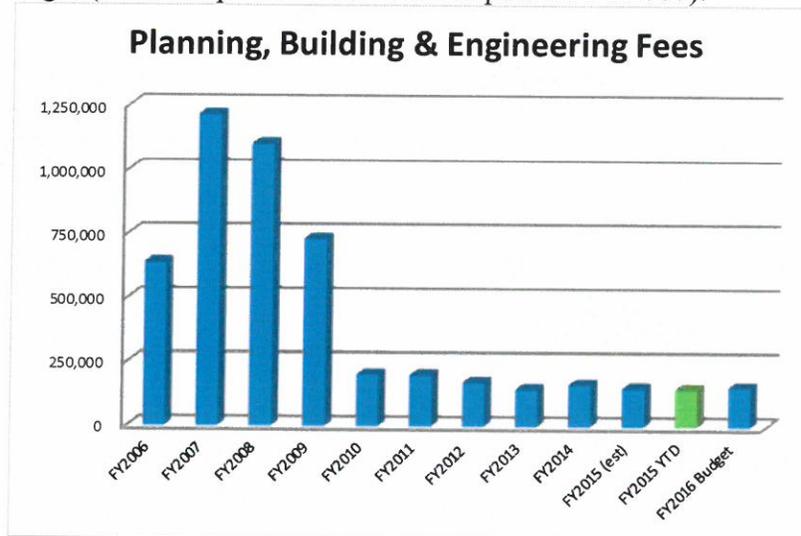
Franchise Fees

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 FY2016. These fees are set at 2% for all utilities except cable which is set at 3%.



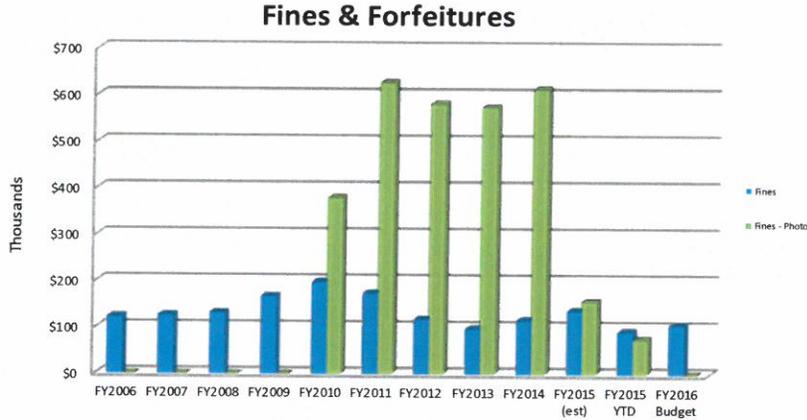
Planning, Building & Engineering Fees

With only a slight increase in the construction market, user fees related to the ongoing development of the City have declined dramatically over the past several years. At the height of the construction market in FY2007, a total of \$1,214,857 in development-related user fees were collected by the City. For FY2016 we are projecting a total of \$155,500 in development-related user fees, a slight increase over the adopted FY2015 budget and a slight decrease from the FY2014 actual budget (and a drop of 87.2% from our peak in FY2007).



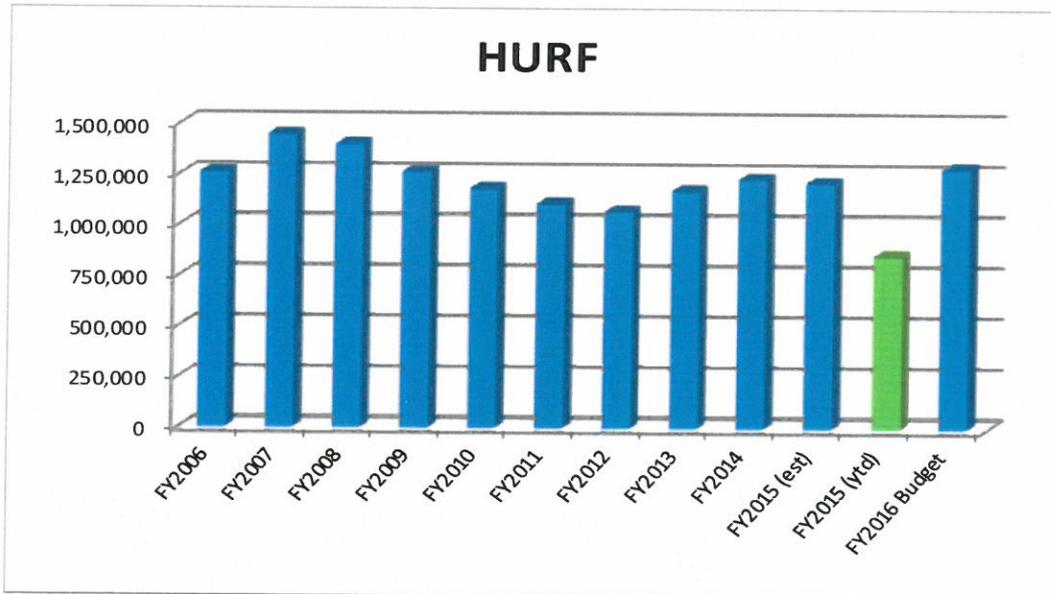
Fines, Forfeitures, and Penalties

Representing 2.2% of General Fund operating revenue fines, forfeitures, and penalties consist of all court-imposed fines issued by the City’s Magistrate Court. With the cessation of the contract with Redflex, the City projects revenue collections in FY2016 to be \$107,000, a decrease of \$186,900 (63.6%) from FY2015.



Highway User Revenue Fund (HURF)

HURF funds, commonly referred to as the gasoline tax, are state-shared revenues that are distributed to cities based on a combination of population and the county of origin of gasoline sales. For FY2016 the city is projecting distributions to be \$1,238,800, per state estimates. As with other state-shared revenues, the budget for HURF is programmed at 95% of the state-provided number (\$1,301,638).

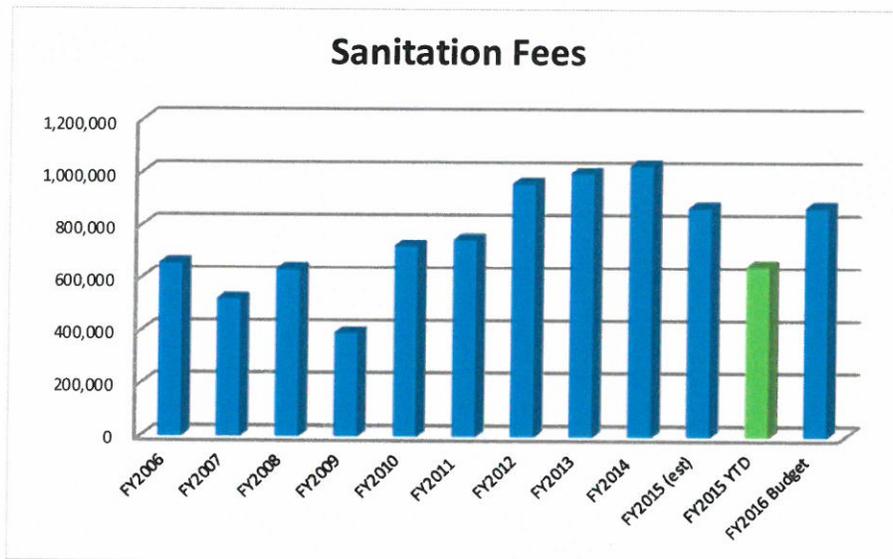


Enterprise Funds

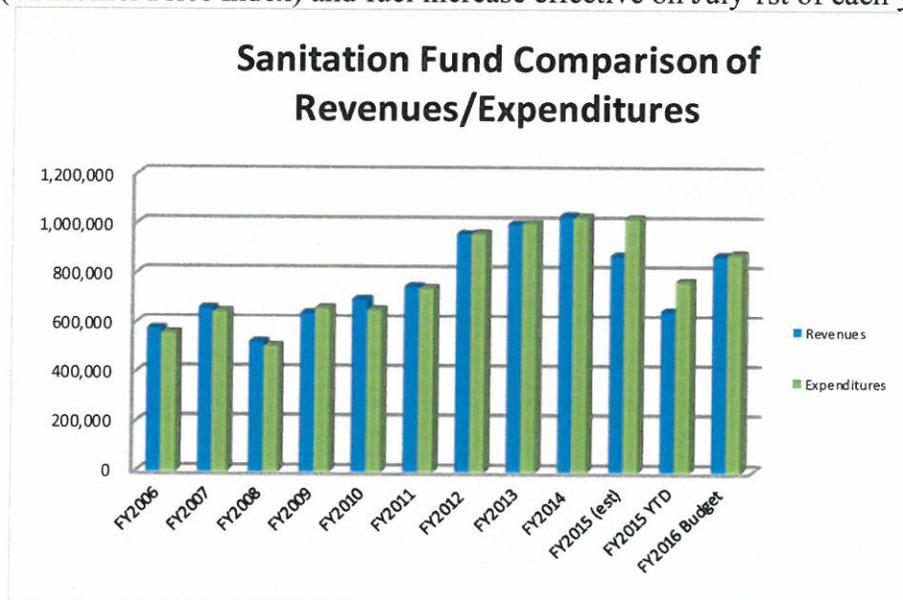
Revenues of Enterprise Funds are established to cover all costs associated with providing a specific service. Enterprise Fund revenue accounts for 22% of all operating revenue earned by the City.

Sanitation

The Sanitation Fund anticipates providing curbside trash and recycling service to 4,800 residences per month in FY2016. The majority of customers will pay the standard rate of \$14.53 per month for this service, the same rate as FY2015. The refuse collection fee is anticipated to generate revenue of \$864,600 in FY2016.

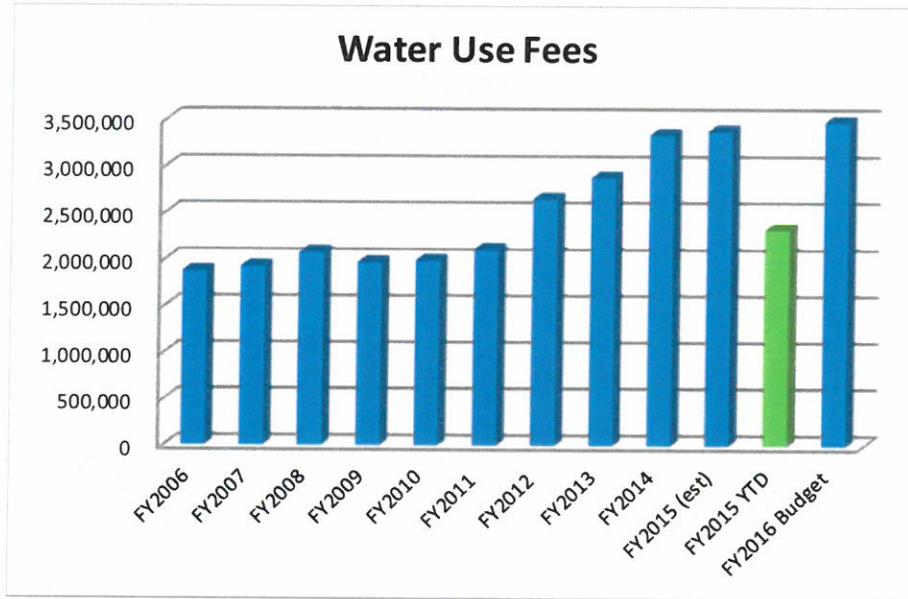


Revenue projections for FY 2016 do not include increased fees associated with the contractual annual CPI (Consumer Price Index) and fuel increase effective on July 1st of each year.

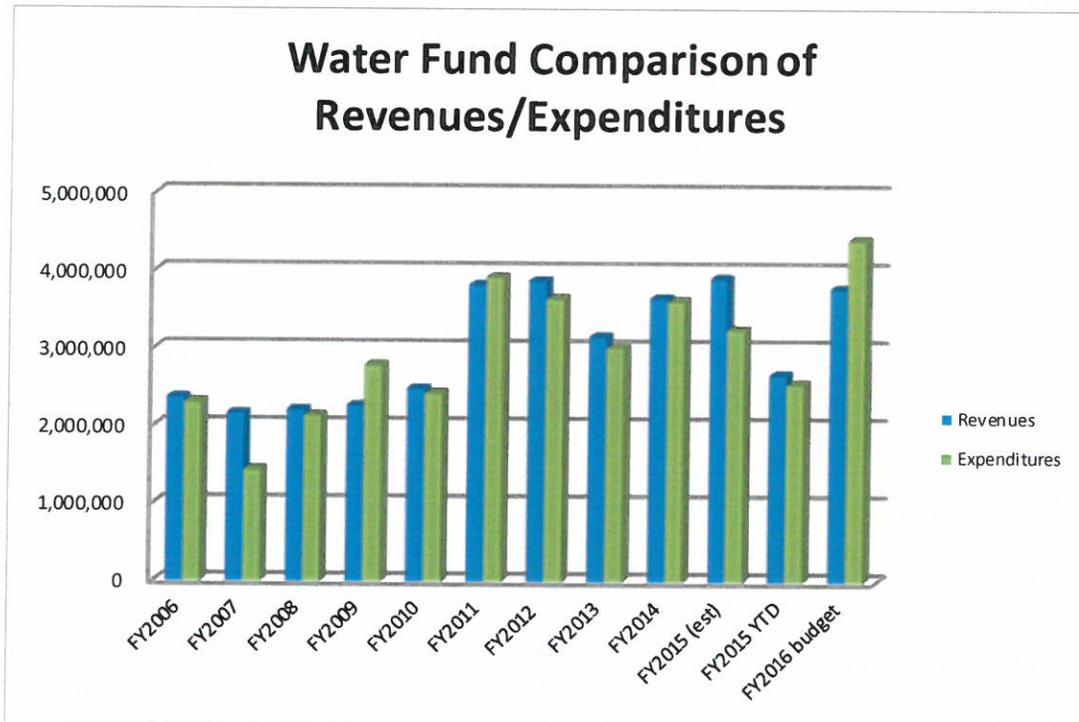


Water Fund

Revenue projections for the Water Fund assume that approximately 6,700 customers will be serviced on a monthly basis.



Revenue projections are based on rates that will be in place on July 1. On January 1, the water service base and usage rates will increase based on the CPI; however, these increases are not programmed into our revenue estimates. Base rates currently range from \$27.90 per month to \$646.92 per month based on meter size (plus 25% for customers located outside the city limits).

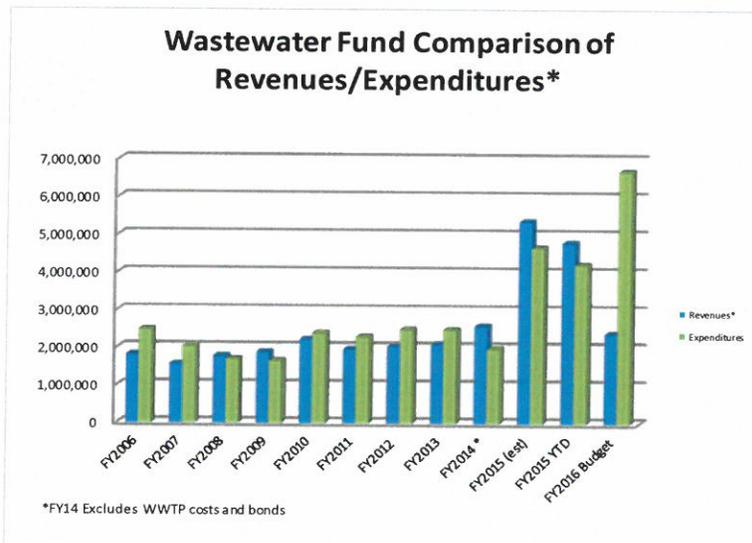


Wastewater Fund

It is anticipated that the Wastewater utility will provide service to approximately 5,600 connections per month. The number of customers is projected to remain relatively flat, which will result in relatively flat revenue. Revenue from user fees is projected at \$2,350,300 for FY2016.



Revenue projections are based on rates that will be in place on July 1. On January 1, the water service base and usage rates will increase based on the CPI; however, these increases are not programmed into our revenue estimates. Base rates range from \$29.97 per month to \$41.50 per month based on type of connection (i.e., residential, hospital, restaurant, etc.).



Wastewater revenues for FY2016 exclude the Capital Reserve of \$239,200

Other Funds

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



City of Show Low, Arizona
City Council
FY2016 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 City Council budget of \$339,700 is a 1.4% increase from the FY2015 amended budget of \$335,025. When adjusted for the \$250,000 council contingency reserves, the budget increases \$4,675 (5.5%). All line items have been held constant, with the exception of Travel & Training, which has been increased due to increases in travel costs and addition conference requirements; and Dues and Memberships, which has been increased due to an increase in membership dues.

City of Show Low, AZ					
City Council					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
COUNCIL					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	44,774	47,019	46,800	46,800	46,800
FICA	3,510	3,581	3,600	3,600	3,600
WORKER'S COMP	111	120	200	200	200
TOTAL PERSONNEL	48,396	50,720	50,600	50,600	50,600
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	0	20	0	0	0
TRAVEL & TRAINING/STAFF	4,977	158	15,000	7,500	18,000
TRVL & TRNG/NON-STAFF BUDGET	0	6,647	0	0	0
DUES & MEMBERSHIPS	13,115	13,214	14,325	14,700	16,000
EXPENDABLE MATERIALS	3,470	4,559	5,000	5,000	5,000
POSTAGE	172	59	100	317	100
CONTINGENCY RESERVE	0	0	250,000	105,000	250,000
TOTAL OPERATING	21,735	24,658	284,425	132,517	289,100
TOTAL COUNCIL	70,131	75,378	335,025	183,117	339,700

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

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

**Position Summary
City Council**

	<u>Actual FY2013</u>	<u>Actual FY2014</u>	<u>Actual FY2015</u>	<u>Budget FY2016</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 2016**

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



City of Show Low, Arizona

City Manager FY2016 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 \$431,600 represents a \$47,600 (12.4%) increase from the FY2015 amended budget of \$384,000. Of this amount, \$353,700 (78%) is for salaries and fringe benefits. Included in this budget is the continuation of the Focused Future II strategic plan as part of the economic development line item in addition to the purchase of a new vehicle (\$35,000).

City of Show Low, AZ					
City Manager					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
CITY MANAGER					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	205,705	218,607	226,300	226,300	233,400
EXCELLENCE PAY	17,478	26,555	30,000	23,000	30,000
MEDICAL INSURANCE	21,844	25,693	33,600	27,000	37,800
FICA	15,144	16,823	14,600	16,966	15,100
RETIREMENT	29,713	27,786	27,200	27,200	27,700
WORKER'S COMP	510	560	900	900	800
OTHER ERE**	306	316	500	500	600
DEFERRED COMP ALLOWANCE	7,666	7,950	8,000	8,000	8,300
TOTAL PERSONNEL	298,366	324,289	341,100	329,866	353,700
OPERATING EXPENDITURES					
REPRODUCTION & PRINTING	0	0	100	100	100
TRAVEL & TRAINING/STAFF	3,504	4,785	5,000	5,000	5,000
DUES & MEMBERSHIPS	2,875	2,224	3,000	3,000	3,000
EXCELLENCE RECOGNITION	534	0	0	0	0
EXPENDABLE MATERIALS	504	170	632	650	800
POSTAGE	103	49	100	100	100
BOOKS & SUBSCRIPTIONS	216	244	149	149	150
ECONOMIC DEVELOPMENT	3,113	6,094	30,000	20,000	30,000
AUTO PARTS & LABOR	786	475	1,104	1,104	900
FUELS & LUBRICANTS	1,077	891	1,215	1,200	1,300
TELEPHONE	834	136	1,600	1,600	1,550
TOTAL OPERATING	13,547	15,069	42,900	32,903	42,900
CAPITAL					
EQUIPMENT PURCHASE	0	0	0	0	35,000
TOTAL CAPITAL	0	0	0	0	35,000
TOTAL CITY MANAGER	311,914	339,358	384,000	362,769	431,600

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

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>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budget</u> <u>FY2016</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:

City Manager - Capital		
Fiscal Year 2016		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
New Vehicle	11-425-495-7410-0000	\$ 35,000
	Total City Manager Capital	<u>\$ 35,000</u>



City of Show Low, Arizona
City Attorney
FY2016 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 \$257,600 is \$10,500 (4.2%) higher than the amended FY2015 budget amount of \$247,100.

City of Show Low, AZ					
City Attorney					
Fiscal Year 2016					
	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 Budget	FY2015 Estimate	FY2016 BUDGET
CITY ATTORNEY					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	26,981	116,865	122,000	118,057	129,702
PART-TIME WAGES	4,607	19,337	22,700	22,700	23,298
MEDICAL INSURANCE	3,298	14,705	16,800	16,800	18,900
FICA	2,286	9,825	10,400	10,647	10,500
RETIREMENT	3,519	15,609	16,900	16,900	17,600
WORKER'S COMP	70	319	500	500	500
OTHER ERE**	42	168	300	300	400
TOTAL PERSONNEL	40,803	176,828	189,600	185,904	200,900
OPERATING EXPENDITURES					
COUNTY PROSECUTION	35,033	43,451	35,100	35,100	35,100
GENERAL COUNSEL	115,022	273	15,000	8,000	15,000
GENERAL COUNSEL - LEGAL ASSIST	23,922	0	0	0	0
CITY PROSECUTION	10,379	0	0	0	0
REPRODUCTION & PRINTING	742	0	0	0	0
LEGAL ADS & NOTICES	8	0	400	512	400
TRAVEL & TRAINING/STAFF	939	1,717	3,000	3,000	3,000
DUES & MEMBERSHIPS	0	515	1,500	1,500	700
EXPENDABLE MATERIALS	87	150	400	400	400
POSTAGE	202	207	400	400	400
BOOKS & SUBSCRIPTIONS	7	1,140	1,500	1,500	1,500
TELEPHONE	112	151	200	200	200
TOTAL OPERATING	186,451	47,603	57,500	50,612	56,700
TOTAL CITY ATTORNEY	227,254	224,432	247,100	236,516	257,600

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

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>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budget</u> <u>FY2016</u>	<u>change</u>
City Attorney	0.0	1.0	1.0	1.0	0.0
Administrative Assistant	<u>0.0</u>	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>	<u>0.0</u>
	<u>0.0</u>	<u>1.6</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 2016		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
City Clerk
FY2016 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, oversees the Show Low TV division; and prepares and disseminates information on City government services and programs to citizens and the media.

Departmental Budget:

The City Clerk’s Office budget of \$272,900 is a \$2,500 (.92%) increase from the FY2015 amended budget of \$270,400. This increase is attributed to a small increase in required personnel benefits and a decrease of \$20,000 in election expenses, as elections typically are held every other year; elections expenses were included in the FY2015 budget.

City of Show Low, AZ					
City Clerk					
Fiscal Year 2016					
	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
City Clerk					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	129,780	142,813	150,500	150,500	166,000
MEDICAL INSURANCE	21,618	25,060	33,600	33,600	37,800
FICA	9,850	10,670	11,500	11,500	12,700
RETIREMENT	14,793	16,388	17,500	17,500	19,000
WORKER'S COMP	322	365	600	600	600
OTHER ERE**	245	256	300	300	400
TOTAL PERSONNEL	176,608	195,553	214,000	214,000	236,500
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	720	780	800	800	800
OTHER CONTRACTUAL SERVICE	459	171	800	800	800
ADVERTISING & PUBLICITY	557	624	1,000	1,000	1,000
LEGAL ADS & NOTICES	1,428	804	4,000	2,500	4,000
REPRODUCTION & PRINTING	3,360	3,360	4,500	4,500	4,500
TRAVEL & TRAINING/STAFF	1,590	2,811	3,400	1,900	3,400
DUES & MEMBERSHIPS	700	380	500	500	500
EXPENDABLE MATERIALS	534	686	900	900	900
POSTAGE	84	106	200	200	200
BOOKS & SUBSCRIPTIONS	82	38	100	100	100
AUTO PARTS & LABOR	1,372	968	0	0	0
FUELS & LUBRICANTS	3,829	3,331	0	0	0
RENTAL & MAINTENANCE CONTRACTS	4,623	4,102	5,000	5,000	5,000
TELEPHONE	112	148	200	200	200
ELECTION EXPENSES	18,635	806	35,000	7,700	15,000
TOTAL OPERATING	38,086	19,116	56,400	26,100	36,400
TOTAL CITY CLERK	214,694	214,669	270,400	240,100	272,900

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

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

Position Summary					
City Clerk					
	<u>Actual FY2013</u>	<u>Actual FY2014</u>	<u>Actual FY2015</u>	<u>Budget FY2016</u>	<u>change</u>
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:

No capital items have been programmed for this department.

City Clerk - Capital		
Fiscal Year 2016		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		<u> </u>
	Total City Clerk's Capital	<u> -</u>



City of Show Low, Arizona
Show Low TV
FY2016 Budget

Program Goal:

The Show Low TV division 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 Show Low TV budget of \$198,500 is an increase of \$11,040 (5.9%) over the FY2015 budget of \$187,460. Increases in Other Contractual Services and Repairs & Maintenance due to additional licensing for the live online streaming with music content and maintenance contract for the editing software, as well as Small Equipment/Capital increases for Tricaster upgrades for two systems and a new editing system for Editor 3 are the main impacts on this budget.

City of Show Low, AZ					
Show Low TV					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
SHOW LOW TV					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	67,596	71,865	73,996	74,400	80,288
PART-TIME WAGES	32,337	40,332	37,800	37,800	39,312
MEDICAL INSURANCE	15,691	17,848	16,800	18,571	18,900
FICA	7,538	8,227	8,600	8,600	9,200
RETIREMENT	7,706	8,254	8,700	8,700	9,200
WORKER'S COMP	670	756	1,200	1,200	1,100
RECRUITMENT & PROCESSING	0	414	404	824	0
OTHER ERE**	124	128	300	300	300
TOTAL PERSONNEL	131,662	147,825	147,800	150,395	158,300
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	10,036	12,300	12,300	12,300	15,700
TRAVEL & TRAINING/STAFF	1,108	2,242	3,000	3,000	3,000
DUES & MEMBERSHIPS	375	390	400	400	400
EXPENDABLE MATERIALS	3,391	3,525	3,428	4,474	3,600
POSTAGE	219	31	346	406	200
SMALL EQUIPMENT/CAPITAL	3,717	2,954	16,160	16,947	10,500
AUTO PARTS & LABOR	345	442	526	649	500
FUELS & LUBRICANTS	423	759	1,000	1,082	1,000
REPAIRS & MAINTENANCE	1,809	801	1,500	1,500	3,900
TELEPHONE	845	859	1,000	1,000	1,400
TOTAL OPERATING	22,268	24,301	39,660	41,758	40,200
TOTAL SHOW LOW TV	153,930	172,126	187,460	192,153	198,500

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

Show Low TV staffing is comprised of 2.3 FTE employees, a full-time Manager and three part-time Video/Editing technicians.

Position Summary					
Show Low TV					
	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budget</u> <u>FY2016</u>	<u>change</u>
Cable TV Manager	1.0	1.0	1.0	1.0	0.0
Video Technician	<u>1.3</u>	<u>1.3</u>	<u>1.3</u>	<u>1.3</u>	<u>0.0</u>
Total	<u>2.3</u>	<u>2.3</u>	<u>2.3</u>	<u>2.3</u>	<u>0.0</u>

Capital:

No capital items have been programmed for this department.

Show Low TV - Capital		
Fiscal Year 2016		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		-



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City of Show Low, Arizona
General Operations
FY2016 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 department's budget are the costs for general City services such as the unemployment, insurance, community promotions, and general capital projects. All economic development subsidies and activities are programmed through this department, as are all City subsidies of local organizations.

The General Operations Department budget of \$5,349,605 represents an increase of \$1,237,471 (30.1%) from the FY2015 budget of \$4,112,134. This increase is directly attributed to an increase in insurance premiums, a slight increase in Community Promotions Program support, the addition of \$25,000 for the Right-of-Way Landscaping Program, and \$25,000 for Department of Revenue processing fees for the FY2016 budget year.

City of Show Low, AZ					
General Operations					
Fiscal Year 2016					
	FY2014 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
OPERATING EXPENDITURES					
JAIL FEES	62,927	53,327	150,000	140,000	140,000
OTHER CONTRACTUAL SERVICES	0	0	0	0	25,000
ORGANIZATIONAL SUPPORT	78,128	78,729	95,000	95,000	95,000
COMMUNITY PROMOTION PROGRAMS	88,693	77,836	114,350	0	0
CONTRIBUTIONS	0	1,000	150	114,500	131,200
DEVELOPMENT OPPORTUNITIES	30,405	0	242,000	50,000	220,000
NUISANCE ABATEMENT	1,074	0	0	0	0
BEAUTIFICATION PROGRAM	0	7,048	10,000	200	10,000
ROW LANDSCAPING PROGRAM	0	0	0	0	25,000
UNEMPLOYMENT	6,156	7,896	10,000	5,000	10,000
INSURANCE PREMIUMS	334,456	362,724	350,000	391,000	396,000
CASUALTY LOSS	186	0	20,000	5,000	20,000
TOTAL OPERATING	602,026	588,561	991,500	800,700	1,072,200
CAPITAL					
DEVELOPMENT AGREEMENT OBLIGATIONS	0	0	10,100	10,100	10,100
TRANSFERS OUT	3,840,114	4,027,100	3,110,534	3,273,678	4,267,305
TOTAL CAPITAL	3,840,114	4,027,100	3,120,634	3,283,778	4,277,405
TOTAL General Operations	4,442,140	4,615,661	4,112,134	4,084,478	5,349,605

The recommended funding for Organizational Support and Community Promotions increases by \$16,700 for FY2016 and includes funding for the organizations/programs listed below. Funding for one-time event sponsorships was included in the FY2015 budget and is included again, as a one-time item. The intent of this program is to allow the City to financially participate in non-City sponsored events which directly impact tourism to the City. The tables below show historical spending, the amount requested, and the amounts recommended for funding.

Description - Organizational Support	FY2013	FY2014	FY2015	Request FY2016	Funded FY2016
	Chamber of Commerce	52,500	55,000	55,000	55,000
White Mountain Partnership	20,000	20,000	20,000	20,000	20,000
Event Sponsorships (tourism)	15,000	15,000	15,000	15,000	15,000
REAL AZ Corridor	2,000	2,000	5,000	5,000	5,000
	<u>89,500</u>	<u>92,000</u>	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>

Community Promotions programmed at \$131,200 includes the following items:

Description - Community Promotions	FY2013	FY2014	FY2015	Request FY2016	Funded FY2016
	White Mountain Meals-on Wheels/Senior Center	30,000	30,000	40,000	40,000
Show Low Historical Society	24,000	24,000	30,000	30,000	30,000
Fireworks (Show Low Fire Department)	12,500	15,000	17,000	17,000	17,000
Christmas Lights	10,000	10,000	10,000	10,000	10,000
Miscellaneous	7,500	6,000	6,000	6,000	6,000
Humane Society	4,000	0	0	0	0
Rodeo	2,500	3,500	3,500	3,500	3,500
Geo Cashing	0	0	0	3,200	3,200
White Mountain Safe House	1,500	1,500	1,500	1,500	1,500
Summit Healthcare	0	1,000	1,500	1,500	1,500
Scouts	1,000	1,000	1,000	1,000	1,000
White Mountain Symphony	1,000	2,000	2,000	2,000	2,000
Show Low High School Grad Night	1,000	1,000	2,000	2,000	2,000
	<u>95,000</u>	<u>95,000</u>	<u>114,500</u>	<u>117,700</u>	<u>117,700</u>

Funding for the Geo Cashing program is an addition to this year's Community Promotions.

Capital:

The City has demonstrated a commitment to long-term planning in the area of land acquisition to further the Council's strategic objectives.

General Operations - Capital		
Fiscal Year 2016		
Description	Account	Amount
Development Agreement Obligations	11-402-430-8130-0000	10,100
Land Acquisition/Cleanup	22-402-495-7400-1209	400,000
Open Space Preservation	22-495-495-7416-0000	<u>298,800</u>
		<u>708,900</u>

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 2016	
<u>Transfers</u>	<u>Amount</u>
Highway Users Revenue Fund (HURF)	1,034,077
Street Light Improvement District (SLID) - Park Lighting Subsidy	23,200
Public Transportation	81,875
White Mountain Partnership	20,000
Airport	106,880
Aquatics	398,700
Debt Service	1,562,350
Projects Fund	1,040,223
Total Transfers from General Fund	<u>4,267,305</u>



City of Show Low, Arizona
Human Resources Division
FY2016 Budget

Program Goal:

The Human Resources Division 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 City employees.

Department Budget:

The Human Resources Division budget of \$287,600 represents an increase of \$28,700 (11%) over the FY2015 budget of \$258,900.

City of Show Low, AZ					
Human Resources					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
HUMAN RESOURCES					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	106,806	144,425	150,100	152,344	167,400
MEDICAL INSURANCE	15,872	22,107	50,400	50,400	56,700
FICA	7,966	10,808	11,500	11,500	12,800
RETIREMENT	12,133	16,574	17,400	17,832	19,200
WORKER'S COMP	264	369	600	600	600
OTHER ERE**	191	265	300	300	400
TOTAL PERSONNEL	143,231	194,548	230,300	232,976	257,100
OPERATING EXPENDITURES					
PUBLIC SAFETY RETIREMENT BOARD	4,302	0	2,400	2,400	2,400
LEGAL FEES	1,769	1,298	0	0	0
REPRODUCTION & PRINTING	211	86	1,100	1,100	1,100
TRAVEL & TRAINING/STAFF	4,778	5,189	5,600	5,600	5,600
DUES & MEMBERSHIPS	704	1,204	1,100	1,100	1,100
EMPLOYEE BENEFITS	8,551	8,645	10,800	10,800	10,800
RANDOM DRUG TESTING	1,787	2,069	2,400	2,400	2,300
RECRUITMENT AND PROCESSING	2,195	0	0	0	0
OCCUPATIONAL TESTING/IMMUNIZATIONS	7,018	1,635	3,500	3,500	5,500
EXPENDABLE MATERIALS	905	798	868	1,000	1,000
POSTAGE	176	101	100	100	100
BOOKS & SUBSCRIPTIONS	0	278	132	272	0
RENTAL & MAINTENANCE CONTRACTS	0	585	400	400	400
TELEPHONE	161	439	200	200	200
TOTAL OPERATING	32,555	22,327	28,600	28,872	30,500
TOTAL HUMAN RESOURCES	175,787	216,876	258,900	261,848	287,600

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

The Human Resources Division is comprised of 3.0 FTE employees, the Human Resource Manager, Human Resources Clerk, and Loss Control/Safety Coordinator. The last position allows us to proactively 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 FY2013</u>	<u>Actual FY2014</u>	<u>Actual FY2015</u>	<u>Budget FY2016</u>	<u>change</u>
Human Resources Director	1.0	0.0	0.0	0.0	0.0
Human Resources Manager	0.0	1.0	1.0	1.0	0.0
Human Resources Analyst	1.0	0.0	0.0	0.0	0.0
Loss Control/Safety Coordinator	0.0	1.0	1.0	1.0	0.0
Human Resources Clerk	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
	<u>2.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>

Capital:

No capital items have been programmed for this department.

Human Resources - Capital		
Fiscal Year 2016		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Information Systems
FY2016 Budget

Program Goal:

The Information Systems 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, building security, and computer network systems.

Departmental Budget:

The Information Systems budget of \$421,850 is a \$43,610 (11.5%) increase over the FY2015 budget of \$378,240. This increase is directly impacted by the five-year computer replacement program designed to keep the City's computer technology and applications up-to-date, and the purchase of a new city-wide telephone system and equipment.

City of Show Low, AZ					
Information Systems					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
INFORMATION SYSTEMS					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	114,600	96,628	117,410	110,630	114,900
OVERTIME	0	136	90	90	2,600
MEDICAL INSURANCE	22,216	25,721	33,600	34,639	37,800
FICA	8,750	7,018	9,000	9,000	9,000
RETIREMENT	11,727	10,877	13,600	13,600	13,500
WORKER'S COMP	1,940	1,176	3,100	3,100	2,700
RECRUITMENT AND PROCESSING	0	1,017	0	0	0
OTHER ERE**	192	151	300	300	300
TOTAL PERSONNEL	159,425	142,724	177,100	171,359	180,800
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	3,298	22,338	15,500	15,622	2,800
OTHER CONTRACTUAL SERVICE	2,249	2,718	2,800	2,800	2,800
TRAVEL & TRAINING/STAFF	0	451	8,100	4,000	5,600
EXPENDABLE MATERIALS	0	65	1,243	1,577	1,000
POSTAGE	87	51	100	100	100
SMALL EQUIPMENT/CAPITAL	36,706	33,223	10,747	11,000	40,400
PRINTER SUPPLIES	2,775	2,921	2,500	1,686	2,500
AUTO PARTS & LABOR	291	219	500	500	500
FUELS & LUBRICANTS	516	405	500	500	250
RENTAL & MAINTENANCE CONTRACTS	18,676	13,029	23,325	23,795	27,700
REPAIRS & MAINTENANCE	6,668	10,178	6,625	5,000	9,000
TELEPHONE	60,705	56,005	59,000	59,000	52,000
INTERNET CONNECTIVITY	7,645	7,703	9,000	9,000	0
TOTAL OPERATING	139,616	149,306	139,940	134,580	144,650
CAPITAL					
EQUIPMENT PURCHASE	13,433	0	90,200	90,200	96,400
TOTAL CAPITAL	13,433	0	90,200	90,200	96,400
TOTAL INFORMATION SYSTEMS	312,475	292,029	407,240	396,139	421,850

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

Each year, funds are programmed within Information Systems in the event that a server needs to be replaced or added. For FY2016 no funds are included as the network was upgraded, which will include new hardware. These component replacements will not need to be funded again until 2018.

The Information Systems Department is comprised of 2.0 FTEs, the Information Systems Manager and Information Systems Technician.

Position Summary					
Information Systems					
	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budget</u> <u>FY2016</u>	<u>change</u>
Information Systems Manager	1.0	1.0	1.0	1.0	0.0
Information Systems Technician	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	0.0
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

Capital:

For FY2016 \$52,400 has been programmed for the implementation of a virtual Police Department network system that will consolidate hardware, refresh and streamline resource allocation. This system will also allow for offsite storage capability for both City Hall and the Police Department networks at the opposite locations. A new phone system and equipment has been programmed for \$44,000.

Information Systems - Capital		
Fiscal Year 2016		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Virtual PD Network	11-440-495-7410-0000	52,400
City-wide Phone System/Equipment	11-440-495-7410-0000	<u>44,000</u>
Total Information Services Capital		\$ 96,400



City of Show Low, Arizona

Finance

FY2016 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 \$689,000 represents an increase of \$21,100 (3.2%) over the FY2015 budget of \$667,900.

City of Show Low, AZ					
Finance					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
FINANCE					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	301,959	301,484	335,581	320,000	337,200
PART-TIME WAGES	0	0	0	0	0
OVERTIME	9	687	69	0	0
MEDICAL INSURANCE	69,996	73,924	117,600	90,000	132,300
FICA	23,276	22,670	25,700	25,700	25,800
RETIREMENT	33,968	32,504	38,000	35,000	38,100
WORKER'S COMP	749	777	1,300	1,300	1,100
OTHER ERE**	551	491	800	800	800
TOTAL PERSONNEL	430,508	432,536	519,050	472,800	535,300
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	33,626	47,445	45,202	45,250	45,000
OTHER CONTRACTUAL SERVICE	1,178	3,311	500	500	500
LEGAL ADS & NOTICES	535	96	762	762	600
REPRODUCTION & PRINTING	780	1,558	1,500	1,500	1,500
TRAVEL & TRAINING/STAFF	3,816	3,131	5,000	5,000	5,000
DUES & MEMBERSHIPS	2,647	1,565	2,500	2,500	2,500
RECRUITMENT AND PROCESSING	187	6,449	150	1,706	0
OFFICE SUPPLIES	13,317	11,715	11,000	11,275	13,500
EXPENDABLE MATERIALS	2,560	2,501	1,637	1,710	1,500
POSTAGE	3,092	3,900	2,700	3,225	2,700
SMALL EQUIPMENT/CAPITAL	567	628	0	0	0
BOOKS & SUBSCRIPTIONS	0	93	0	0	0
AUTO PARTS & LABOR	0	0	2,585	3,329	2,200
FUELS & LUBRICANTS	0	0	3,415	3,800	3,800
RENTAL & MAINTENANCE CONTRACTS	11,856	13,028	12,000	15,205	15,000
TELEPHONE	210	227	300	648	300
OVER/SHORT EXPENSE	154	(106)	0	(10)	0
BANK CHARGES	48,030	54,807	59,600	51,000	59,600
TOTAL OPERATING	122,555	150,345	148,850	147,400	153,700
TOTAL FINANCE	553,064	582,882	667,900	620,200	689,000

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

The department produces payroll, maintains the accounting system, coordinates the budget and audit processes, accepts and processes receipts of all City funds, maintains investments, manages the financial aspects of all improvement districts, and performs all utility billing functions (in coordination with the Public Works Department).

The Finance Department is comprised of 7.0 FTE employees.

Position Summary					
Finance Department					
	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budget</u> <u>FY2016</u>	<u>change</u>
Administrative Services Director	0.0	1.0	1.0	1.0	0.0
Finance Director	1.0	0.0	0.0	0.0	0.0
Accounting Manager	1.0	1.0	1.0	1.0	0.0
Sr. Account Clerk	1.0	2.0	2.0	1.0	(1.0)
Account Clerk 2	0.0	0.0	0.0	2.0	2.0
Account Clerk	2.0	2.0	2.0	1.0	(1.0)
Customer Service Representative	<u>1.2</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
	<u>6.2</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.

Finance - Capital		
Fiscal Year 2016		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Planning and Zoning
FY2016 Budget

Program Goal:

The Planning and 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 and Zoning Department budget of \$477,700 represents an increase of \$48,200 (11.2%) from the FY2015 budget of \$429,500. A large part of the increase is due to a one-time expense of \$25,000 for new permit software.

City of Show Low, AZ					
Planning & Zoning					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
PLANNING & ZONING					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	247,487	260,068	267,800	267,800	279,200
PART-TIME WAGES	0	967	0	0	0
OVERTIME	0	100	0	0	0
MEDICAL INSURANCE	41,851	51,318	75,600	58,000	85,000
FICA	19,153	19,586	20,500	20,500	21,400
RETIREMENT	27,179	28,943	30,300	30,300	31,300
WORKER'S COMP	1,874	2,372	3,700	3,700	3,300
RECRUITMENT & PROCESSING	0	62	0	0	0
OTHER ERE**	440	468	600	600	600
TOTAL PERSONNEL	337,983	363,882	398,500	380,900	420,800
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING	0	0	4,000	2,000	4,000
OTHER CONTRACTUAL SERVICE	0	0	0	0	25,000
LEGAL ADS & NOTICES	59	207	2,000	2,000	2,000
REPRODUCTION & PRINTING	658	706	1,500	1,500	1,000
TRAVEL & TRAINING/STAFF	1,760	2,965	4,000	4,000	4,000
TRAVEL & TRAINING/NON-STAFF	319	233	1,500	1,500	1,500
DUES & MEMBERSHIPS	879	794	1,405	2,102	1,600
EXPENDABLE MATERIALS	830	888	895	1,000	1,000
POSTAGE	1,509	1,529	2,800	2,800	2,800
SMALL EQUIPMENT/CAPITAL	0	38	0	0	0
BOOKS & SUBSCRIPTIONS	1,111	368	400	300	1,500
AUTO PARTS & LABOR	1,004	168	1,000	1,000	1,000
FUELS & LUBRICANTS	2,105	1,907	2,000	2,000	2,000
RENTAL & MAINTENANCE CONTRACTS	15,468	8,829	8,000	8,000	8,000
TELEPHONE	1,129	1,127	1,500	1,500	1,500
TOTAL OPERATING	26,831	19,759	31,000	29,702	56,900
TOTAL PLANNING & ZONING	364,813	383,641	429,500	410,602	477,700

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

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 the Planning and Zoning Department has also decreased. Excluding the seven Planning and Zoning Commission

members, staffing in this department has dropped from 12.7 FTEs in FY2008 to the current 4.5 FTEs.

Position Summary Planning & Zoning					
	<u>Actual FY2013</u>	<u>Actual FY2014</u>	<u>Actual FY2015</u>	<u>Budget FY2016</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	0.0	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
Admin Asst II (50% Engineer)	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>
	<u>4.5</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 2016		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Community Services Administration
FY2016 Budget

Program Goal:

Community Services Administration coordinates the operations of the Library, Grants, Recreation, Parks and Facilities Maintenance, Information Services, and Aquatics 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 \$196,000 is a \$63,400 (24.4%) decrease over the FY2015 budget of \$259,400. This decrease is attributed to a decrease in Professional & Consulting Services requirements as well as personnel costs.

City of Show Low, AZ					
Community Services Administration					
Fiscal Year 2016					
	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
COMMUNITY SERVICES ADMIN					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	117,475	131,133	170,978	120,000	122,400
PART-TIME WAGES	3,640	739	258	2,333	0
MEDICAL INSURANCE	17,283	20,987	33,600	25,000	37,800
FICA	9,278	9,681	13,300	13,300	9,400
RETIREMENT	13,887	14,886	20,200	15,000	14,000
WORKER'S COMP	303	334	700	700	400
RECRUITMENT & PROCESSING	0	1,394	2,465	2,583	0
OTHER ERE**	204	186	400	400	300
TOTAL PERSONNEL	162,071	179,340	241,900	179,316	184,300
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	730	31,850	12,800	6,800	7,000
LEGAL ADS & NOTICES	906	319	0	65	0
TRAVEL & TRAINING/STAFF	1,941	1,630	2,500	2,000	2,500
DUES & MEMBERSHIPS	0	0	500	0	500
EXPENDABLE MATERIALS	1,504	824	1,150	1,215	1,000
POSTAGE	155	15	50	50	200
TELEPHONE	131	46	500	500	500
TOTAL OPERATING	5,367	34,683	17,500	10,630	11,700
TOTAL CAPITAL	0	0	0	0	0
TOTAL COMMUNITY SERVICES ADMIN	167,438	214,023	259,400	189,946	196,000

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

Community Services Administration is comprised of 2.0 FTE positions, the Community Services Director (responsible for all aspects of the Community Services Department) and a Grants Manager. The Grants Manager not only actively seeks out and submits grants, but also monitors them once received, and additionally serves as our Transit Manager.

Position Summary					
Community Services Administration					
	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budget</u> <u>FY2016</u>	<u>change</u>
Community Services Director	1.0	1.0	1.0	1.0	0.0
Grant Manager	1.0	1.0	1.0	1.0	0.0
Total	<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.

Community Services Administration - Capital		
Fiscal Year 2016		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Library
FY2016 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 \$523,100 is a \$21,400 (4.3%) increase over the FY2015 budget of \$501,700.

City of Show Low, AZ					
Library					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
LIBRARY					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	160,969	171,915	176,935	188,237	178,400
OVERTIME	44	10	0	0	0
PART-TIME WAGES	73,414	76,770	108,400	108,400	110,300
MEDICAL INSURANCE	42,834	48,642	67,200	55,000	75,600
FICA	17,778	18,282	21,900	21,900	22,100
RETIREMENT	22,581	23,878	22,200	23,372	22,000
WORKER'S COMP	582	636	1,100	1,100	1,000
RECRUITMENT & PROCESSING	0	30	665	820	0
OTHER ERE**	305	317	700	700	700
TOTAL PERSONNEL	318,507	340,479	399,100	399,529	410,100
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	2,069	2,840	1,552	1,993	3,000
REPRODUCTION & PRINTING	0	249	300	300	1,000
TRAVEL & TRAINING/STAFF	0	324	100	224	3,700
DUES & MEMBERSHIPS	1,000	1,198	1,000	815	1,700
EXPENDABLE MATERIALS	8,648	8,500	8,648	8,640	10,000
POSTAGE	2,981	2,879	2,800	2,054	2,200
SMALL CAPITAL	1,375	1,898	3,289	3,000	6,000
RENTAL & MAINTENANCE CONTRACTS	3,365	8,091	10,911	11,860	11,200
REPAIRS & MAINTENANCE	230	2,673	2,000	2,000	2,000
TELEPHONE	6,674	3,216	3,500	3,500	700
UTILITIES	34,889	40,456	35,000	35,000	35,000
LIBRARY BOOKS - ADULT	18,143	22,500	15,800	17,212	17,000
LIBRARY BOOKS - JUVENILE	7,352	7,459	5,500	5,500	6,000
PERIODICALS	4,023	4,228	3,700	3,838	4,000
A/V Materials - Juvenile	1,887	1,504	2,000	2,000	2,500
A/V Materials - Adult	3,979	4,050	6,500	5,500	7,000
TOTAL OPERATING	96,617	112,066	102,600	103,436	113,000
CAPITAL					
TOTAL CAPITAL	0	0	0	0	0
TOTAL LIBRARY	415,124	452,545	501,700	502,965	523,100

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

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

Position Summary					
Library					
	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budget</u> <u>FY2016</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>
	7.5	7.5	7.5	7.5	0.0

Capital:

The Library will be installing additional sound absorption panels to help in sound suppression.

Library - Capital		
Fiscal Year 2016		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Sound Masking System	22-435-495-7300-1303	28,000



City of Show Low, Arizona
Recreation/Aquatics
FY2016 Budget

Program Goal:

The Recreation Department 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. Using an average wage of \$9.00 per hour, approximately 23,000 part-time/seasonal hours are 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					
	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budget</u> <u>FY2016</u>	<u>change</u>
Recreation Director	0.0	0.0	0.0	0.0	0.0
Recreation Supervisor	1.0	1.0	1.0	1.0	0.0
Sr. Recreation Coordinator	1.0	1.0	0.0	0.0	0.0
Recreation Coordinator	2.5	2.5	3.5	3.5	0.0
PT/Seasonal Recreation Aides	<u>9.7</u>	<u>9.7</u>	<u>10.3</u>	<u>10.3</u>	<u>0.0</u>
Total	<u>14.2</u>	<u>14.2</u>	<u>14.8</u>	<u>14.8</u>	<u>0.0</u>

Recreation:

The Recreation Division budget of \$386,300 is a \$9,100 (2.4%) increase from the FY2015 budget of \$377,200.

Although not intended to be self-supporting, many programs offered through the Recreation Division do generate user fees. The Recreation Division recovers approximately 24% of its total cost to operate through these fees. For FY2016, total recreation income is expected to generate \$91,175, an increase over FY2015 due to additional programs being offered will little to no expenses incurred.

City of Show Low, AZ

Recreation

Fiscal Year 2016

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
RECREATION					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	102,652	113,805	114,315	90,049	114,200
PART-TIME WAGES	41,959	35,385	56,900	56,900	38,300
OVERTIME	578	0	0	0	0
MEDICAL INSURANCE	22,977	30,769	50,400	32,000	56,700
FICA	11,509	11,235	13,200	13,200	11,700
RETIREMENT	12,403	13,784	14,800	14,800	14,500
WORKER'S COMP	2,941	2,073	3,800	3,800	2,900
OTHER ERE**	190	208	400	400	400
RECRUITMENT & PROCESSING	0	65	685	1,137	0
TOTAL PERSONNEL	195,210	207,324	254,500	212,286	238,700
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	5,771	8,659	10,000	9,000	20,000
ADVERTISING & PUBLICITY	2,731	2,886	2,000	2,000	2,000
REPRODUCTION & PRINTING	72	167	500	500	1,000
TRAVEL & TRAINING/STAFF	3,062	2,610	1,200	100	2,800
DUES & MEMBERSHIPS	517	685	500	500	500
EXPENDABLE MATERIALS	3,193	2,389	2,500	2,383	2,500
POSTAGE	266	347	500	300	500
BOOKS & SUBSCRIPTIONS	0	0	100	0	100
AUTO PARTS & LABOR	186	0	0	0	300
FUELS & LUBRICANTS	288	0	0	72	500
REPAIRS & MAINTENANCE	0	267	400	400	400
TELEPHONE	1,328	1,216	1,400	1,400	1,400
RECREATION EQUIPMENT	301	1,094	1,650	1,000	2,000
CONCERTS IN THE PARK	3,000	3,447	2,500	2,500	2,500
SPECIAL EVENTS	38,145	22,290	48,350	49,345	46,500
AFTER SCHOOL PROGRAMS	4,392	1,606	2,500	2,500	2,500
ADULT SPORTS	27,200	29,542	35,500	35,500	37,500
YOUTH SPORTS	9,072	6,153	7,500	7,500	10,600
WHITE MTN YOUTH LEADERSHIP	1,245	0	0	0	0
PARADE EXPENSES	2,631	1,373	4,000	4,000	4,000
BMX EXPENSES	8,013	6,479	5,000	5,000	5,000
BENCHES	2,000	594	5,000	5,000	5,000
TOTAL OPERATING	113,412	91,802	131,100	129,000	147,600
TOTAL RECREATION	308,622	299,127	385,600	341,286	386,300

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

City of Show Low, AZ
Aquatics
Fiscal Year 2016

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
FAMILY AQUATIC CENTER					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	55,900	60,212	54,364	54,500	58,000
PART-TIME WAGES	120,462	160,604	147,737	148,200	168,800
OVERTIME	976	1,270	463	489	0
MEDICAL INSURANCE	14,730	17,628	25,200	25,200	27,300
FICA	14,079	16,674	14,900	15,925	17,300
RETIREMENT	6,430	6,911	6,300	6,983	6,700
WORKER'S COMP	6,297	7,162	11,300	11,300	4,900
OTHER ERE**	94	101	500	500	500
RECRUITMENT & PROCESSING	0	1,044	136	667	0
UNIFORMS	232	729	200	200	200
TOTAL PERSONNEL	219,200	272,334	261,100	263,964	283,700
OPERATING EXPENDITURES					
MERCHANDISE FOR RESALE	927	887	2,000	2,000	2,000
OTHER CONTRACTUAL SERVICE	2,711	705	4,100	4,100	4,100
ADVERTISING & PUBLICITY	0	0	1,000	500	1,000
REPRODUCTION & PRINTING	689	579	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	559	604	1,500	500	1,500
DUES & MEMBERSHIPS	1,867	836	800	800	800
EXPENDABLE MATERIALS	22,389	19,490	21,966	22,000	22,000
POSTAGE	172	89	200	100	200
UNIFORMS	249	0	0	0	1,200
BOOKS & SUBSCRIPTIONS	166	0	0	0	0
Equipment Rental	120	0	34	0	0
SAFETY EQUIPMENT	1,336	499	1,500	1,500	1,500
OTHER EQUIPMENT & SUPPLIES	2,699	530	2,500	2,000	2,500
REPAIRS & MAINTENANCE	6,217	22,900	24,250	23,000	25,000
TELEPHONE	724	513	1,000	1,000	1,000
UTILITIES	55,697	82,895	81,000	81,000	81,000
BIRTHDAY PARTIES	1,461	1,579	3,000	3,000	3,000
SPECIAL EVENTS	206	866	400	503	2,000
CASUALTY LOSS	0	10,035	750	750	0
TOTAL OPERATING	98,188	143,008	147,000	143,753	149,800
CAPITAL					
Aquatics Center De-Humidification IMPROVEMENTS	370,651	0	0	0	0
Pool Re-Plaster, SPA modifications, kill switch	114,314	0	0	0	60,000
TOTAL CAPITAL	484,966	0	45,800	15,800	60,000
TOTAL FAMILY AQUATIC CENTER	802,354	415,342	453,900	423,517	493,500

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability



City of Show Low, Arizona
Parks and Facilities Maintenance
 FY2016 Budget

Program Goal:

The Parks and Facilities Maintenance Division provides ongoing maintenance services for City property, buildings, and parks.

Department Budget:

The Parks and Facilities Maintenance Division budget of \$898,503 is a \$43,003 (5%) increase over the FY2015 budget of \$855,500. The increase is due to the increase in utility costs associated with the Intergovernmental Agreement between the City of Show Low and the Show Low Unified School District, in addition to the increase in personnel costs due to an increase of one FTE.

City of Show Low, AZ					
Parks & Facilities Maintenance					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
PARKS MAINTENANCE					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	201,789	211,803	232,385	210,000	273,146
OVERTIME	13,804	22,079	12,000	12,000	12,700
MEDICAL INSURANCE	67,103	64,156	108,500	80,000	134,400
FICA	16,752	17,554	18,700	18,700	21,900
RETIREMENT	24,200	25,966	28,400	28,400	32,800
WORKER'S COMP	7,436	8,211	13,200	13,200	13,400
OTHER ERE**	382	368	500	500	657
RECRUITMENT & PROCESSING	0	484	115	115	0
UNIFORM ALLOWANCE	2,828	2,706	2,600	2,600	3,100
TOTAL PERSONNEL	334,295	353,326	416,400	365,515	492,103
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	126,055	123,866	139,000	139,000	127,500
TRAVEL & TRAINING/STAFF	3,167	2,790	4,000	4,000	4,500
DUES & MEMBERSHIPS	400	355	800	800	800
EXPENDABLE MATERIALS	37,824	40,575	35,000	35,263	37,000
SMALL EQUIPMENT/CAPITAL	1,891	873	2,000	1,904	2,000
TELEPHONE	0	0	300	300	300
SIGN MAINTENANCE	0	0	4,000	4,000	4,000
AUTO PARTS & LABOR	10,790	26,659	23,800	21,300	23,800
FUELS & LUBRICANTS	27,044	28,370	26,000	23,500	26,000
EQUIPMENT RENTAL-OTHER	2,102	1,192	2,000	2,533	2,500
REPAIRS & MAINTENANCE	78,718	58,064	44,044	48,296	50,000
REPAIR & MAINT - Sports Turf	0	9,585	18,000	18,000	18,000
UTILITIES	0	0	90,000	90,000	110,000
CASUALTY LOSS	0	2,675	956	993	0
TOTAL OPERATING	287,992	295,004	389,900	389,889	406,400
CAPITAL					
IMPROVEMENTS	0	0	29,200	26,200	0
EQUIPMENT PURCHASE	0	0	20,000	9,000	0
TOTAL CAPITAL	0	0	49,200	35,200	0
TOTAL PARKS MAINTENANCE	622,286	648,330	855,500	790,604	898,503

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

Staffing for the Parks and Facilities Maintenance Division was comprised of seven FTEs in FY2015. Staff is recommending an increase of 1 FTE in FY2016 increasing the Custodian position from 1 FTE to 2 FTEs, for a total of eight FTEs in FY2016. The reason for this increase is due to a significant increase in the amount of footage required to be cleaned and maintained with the addition of the new Public Safety Building. Funding to add the addition FTE is partially covered by a decrease in Other Contractual Services in the operating budget as the need to continue with the contracted labor to help with custodial duties will be eliminated with the addition of a new FTE within the division.

Position Summary					
Parks & Facilities Maintenance					
	<u>Actual FY2013</u>	<u>Actual FY2014</u>	<u>Actual FY2015</u>	<u>Budget FY2016</u>	<u>change</u>
Parks & Facilities Maintenance Supervisor	2.0	2.0	1.0	1.0	0.0
Parks & Facilities Maintenance Tech II	1.0	1.0	2.0	2.0	0.0
Parks & Facilities Maintenance Tech I	3.0	3.0	3.0	3.0	0.0
Custodian	<u>1.5</u>	<u>1.0</u>	<u>1.0</u>	<u>2.0</u>	<u>1.0</u>
Total	<u>7.5</u>	<u>7.0</u>	<u>7.0</u>	<u>8.0</u>	<u>1.0</u>

Capital:

For FY2016, the Parks and Facilities Maintenance Division will replace the playground equipment at the Little League Field and the City Park, replace the turf at Nikolaus Park, laser level all fields, bring in infield dirt for all fields, replace carpet and repair floors at the Sr. Center, and purchase a sports field mower.

Parks Maintenance - Capital		
Fiscal Year 2016		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Sports Field Mower	22-445-495-7410-0000	40,000
Sr. Center Carpet & Floor Repair	22-445-495-7310-0000	24,000
Laser Level Fields	22-445-495-7310-0000	6,000
Infield Dirt - All fields	22-445-495-7310-0000	18,000
New Playground Equipment at City Park	22-445-495-7310-0000	59,723
Nikolaus Homestead Turf	22-445-495-7310-0000	<u>150,000</u>
Total Parks Maintenance Capital		<u>297,723</u>

The majority of Parks and Facilities Maintenance Division capital projects and equipment are funded utilizing General Fund money. The Park & Recreation Development Fees fund will close in FY2016 with the balance of \$45,723 being transferred into the New Playground Equipment at City Park project listed above.



City of Show Low, Arizona
Public Transportation
FY2016 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 FY2016 budget of \$814,630 is a \$176,744 (17.8%) decrease from the FY2015 budget of \$991,374. The decrease is attributed to no bus purchases for FY2016. When adjusted for capital, the operational budget of this fund decreases \$4,322 (.7%) from the FY2015 budget. The City has a contract with MV Transportation to operate the bus system.

City of Show Low					
Public Transportation					
Fiscal Year 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Operating Supplies & Services	557,213	586,826	631,322	633,887	627,000
Transfers Out	63,293	74,700	76,052	76,052	74,630
Capital	<u>202,064</u>	<u>49,510</u>	<u>284,000</u>	<u>284,000</u>	<u>113,000</u>
Total All Expenditures	<u>822,570</u>	<u>711,036</u>	<u>991,374</u>	<u>993,939</u>	<u>814,630</u>
Revenues					
Federal Grants	530,515	406,963	687,267	687,267	406,356
Intergovernmental	34,276	160,924	109,700	109,700	124,039
Other**	107,817	85,403	108,222	106,900	102,000
Beginning Fund Balance	170,800	87,757	109,400	109,400	105,500
General Fund Subsidy	<u>66,900</u>	<u>79,400</u>	<u>86,185</u>	<u>86,185</u>	<u>81,875</u>
Total Revenue	<u>910,309</u>	<u>820,447</u>	<u>1,100,774</u>	<u>1,099,452</u>	<u>819,770</u>

Other includes: Rentals, Misc. Revenue, Advertising Revenue, Bus Passes

The budget as recommended is based on the application for federal funds which run on a federal fiscal year beginning October 1, 2015. 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.

City of Show Low, AZ					
Public Transportation					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
PUBLIC TRANSPORTATION					
OPERATING EXPENDITURES					
PROFESSIONAL AND CONSULTING	9,332	10,970	12,000	12,000	6,000
OTHER CONTRACTUAL SERVICE	530,406	560,878	595,000	595,000	598,000
ADVERTISING & PUBLICITY	2,102	2,709	2,525	2,625	2,625
LEGAL ADS & NOTICES	100	0	100	259	0
REPRODUCTION & PRINTING	7,141	116	6,000	6,000	6,000
TRAVEL & TRAINING/STAFF	1,427	1,341	3,464	5,000	5,000
TRAVEL & TRAINING/NON-STAFF	1,474	1,918	1,536	2,306	0
EXPENDABLE MATERIALS	591	270	4,500	4,500	4,500
POSTAGE	25	0	0	0	0
SMALL EQUIPMENT/CAPITAL	0	4,698	0	0	0
RENTAL & MAINTENANCE CONTRACTS	2,606	2,600	2,730	2,730	2,730
REPAIRS & MAINTENANCE	90	0	1,322	1,322	0
TELEPHONE	376	48	145	145	145
UTILITIES	1,541	1,278	2,000	2,000	2,000
TOTAL OPERATING	557,213	586,826	631,322	633,887	627,000
CAPITAL					
CIP RESERVE	0	0	0	0	100,000
EQUIPMENT PURCHASE - RCS	202,064	49,510	284,000	284,000	13,000
OPERATING TRANSFER OUT	63,293	74,700	76,052	76,052	74,630
TOTAL CAPITAL	265,357	124,210	360,052	360,052	187,630
TOTAL PUBLIC TRANSPORTATION	822,570	711,036	991,374	993,939	814,630

Capital:

Public Transportation - Capital		
Fiscal Year 2016		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Small Equipment	15-530-495-7410-0000	<u>13,000</u>
Total Public Transportation Capital		<u>13,000</u>



City of Show Low, Arizona
Police
FY2016 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/Operational Support, Animal Control, and Communications.

The Police Department has an authorized staffing level of 48.1 FTE employees, of which 31.0 are sworn.

Position Summary					
Police Department					
	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budget</u> <u>FY2016</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	22.0	22.0	22.0	22.0	0.0
Police Assistant	5.3	4.8	3.8	3.8	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	0.8	1.0	1.0	1.0	0.0
Records Supervisor	0.0	0.0	0.0	0.0	0.0
Records Custodian	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
Total	<u>49.4</u>	<u>49.1</u>	<u>48.1</u>	<u>48.1</u>	<u>0.0</u>

Included in the 48.1 positions are 11.3 positions in Communications and 2.0 positions within Animal Control. Also included in this number are two School Resource Officers (SRO), both of whom are full-time and grant-funded through a service agreement with the school district and a grant-funded Major Crimes Apprehension Team (MCAT) Sergeant. The COPS Program funding expired at the end of FY2015 and the program will not be funded in FY2016.

Budget Summary:

The Police Department's FY2015 budget of \$6,071,400 represents an increase of \$443,550 (7.9%) from the FY2014 budget of \$5,627,850. The increase is mostly attributed to an increase in the Public Safety Retirement System benefit in personnel (25.12% in FY2014 to 30.63% in FY2015)

City of Show Low, AZ					
Police Department					
Fiscal Year 2016					
	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Operations	2,274,111	2,270,004	2,832,450	2,826,361	2,882,800
Traffic Safety	472,628	500,416	114,400	119,400	15,000
Investigations	621,184	738,074	918,700	781,272	797,300
Administration	398,929	402,193	717,900	721,198	1,237,900
Communications	639,001	682,526	840,400	688,948	924,300
Animal Control	178,173	181,038	204,000	202,899	214,100
Police Department Total	4,584,026	4,774,249	5,627,850	5,340,078	6,071,400

Capital:

The Police Department's recommended budget includes capital items totaling \$4,327,000. Included is \$95,000 for replacing a radio console, controllers, control radios, repeaters, and software for the communications center (\$45,000 is carryover from FY2015). Also included is \$26,000 for a new vehicle for Sr. Patrol replacing a 2002 impala with approximately 150,000 miles, a new Tahoe A-Build for Patrol (\$56,000), and the Public Safety Building (\$4,150,000).

Police - Capital		
Fiscal Year 2016		
Description	Account	Amount
Equipment Replacement in Dispatch	11-460-495-7300-0000	95,000
Impala C-Build for Sr. Patrol	22-455-495-7420-0000	26,000
Tahoe A-Build for Patrol	22-455-495-7420-0000	56,000
Public Safety Building	22-455-495-7300-1416	4,150,000
	Total Police Capital	4,327,000

Operations:

The Police – Operations Division includes all general operational activities of the department. The FY2016 Operations Division budget increases by 1.8% over FY2015. The slight increase is attributed to both K-9 Officers budgets in Administration/Operational Support in FY2016.

City of Show Low, AZ					
Police - Operations					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
POLICE - Operations					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	1,061,402	1,296,551	1,318,058	1,316,874	1,314,300
OVERTIME	122,136	126,998	95,000	107,852	100,700
MEDICAL INSURANCE	232,449	281,599	336,000	320,000	359,100
FICA	96,805	109,564	107,900	113,746	108,200
RETIREMENT	240,058	324,893	354,400	366,988	433,100
WORKER'S COMP	53,935	65,031	98,900	98,900	86,100
OTHER ERE**	1,743	1,931	6,800	6,800	7,900
UNIFORM ALLOWANCE	26,854	29,292	30,477	30,477	26,600
RECRUITMENT & PROCESSING	0	4,623	3,065	4,365	0
TOTAL PERSONNEL	1,835,383	2,240,482	2,350,600	2,366,002	2,436,000
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	4,009	300	0	0	0
OTHER CONTRACTUAL SERVICE	1,562	440	3,000	3,000	3,000
FINGER PRINTING	6,723	5,798	6,000	6,000	6,000
REPRODUCTION & PRINTING	9,538	7,884	9,700	9,700	9,700
TRAVEL & TRAINING/STAFF	26,478	14,512	20,000	15,000	18,000
DUES & MEMBERSHIPS	1,190	950	2,500	1,500	2,500
RECRUITMENT & PROCESSING	10,429	195	0	0	0
EXPENDABLE MATERIALS	21,236	23,238	25,000	25,000	25,000
POSTAGE	2,203	2,580	2,700	2,700	2,700
SMALL EQUIPMENT/CAPITAL	13,741	26,014	30,000	30,000	30,000
AMMUNITION	8,773	22,916	24,500	24,500	26,300
AMMUNITION - Less than Lethal	0	4,840	7,000	7,000	7,000
POLICE EQUIPMENT	10,264	8,609	12,000	10,000	12,000
PROGRAMS	12,239	7,913	0	0	0
SPECIAL RESPONSE TEAM (SRT)	3,621	5,755	20,000	5,000	20,000
UNIFORMS	1,015	2,722	0	402	0
POLICE DOG/K-9	2,777	4,120	4,500	4,500	0
BOOKS & SUBSCRIPTIONS	3,019	2,484	4,100	4,100	4,100
RESERVES	1,392	0	3,000	1,500	3,000
AUTO PARTS & LABOR	114,995	108,505	100,000	102,342	100,000
FUELS & LUBRICANTS	100,891	92,679	94,000	94,000	94,000
RENTAL & MAINTENANCE CONTRACTS	52,410	61,843	20,250	20,250	21,300
EQUIPMENT RENTAL	43	0	0	0	0
TECHNOLOGY & RADIO REPAIR	10,578	9,861	10,000	10,000	10,000
REPAIRS & MAINTENANCE	15,146	15,417	14,776	14,800	19,400
TELEPHONE	38,686	36,177	39,000	39,000	7,600
UTILITIES	30,075	25,810	25,200	25,200	25,200
TOTAL OPERATING	503,678	511,419	481,850	460,359	446,800
TOTAL CAPITAL	0	0	0	0	0
TOTAL POLICE - Operations	2,339,061	2,751,901	2,832,450	2,826,361	2,882,800

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

Traffic Safety:

With the conclusion of the photo enforcement program in FY2015, the Traffic Safety Division budget for FY2016 has been reduced to account for only the purchase of more solar powered speed signs throughout the City.

City of Show Low, AZ					
Traffic Safety					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
POLICE - Traffic Safety					
PERSONNEL EXPENDITURES					
SALARIES	72,489	82,442	0	0	0
OVERTIME	4,763	2,828	0	0	0
MEDICAL INSURANCE	15,742	16,821	0	0	0
FICA	6,155	6,461	0	0	0
RETIREMENT	15,818	19,244	0	0	0
WORKER'S COMP	3,495	3,926	0	0	0
OTHER ERE**	130	137	0	0	0
UNIFORM ALLOWANCE	1,400	1,400	0	0	0
POLICE ISSUED EQUIPMENT	0	0	0	0	0
TOTAL PERSONNEL	119,991	133,259	0	0	0
OPERATING EXPENDITURES					
PLATE SCAN FEE	39,375	52,500	13,200	13,200	0
CONTRACT FEES	211,110	208,575	71,200	71,200	0
SERVICE FEES	66,660	62,460	15,000	15,000	0
REPRODUCTION & PRINTING	572	0	0	0	0
TRAVEL & TRAINING/STAFF	30	9	0	0	0
EXPENDABLE MATERIALS	0	3,818	0	0	0
POSTAGE	0	508	0	0	0
SMALL EQUIPMENT/CAPITAL	42,475	77,169	15,000	20,000	15,000
ORGANIZATIONAL SUPPORT	13,042	165	0	0	0
TELEPHONE	16,417	17,405	0	0	0
UTILITIES	3,930	3,850	0	0	0
TOTAL OPERATING	393,611	426,459	114,400	119,400	15,000
CAPITAL					
TOTAL CAPITAL	0	0	0	0	0
TOTAL POLICE - Traffic Safety	513,602	559,718	114,400	119,400	15,000

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

Investigations:

The Investigations Unit was comprised of 8.3 FTEs employees in FY2015. In FY2016 the School Resource Officers were moved into Administration/Operational Support leaving a total of 6.3 FTEs remaining in Investigations which includes all Detectives and a Police Assistant assigned as Crime Scene/Evidence Technicians. The proposed FY2016 budget is a 13.2% decrease over FY2015 due to the transfer of two positions into another division.

City of Show Low, AZ					
Investigations					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
POLICE - Investigations					
PERSONNEL EXPENDITURES					
SALARIES	420,340	370,130	471,800	380,000	389,700
PART-TIME WAGES	20,436	21,080	28,300	18,300	28,300
OVERTIME	44,084	41,192	30,000	30,727	31,800
MEDICAL INSURANCE	108,623	103,579	134,400	110,000	113,400
FICA	35,477	30,898	40,700	40,700	34,400
RETIREMENT	93,696	88,503	120,600	120,600	125,700
WORKER'S COMP	19,620	19,013	33,900	33,900	27,400
OTHER ERE**	818	549	2,900	2,900	2,200
UNIFORM ALLOWANCE	11,200	8,400	9,800	9,800	7,000
TOTAL PERSONNEL	754,294	683,344	872,400	746,927	759,900
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	7,607	5,200	16,100	16,100	13,200
REPRODUCTION & PRINTING	10	0	0	0	0
TRAVEL & TRAINING/STAFF	11,291	9,956	10,000	10,000	8,000
DUES & MEMBERSHIPS	220	795	500	500	500
EXPENDABLES	6,410	2,637	4,700	4,745	3,700
SMALL EQUIPMENT/CAPITAL	14,264	1,683	13,000	3,000	10,000
POLICE EQUIPMENT	1,483	2,090	0	0	0
MCAT	995	831	2,000	0	2,000
FUEL & LUBRICANT	0	41	0	0	0
TOTAL OPERATING	42,281	23,234	46,300	34,345	37,400
CAPITAL					
TOTAL CAPITAL	0	0	0	0	0
TOTAL POLICE - Investigations	796,575	706,578	918,700	781,272	797,300

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

Administration/Operational Support:

The Administration/Operational Support Division was comprised of 6.5 FTEs employees in FY2015. With the transfer of the two SRO Officers and the K-9 Officers into this division there are now a total of 10.5 FTEs and include the Chief, Administrative Staff, Police Assistants assigned as Transport Officers, SRO officers, and K-9 Officers. The proposed FY2016 budget is a 72.6% increase over FY2015 due to the additional of 4 FTEs transferred from other divisions and includes operational amounts associated with the general administration of the Police Department. The Sergeant assigned to photo enforcement was reassigned to oversee the SRO's and K-9 Officers in addition to other administrative duties.

City of Show Low, AZ					
Administration/Operational Support					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
POLICE - Administration					
PERSONNEL EXPENDITURES					
SALARIES	247,024	241,926	390,677	380,000	657,600
PART-TIME WAGES	51,980	62,932	41,303	55,888	56,300
OVERTIME	1,703	2,384	5,000	5,000	5,300
MEDICAL INSURANCE	44,312	39,443	84,000	84,000	170,100
FICA	21,600	20,538	33,500	33,500	55,000
RETIREMENT	37,931	53,792	88,800	94,726	184,900
WORKER'S COMP	10,128	9,298	25,000	25,000	38,900
OTHER ERE**	390	458	1,700	1,700	3,100
UNIFORM ALLOWANCE	2,800	1,511	4,200	4,200	9,800
RECRUITMENT & PROCESSING	0	10,695	0	710	0
TOTAL PERSONNEL	417,868	442,977	674,180	684,724	1,181,000
OPERATING EXPENDITURES					
MERCHANDISE FOR RESALE	0	0	2,000	2,000	2,000
PROFESSIONAL & CONSULTING SVCS	8,726	9,972	4,000	1,000	4,000
PROGRAMS	0	0	11,000	8,000	10,500
TRAVEL & TRAINING/STAFF	9,119	4,652	7,000	7,000	12,300
DUES & MEMBERSHIPS	1,090	905	1,370	1,370	1,000
EXPENDABLE MATERIALS	0	1,415	3,276	2,276	3,000
POLICE DOG/K9	0	0	0	0	4,500
RENTAL & MAINT. CONTRACTS	0	0	12,700	12,700	16,500
BOOKS & SUBSCRIPTIONS	0	3,375	0	0	0
PRISONER EXPENSES	3,363	0	1,554	2,128	3,100
	22,298	20,319	42,900	36,474	56,900
CAPITAL					
TOTAL CAPITAL	0	0	0	0	0
TOTAL POLICE - Administration	440,166	463,296	717,080	721,198	1,237,900

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

Communications:

The Communications Division budget of \$924,300 is an increase of \$83,900 (9.98%) from the FY2015 budget of \$840,400. This increase is directly attributed to the equipment replacement (\$95,000) amount in the Capital budget. Even with the recent major upgrade of the dispatch center and communication consoles, an additional allocation to this fund in FY2016 is recommended at \$95,000 (\$45,000 is carryover from FY2015).

City of Show Low, AZ					
Communications					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
COMMUNICATIONS					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	322,495	311,880	363,587	310,000	388,300
PART-TIME WAGES	40,080	26,683	16,372	22,641	44,000
OVERTIME	52,636	80,086	60,439	68,600	37,100
MEDICAL INSURANCE	84,193	100,758	176,400	110,000	189,000
FICA	31,498	31,086	33,900	33,900	35,900
RETIREMENT	45,314	45,825	51,400	51,400	48,800
WORKER'S COMP	1,031	1,136	1,700	1,700	1,600
OTHER ERE**	582	483	1,200	1,200	1,100
RECRUITMENT & PROCESSING	0	7,165	4,103	4,303	0
UNIFORM ALLOWANCE	912	1,214	1,400	1,451	0
	<u>578,740</u>	<u>606,317</u>	<u>710,500</u>	<u>605,195</u>	<u>745,800</u>
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	1,060	255	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	11,293	10,027	11,000	11,000	11,000
DUES & MEMBERSHIPS	330	656	600	600	1,300
EXPENDABLE MATERIALS	4,023	5,277	4,838	3,753	5,000
SMALL EQUIPMENT/CAPITAL	19,166	6,062	15,662	15,700	15,000
UNIFORMS	363	72	0	0	0
TECHNOLOGY & RADIO REPAIR	0	724	0	0	0
RENTAL & MAINT. CONTRACTS	0	0	46,800	46,800	50,200
TOTAL OPERATING	<u>36,236</u>	<u>23,072</u>	<u>79,900</u>	<u>78,853</u>	<u>83,500</u>
CAPITAL					
EQUIPMENT REPLACEMENT	9,644	198,333	50,000	4,900	95,000
TOTAL CAPITAL	<u>9,644</u>	<u>198,333</u>	<u>50,000</u>	<u>4,900</u>	<u>95,000</u>
TOTAL COMMUNICATIONS	<u>624,621</u>	<u>827,722</u>	<u>840,400</u>	<u>688,948</u>	<u>924,300</u>

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

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 FY2016, estimated revenue from this service is programmed at \$178,680 as detailed below. This is a decrease of \$22,320 from the FY2015 estimated revenue of \$201,000. As a result, staff eliminated one FTE in communications and increased part-time wages to allow for two additional part-time employees as needed. This resulted in no change in approved personnel positions for communications.

Dispatching Services	<u>Amount</u>
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	67,680
	\$ 178,680

This budget assumes that Show Low will continue to operate a stand-alone dispatch center. If the regional dispatch center concept moves forward or the contracts with the fire departments and ambulance services are not renewed, the budget will require further adjustments to match the details of that operation.

Animal Control:

The Animal Control Division budget of \$214,100 is an increase of \$10,100 (5%) over the FY2015 budget of \$204,000.

City of Show Low, AZ					
Animal Control					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
ANIMAL CONTROL					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	75,014	82,088	86,200	86,200	92,120
PART-TIME WAGES	6,274	0	0	0	0
OVERTIME	11,361	9,741	8,000	8,116	8,480
MEDICAL INSURANCE	22,278	28,180	33,600	33,600	37,800
FICA	7,338	6,915	7,200	7,200	7,700
RETIREMENT	9,704	10,317	10,900	10,900	11,500
WORKER'S COMP	2,078	2,115	3,400	3,400	3,100
OTHER ERE**	80	77	200	200	200
UNIFORM ALLOWANCE	2,800	2,800	2,800	2,800	2,800
TOTAL PERSONNEL	136,927	142,233	152,300	152,416	163,700
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	829	29,785	1,172	1,172	1,000
OTHER CONTRACTUAL	22,695	0	33,067	33,000	34,000
REPRODUCTION & PRINTING	202	0	0	0	0
TRAVEL & TRAINING/STAFF	2,329	3,074	3,300	1,800	2,000
EXPENDABLE MATERIALS	2,321	767	1,693	1,193	2,000
SMALL EQUIPMENT/CAPITAL	3,196	2,033	1,500	1,846	1,500
UNIFORMS	50	1,191	307	307	0
AUTO PARTS & LABOR	4,079	2,481	2,572	3,104	1,800
FUELS & LUBRICANTS	10,000	8,163	6,728	6,700	7,500
REPAIRS & MAINTENANCE	179	490	761	761	0
UTILITIES	1,976	617	600	600	600
TOTAL OPERATING	47,855	48,601	51,700	50,483	50,400
TOTAL ANIMAL CONTROL	184,782	190,835	204,000	202,899	214,100

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability



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City of Show Low, Arizona
City Magistrate
FY2016 Budget

Mission Statement:

The City Magistrate Court provides service 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 City Magistrate's budget of \$195,500 represents a \$500 (0.3%) increase from the FY2015 budget of \$195,000.

City of Show Low, AZ					
City Magistrate					
Fiscal Year 2016					
	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
CITY MAGISTRATE					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	105,391	106,971	121,900	117,061	125,000
MEDICAL INSURANCE	20,735	23,196	33,600	34,480	37,800
FICA	8,063	7,818	9,300	9,300	9,600
RETIREMENT	13,163	7,590	9,200	9,200	9,900
WORKER'S COMP	242	251	400	400	400
RECRUITMENT & PROCESSING	0	87	0	0	0
OTHER ERE**	114	115	300	300	300
TOTAL PERSONNEL	147,707	146,026	174,700	170,741	183,000
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SERVICES	0	2,456	500	500	500
LEGAL FEES	0	0	500	500	500
TRAVEL & TRAINING/STAFF	0	108	0	0	0
DUES & MEMBERSHIPS	250	50	200	200	200
EXPENDABLE MATERIALS	952	518	1,600	1,600	1,600
POSTAGE	868	1,086	1,300	1,300	500
BOOKS & SUBSCRIPTIONS	50	0	300	300	300
RENTAL & MAINTENANCE CONTRACTS	5,364	5,406	5,400	5,789	5,400
REPAIRS & MAINTENANCE	303	291	500	500	500
BANK CHARGES	11,584	10,000	10,000	7,000	3,000
TOTAL OPERATING	19,372	19,915	20,300	17,689	12,500
TOTAL CITY MAGISTRATE	167,079	165,941	195,000	188,430	195,500

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

Travel and training funds in the amount of \$4,000 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 \$21,000.

Activities of this General Fund department are paid for in part by court fines and forfeitures. With the cessation of the photo enforcement program, it is estimated that non-photo fines and forfeitures will increase.

Staffing for the City Magistrate’s department is comprised of 2.5 FTEs, the City Magistrate (judge), Chief Judicial Clerk, and a Court Clerk.

Position Summary					
City Magistrate					
	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budget</u> <u>FY2016</u>	<u>change</u>
City Magistrate	0.5	0.5	0.5	0.5	0.0
Chief Judicial Clerk	1.0	1.0	1.0	1.0	0.0
Court Clerk	<u>1.5</u>	<u>1.5</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
	<u>3.0</u>	<u>3.0</u>	<u>2.5</u>	<u>2.5</u>	<u>0.0</u>

Capital:

No capital has been programmed for this department.

City Magistrate - Capital		
Fiscal Year 2016		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Engineering
FY2016 Budget

Program Goal:

The Engineering Division 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. The Engineering Division performs traffic studies and construction surveys and also provides Geographical Information Services (GIS). GIS is electronic mapping combined with data storage and retrieval. This allows citizens and staff to access information regarding property and infrastructure from maps stored on the City website. The Engineering Division strives to be a professional customer service organization that demonstrates efficiency and integrity in our daily operations.

Department Budget:

The Engineering Division budget of \$652,650 is a \$26,790 (4.3%) increase over the FY2015 budget of \$625,860.

City of Show Low, AZ					
Engineering					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
ENGINEERING					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	319,058	351,531	402,143	364,700	416,300
Part-Time Wages	3,254	2,838	4,800	4,800	4,800
MEDICAL INSURANCE	38,390	43,567	92,400	60,000	104,000
FICA	24,946	26,593	31,200	31,200	32,200
RETIREMENT	34,608	39,220	42,700	42,700	43,900
WORKER'S COMP	1,646	1,833	3,000	3,000	2,700
RECRUITMENT & PROCESSING	0	1,214	57	57	0
OTHER ERE**	542	594	1,000	1,000	1,000
TOTAL PERSONNEL	422,443	467,389	577,300	507,457	604,900
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	3,600	6,414	4,000	4,000	4,000
LEGAL ADS & NOTICES	510	0	500	500	500
REPRODUCTION & PRINTING	0	21	50	50	50
TRAVEL & TRAINING/STAFF	2,070	4,246	5,000	5,000	4,800
DUES & MEMBERSHIPS	786	1,050	994	1,254	800
EXPENDABLE MATERIALS	3,768	3,045	3,916	4,000	4,000
POSTAGE	337	302	500	500	500
SMALL EQUIPMENT/CAPITAL	3,166	6,904	3,500	3,500	3,000
BOOKS & SUBSCRIPTIONS	216	114	300	300	300
AUTO PARTS & LABOR	1,047	240	1,500	1,500	1,500
FUELS & LUBRICANTS	3,093	3,473	3,500	3,500	3,500
RENTAL & MAINTENANCE CONTRACTS	21,380	21,040	23,000	23,000	23,000
TELEPHONE	1,618	1,738	1,800	1,800	1,800
CASUALTY LOSS	0	101	0	0	0
TOTAL OPERATING	41,590	48,688	48,560	48,904	47,750
TOTAL ENGINEERING	464,033	516,078	625,860	556,361	652,650

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability

The Engineering Division 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 FY2016, it is anticipated that there will be heavy involvement in this process by the Civil Engineer and Construction Inspector. The staffing in this division is comprised of 6.0 FTEs.

Position Summary					
Engineering Department					
	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budget</u> <u>FY2016</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	1.0	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>6.0</u>	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>

The activities of the Engineering Division 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 has been programmed for this department.

Engineering - Capital		
Fiscal Year 2016		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programed		-
Total Engineering Capital		<u>0</u>



City of Show Low, Arizona
Streets (HURF)
FY2016 Budget

Program Goal:

The goal of the Streets Division is to continuously improve the overall condition of City streets. The Streets Division plans for the safe and convenient movement of people and vehicles on City streets through the effective maintenance, inspection, reconstruction, and repair of the streets. By creating and maintaining efficient operations of infrastructure and City assets, the Streets Division delivers a professional customer service organization that demonstrates efficiency and integrity in our daily operations.

Departmental Budget:

The Streets Division is funded in part through the Highway User Revenue Fund (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, and 100% of HURF dollars are utilized for operating expenditures. The FY2016 budget of \$5,040,981 is a \$280,662 (5.3%) decrease from the FY2015 estimated budget of \$5,321,643.

When adjusted for capital, the Streets Division budget shows an increase of \$11,756 (1.1%) over the FY2015 budget.

City of Show Low					
Highway User Revenue Fund (HURF) - Streets					
Fiscal Year 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Personnel	581,269	604,124	723,700	634,069	714,700
Operating Supplies & Services	353,411	294,354	384,344	309,088	405,100
Capital	<u>2,409,979</u>	<u>1,816,692</u>	<u>4,623,503</u>	<u>1,664,060</u>	<u>3,921,181</u>
Total All Expenditures	<u>3,344,658</u>	<u>2,715,170</u>	<u>5,731,547</u>	<u>2,607,217</u>	<u>5,040,981</u>
Revenues					
Highway User Revenue Funds	1,172,122	1,232,535	1,213,300	1,213,300	1,285,200
Grants	0	0	2,225,900	756,700	1,469,200
Other**	61,225	29,113	56,799	8,000	8,000
Beginning Fund Balance	1,760,600	1,068,915	913,300	913,300	1,225,275
General Fund Subsidy	<u>1,428,479</u>	<u>1,297,900</u>	<u>1,129,844</u>	<u>941,192</u>	<u>1,034,077</u>
Total Revenue	<u>4,422,426</u>	<u>3,628,463</u>	<u>5,539,143</u>	<u>3,832,492</u>	<u>5,021,752</u>

Other includes: Sale of Assets, Misc. Income, Interest Earned on Investments

Authorized personnel in the Streets division remain at 11.0 FTE employees.

Position Summary					
Highway Users Revenue Fund (HURF) - Streets					
	<u>Actual FY2013</u>	<u>Actual FY2014</u>	<u>Actual FY2015</u>	<u>Budget FY2016</u>	<u>Change</u>
Public Works Operations Manager*	1.0	1.0	1.0	1.0	0.0
Administrative Assistant*	1.0	1.0	1.0	1.0	0.0
Technician IV	1.0	1.0	1.0	1.0	0.0
Technician III	2.0	2.0	2.0	2.0	0.0
Technician II	1.0	1.0	2.0	2.0	0.0
Technician I	3.0	3.0	2.0	2.0	0.0
Mechanic	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>
Total	<u>11.0</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 FY2016, capital items programmed for the Streets Division total \$3,921,181. Included in this amount is the annual repair and replacement (R&R) program. This program is to be used specifically for the annual slurry seal program and associated restriping, crack sealing, and pothole repairs. This program is established at a level to allow all streets within the City to be resurfaced every five years. City staff completed the evaluation of our streets in FY2014 and reevaluated annual requirements for the FY2016-2020 budgets. The result of the R&R program is that the percentage of streets that are rated above average or better has increased by over 12% in the last five years. Funds are programmed for the Scott Ranch Road project, Downtown Pedestrian Enhancements, an Asphalt Zipper, Show Low Heights Phase I, and general improvements. The general improvements are for major road repairs above \$10,000 and below \$50,000 that can be completed through the use of staff. The Asphalt Zipper will be split between Streets (50%), Water (25%), and Wastewater (25%).

Streets - Capital		
Fiscal Year 2016		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
R & R Program Maintenance	12-500-495-7300-5791	450,000
Scott Ranch Road Improvements	12-500-495-7300-7300	1,126,437
Downtown Pedestrian Enhancements	12-500-495-7310-0000	80,000
Asphalt Zipper	12-500-495-7300-1202	742,400
Show Low Heights Phase I	12-500-495-7410-0000	75,000
Kmart Detention Basin	12-500-495-7300-1502	1,439,644
	12-500-495-7300-5212	7,700
Total Streets Capital		3,921,181

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 projects recommended for funding in FY2016 are to be paid for utilizing General Fund, HURF, Intergovernmental contributions, and/or grants.

Two large capital projects included in the FY2015 budget will be carried forward; Scott Ranch Road and Show Low Heights Phase I. The Scott Ranch Road project includes a significant portion of federal and state funding.

City of Show Low, AZ					
Streets					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
HIGHWAY USERS ROAD FUND					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	346,469	362,071	403,752	360,000	375,700
OVERTIME	17,729	11,635	15,000	15,000	15,900
MEDICAL INSURANCE	117,625	124,927	177,400	130,000	199,700
FICA	27,673	27,596	31,000	31,000	30,000
RETIREMENT	41,050	41,896	47,100	47,100	44,800
WORKER'S COMP	26,759	31,369	43,800	43,800	44,000
OTHER ERE**	654	638	900	900	900
RECRUITMENT & PROCESSING	0	1,173	1,248	2,576	0
UNIFORM ALLOWANCE	3,310	2,819	3,500	3,693	3,700
TOTAL PERSONNEL	581,269	604,124	723,700	634,069	714,700
OPERATING EXPENDITURES					
STREET REPAIR & MAINTENANCE	56,945	36,021	64,700	49,959	80,000
OTHER CONTRACTUAL SERVICE	6,507	8,396	7,000	5,649	7,000
REPRODUCTION & PRINTING	762	0	200	200	200
TRAVEL & TRAINING/STAFF	6,312	3,348	5,000	5,000	5,000
Safety Training	116	371	2,000	2,000	2,000
DUES & MEMBERSHIPS	553	365	500	500	500
DRUG TESTING	850	40	0	95	0
EXPENDABLE MATERIALS	14,140	13,554	10,955	11,440	10,000
Graffiti Removal	257	124	500	500	500
Weed Control	2,617	6,187	6,500	6,500	6,500
Sign Maintenance	13,169	4,837	20,000	20,000	24,500
POSTAGE	152	120	200	200	200
Personal Protective Equipment	2,844	2,558	3,000	3,000	3,000
SMALL EQUIPMENT/CAPITAL	22,144	651	13,944	12,806	15,000
UNIFORMS	936	828	900	900	900
BOOKS & SUBSCRIPTIONS	9	458	0	0	0
AUTO PARTS & LABOR	98,643	102,122	124,000	81,980	125,000
FUELS & LUBRICANTS	57,381	62,085	71,500	61,950	71,500
RENTAL & MAINT CONTRACTS	425	3,952	2,444	2,444	2,800
EQUIPMENT RENTAL-OTHER	10,736	5,182	6,500	4,302	6,500
REPAIRS & MAINTENANCE	3,569	5,916	6,056	6,104	5,000
REPAIRS & MAINTENANCE - Street Lights	13,799	6,237	7,000	7,000	7,000
De-Icer	9,166	5,924	8,000	0	8,000
TELEPHONE	1,246	1,309	1,400	1,400	2,000
UTILITIES	27,272	23,595	22,000	25,114	22,000
CASUALTY LOSS	2,860	175	45	45	0
TOTAL OPERATING	353,411	294,354	384,344	309,088	405,100
CAPITAL					
R & R PROGRAM	740,067	399,520	520,764	470,764	450,000
RAC Grant - Fools Hollow Lake	1,937	0	0	0	0
SCOTT RANCH ROAD	0	58,280	727,400	0	1,126,437
9th Street Improvements	0	0	20,000	20,000	0
McNeil Reconstruction	119,742	0	0	0	0
Willis & Third Reconstruction	40,704	0	0	0	0
8th Street Sidewalk	0	0	20,000	20,000	0
SL Lake Rd - WalMart to Lake (Rebuild)	266,261	0	0	0	0
US60 Multi-Use Pathway & Sidewalks	12,923	0	0	0	0
Downtown Pedestrian Enhancements	0	0	742,400	0	742,400
Whipple Road - Phase II	5,923	248,104	686,800	686,800	0
Spreader Rack Structure	200,006	0	0	0	0
Drainage Project-Central & Paloma	0	1,728	0	0	0
43rd Ave (Old HWY 160) Rebuild Road	480,693	0	0	0	0
Public Works Yard Facility Improvements	103,187	26,713	0	0	0
JOE TANK & 16TH AVE REBUILD	128,665	0	0	0	0
Install Decorative Lighting - 9th Street	0	54,775	4,000	4,000	0
Sierra Pines Unit 1, 2, and 3	0	783,695	0	0	0
E HUNING AND N 11TH STREET	0	7,506	0	0	0
KMART DETENTION BASIN	0	7,276	16,724	16,724	7,700
IMPROVEMENTS	0	8,288	0	0	80,000
Show Low Height's Phase I	80,140	0	1,599,604	159,960	1,439,644
HSIP - Sign Improvement	0	30,086	68,200	68,200	0
EQUIPMENT PURCHASE	113,781	190,721	217,612	217,612	75,000
TOTAL CAPITAL	2,409,979	1,816,692	4,623,503	1,664,060	3,921,181
TOTAL HIGHWAY USERS ROAD FUND	3,344,658	2,715,170	5,731,547	2,607,217	5,040,981

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability



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City of Show Low, Arizona
Airport
FY2016 Budget

Program Goal:

The Show Low Regional Airport serves general and commercial aviation in northeastern Arizona. The airport's service focuses on safety, efficiency, and convenience.

Department Budget:

The FY2016 Airport budget of \$5,182,000 is a \$148,098 (2.9%) increase from the FY2015 budget of \$5,033,902. When the budget is adjusted for federal and state grants, the overall increase is \$78,098 (6%). The majority of the increase is attributed to a non-grant operating expense of \$28,000 to update the AWOS (Automated Weather Observation System) and \$30,000 to abate a prop strike hazard on the taxiways.

City of Show Low Airport Fiscal Year 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Personnel	259,513	284,253	310,800	287,485	332,100
Operating Supplies & Services	940,032	879,056	1,020,102	984,598	1,076,900
Capital	<u>113,792</u>	<u>3,234,079</u>	<u>3,703,000</u>	<u>638,000</u>	<u>3,773,000</u>
Total All Expenditures	<u>1,313,337</u>	<u>4,397,388</u>	<u>5,033,902</u>	<u>1,910,083</u>	<u>5,182,000</u>
Revenues					
Federal/State Grants	109,518	2,961,485	3,605,750	805,000	3,754,120
Fuel/Oil/Retail Sales	776,859	718,059	844,800	844,800	845,400
Leases	312,346	335,311	272,400	312,400	307,400
Other**	53,014	106,674	51,900	63,900	51,900
Beginning Fund Balance	177,900	132,340	(34,500)	(34,500)	110,600
General Fund Subsidy	<u>53,200</u>	<u>154,000</u>	<u>29,050</u>	<u>29,050</u>	<u>106,880</u>
Total Revenue	<u>1,482,838</u>	<u>4,407,868</u>	<u>4,769,400</u>	<u>2,020,650</u>	<u>5,176,300</u>

Other includes: Auto parking, landing fees, tie down fees, after hours call-out fees, sale of assets, misc. income, interest earned on investments

Federal and state grants have historically accounted for a large portion of the revenue and expenditures within the airport fund. For FY2016, airport staff will continue to pursue opportunities associated with these outside funding sources.

Staffing for the Airport is comprised of 4.1 FTEs, the Airport Manager and 3.1 Linemen.

Position Summary					
Airport					
	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budget</u> <u>FY2016</u>	<u>change</u>
Airport Manager	1.0	1.0	1.0	1.0	0.0
Airport Lineman	<u>3.1</u>	<u>3.1</u>	<u>3.1</u>	<u>3.1</u>	<u>0.0</u>
Total	<u>4.1</u>	<u>4.1</u>	<u>4.1</u>	<u>4.1</u>	<u>0.0</u>

Capital:

Capital projects for FY2016 total \$3,773,000, as itemized below. All but one project is grant-funded; the Airport Roof Repair.

Airport - Capital		
Fiscal Year 2016		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Rehab Rwy 6/24 (Mill & Overlay)	41-750-495-7300-16XX	2,950,000
De-icing facility	41-750-495-7300-1505	300,000
HWY77 - Underground Powerlines	41-750-495-7300-1215	500,000
Airport Roof Repair	41-750-495-7300-XXXX	23,000
Total Airport Capital		<u>3,773,000</u>

Most of the aviation grants received by the Airport are funded at the following percentages: 95% federal, 2.5% state, and 2.5% local. The table below shows the various funding sources for the Airport's FY2016 capital program. The federal government has been evaluating the possibility of reducing its contribution to 90%; however, we continue to qualify for the 95% in federal funds. The De-icing Facility has no match from the state; therefore, the City will pay the 5% local match.

	<u>Federal</u>	<u>State</u>	<u>City</u>	<u>Total</u>
De-icing facility	\$ 285,000	\$ -	\$ 15,000	300,000
HWY77 - Underground Power Lines	\$ 475,000	\$ 12,500	\$ 12,500	500,000
	<u>\$ 760,000</u>	<u>\$ 12,500</u>	<u>\$ 27,500</u>	<u>\$ 800,000</u>

City of Show Low, AZ
Airport
Fiscal Year 2016

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
AIRPORT FUND					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	162,639	179,665	186,300	173,282	196,700
PART-TIME WAGES	6,356	4,443	4,300	6,203	4,300
OVERTIME	6,940	6,181	5,000	5,000	6,500
MEDICAL INSURANCE	44,835	51,574	67,200	55,000	75,600
FICA	13,277	14,102	15,000	15,000	15,900
RETIREMENT	18,990	20,922	22,200	22,200	23,000
WORKER'S COMP	5,010	5,643	8,700	8,700	8,000
OTHER ERE**	306	321	500	500	500
RECRUITMENT & PROCESSING	0	473	0	0	0
UNIFORM ALLOWANCE	1,159	929	1,600	1,600	1,600
TOTAL PERSONNEL	259,513	284,253	310,800	287,485	332,100
OPERATING EXPENDITURES					
FUEL FOR RESALE	628,817	574,460	700,000	700,000	700,000
OIL FOR RESALE	1,582	2,230	2,500	2,500	3,000
MERCHANDISE FOR RESALE	1,706	2,882	1,500	1,500	1,500
OTHER CONTRACTUAL SERVICE	17,957	20,282	32,102	21,734	33,500
ADVERTISING & PUBLICITY	1,757	1,260	5,000	1,184	5,000
LEGAL ADS & NOTICES	0	386	800	342	800
REPRODUCTION & PRINTING	352	268	1,500	325	1,500
TRAVEL & TRAINING/STAFF	325	687	2,500	369	2,500
DUES & MEMBERSHIPS	275	275	600	600	600
EXPENDABLE MATERIALS	1,034	1,471	2,000	2,125	2,000
POSTAGE	600	554	800	417	800
SMALL EQUIPMENT/CAPITAL	3,215	1,435	5,000	560	28,000
UNIFORMS	774	612	900	1,113	900
AUTO PARTS & LABOR	6,614	5,806	9,000	9,000	9,000
FUELS & LUBRICANTS	8,132	6,320	6,500	6,500	6,500
SAFETY EQUIPMENT	1,796	683	500	569	500
REPAIRS & MAINTENANCE	42,539	22,127	35,000	21,860	65,000
TELEPHONE	973	1,098	1,000	1,000	1,000
UTILITIES	55,403	65,669	47,300	47,300	47,300
INSURANCE PREMIUMS	15,801	19,031	15,500	15,500	15,500
USE PERMITS	2,356	2,000	500	500	500
DEBT PRINCIPAL	80,000	85,000	85,000	85,000	95,000
DEBT INTEREST	68,025	64,519	64,600	64,600	56,500
TOTAL OPERATING	940,032	879,056	1,020,102	984,598	1,076,900
CAPITAL					
CAPITAL CARRYOVER	0	0	0	0	23,000
Wildlife Hazard Assesment	0	0	70,000	5,000	0
RUNWAY 6/24 - Safety Area improvements	14,670	(1,650)	2,200,000	0	0
RUNWAY 36 PROTECTION ZONE LAND	49,121	0	0	0	0
HWY77 - UNDERGROUND POWERLINES	50,000	3,196,487	1,000,000	500,000	500,000
UPDATE SIGN & MARKING PLAN (acip)	0	0	80,000	80,000	0
Ground Power Unit	0	0	53,000	53,000	0
ADOT PAVEMENT PROGRAM	0	25,043	0	0	0
ITEM OF CORRECTION REMEDIATION	0	14,200	0	0	0
De-icing facility	0	0	300,000	0	300,000
Rehab Rwy 6/24 (Mill & Overlay)	0	0	0	0	2,950,000
TOTAL CAPITAL	113,792	3,234,079	3,703,000	638,000	3,773,000
TOTAL AIRPORT FUND	1,313,337	4,397,388	5,033,902	1,910,083	5,182,000

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability



City of Show Low, Arizona
Debt Service Fund
FY2016 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 FY2016 budget of \$1,664,150 represents a \$502,450 (43.3%) increase from the FY2015 budget. This increase is attributed to the additional General Fund debt for the Public Safety Building purchased in FY2015.

City of Show Low					
Debt Service					
Fiscal Year 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Debt Principal	665,000	585,000	600,281	600,281	1,273,000
Debt Interest	509,455	585,581	560,419	560,419	390,150
Other Expenses	<u>656</u>	<u>433</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total All Expenditures	<u>1,175,110</u>	<u>1,171,015</u>	<u>1,161,700</u>	<u>1,161,700</u>	<u>1,664,150</u>
Revenues					
Transfers from other funds	1,157,800	1,148,400	1,138,400	1,138,400	1,640,850
Interest	(5,252)	3,912	3,000	3,000	3,000
Intergovernmental (QECB)	24,122	23,908	23,300	23,300	23,300
Beginning Fund Balance	<u>873,800</u>	<u>875,400</u>	<u>880,600</u>	<u>880,600</u>	<u>883,600</u>
Total Revenue	<u>2,050,470</u>	<u>2,051,620</u>	<u>2,045,300</u>	<u>2,045,300</u>	<u>2,550,750</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 2016

<u>Description</u>	<u>Retirement Date</u>	<u>Original Issue Amount</u>
Road Projects - 2006	August, 2026	6,420,000
City Facilities - 2008	August, 2018	3,185,000
Energy Efficiency (QECB)	July, 2027	723,803
Recreation Facilities	July, 2017	980,096
Public Safety Building - 2011	July, 2027	4,000,000



City of Show Low, Arizona
Self-Insurance Fund
FY2016 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 FY2016 budget of \$2,296,000 represents a decrease of \$400,000 (15%) from the amended FY2015 budget of \$2,696,000. Premium payments, i.e., the amount we charge ourselves and our employees for this coverage, is estimated at \$2,518,400, representing no change from FY2015.

City of Show Low Self-Insurance Fund Fiscal Year 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Medical Expenses	1,506,193	1,961,905	2,400,000	1,500,000	2,000,000
Third Party Administration	68,536	62,845	70,000	70,000	70,000
Wellness	2,346	3,209	25,000	25,000	25,000
Reinsurance and Bank Fees	<u>168,996</u>	<u>200,615</u>	<u>201,000</u>	<u>201,000</u>	<u>201,000</u>
Total All Expenditures	<u>1,746,071</u>	<u>2,228,574</u>	<u>2,696,000</u>	<u>1,796,000</u>	<u>2,296,000</u>
Revenues					
Premiums	1,626,095	2,010,141	2,518,400	1,900,000	2,518,400
Interest	(3,693)	4,223	1,500	1,500	1,500
Beginning Fund Balance	<u>567,900</u>	<u>444,200</u>	<u>230,000</u>	<u>230,000</u>	<u>335,500</u>
Total Revenue	<u>2,190,302</u>	<u>2,458,564</u>	<u>2,749,900</u>	<u>2,131,500</u>	<u>2,855,400</u>

Currently, our premiums for family medical/dental/vision coverage cost approximately \$1,575 per month (\$18,900 annually) per employee. Given that 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 FY2015 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.

The Self-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
FY2016 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 FY2016 budget of \$103,175 represents a decrease of \$111,100 (51.8%) from the FY2015 budget of \$214,275. 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 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Operating Supplies & Services	15,358	11,281	15,000	15,000	15,000
Capital/Transfers	<u>0</u>	<u>0</u>	<u>199,275</u>	<u>140,300</u>	<u>88,175</u>
Total All Expenditures	<u>15,358</u>	<u>11,281</u>	<u>214,275</u>	<u>155,300</u>	<u>103,175</u>
Revenues					
Cemetery Fees	35,512	38,985	26,375	27,900	26,375
General fund subsidy	74,800	78,300	0	0	0
Beginning Fund Balance	<u>3,200</u>	<u>98,200</u>	<u>204,200</u>	<u>204,200</u>	<u>76,800</u>
Total Revenue	<u>113,512</u>	<u>215,485</u>	<u>230,575</u>	<u>232,100</u>	<u>103,175</u>

Capital:

Completion of the cemetery loop road has been included in the budget for \$72,975, and the Cemetery Restroom for \$7,500 carried over from FY2015. This project will be overseen by our Engineering Department staff.

Cemetery - Capital Fiscal Year 2016		
Description	Account	Amount
Cemetery Improvements	16-550-495-7300-5631	80,675
Cemetery Restroom	16-550-495-7300-1301	<u>7,500</u>
Total Cemetery Capital		<u>88,175</u>



City of Show Low, Arizona
Water Services
FY2016 Budget

Program Goal:

The Water Services Division is responsible for providing a safe and reliable domestic water supply to all customers of the Show Low service area. By creating and maintaining efficient operations of infrastructure and City assets, Water Services delivers a professional customer service organization that demonstrates efficiency and integrity in our daily operations.

Department Budget:

The FY2016 Water Services Division budget of \$4,596,664 is a \$435,764 (10.5%) increase from the FY2015 budget of \$4,160,900. This increase is attributed to the carryover costs of several capital improvement projects not completed in FY2015. Water Services continues to reduce operational costs and increase revenues through efficiency, training, and planning.

City of Show Low					
Water					
Fiscal Year 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Personnel	779,501	913,721	1,023,200	928,611	1,021,064
Operating Supplies & Services	1,313,346	1,260,832	1,628,000	1,586,042	1,576,350
Capital	<u>1,233,043</u>	<u>1,439,817</u>	<u>1,509,700</u>	<u>734,300</u>	<u>1,999,250</u>
Total All Expenditures	<u>3,325,891</u>	<u>3,614,371</u>	<u>4,160,900</u>	<u>3,248,953</u>	<u>4,596,664</u>
Revenues					
Water User Fees	3,005,499	3,469,933	3,496,900	3,534,333	3,598,300
Late Fees	106,220	105,095	115,000	115,000	115,000
Other**	41,240	74,827	23,500	68,713	67,500
Proceeds from Debt	(194)	0	0	189,500	0
Beginning Fund Balance	<u>1,728,700</u>	<u>1,866,500</u>	<u>1,902,000</u>	<u>1,902,000</u>	<u>2,560,600</u>
Total Revenue	<u>4,881,466</u>	<u>5,516,355</u>	<u>5,537,400</u>	<u>5,809,546</u>	<u>6,341,400</u>
Reserves					
Water Plant Replacement	800,000	900,000	1,000,000	1,000,000	1,100,000
Operating Reserve	<u>0</u>	<u>608,300</u>	<u>651,300</u>	<u>651,300</u>	<u>630,100</u>
Total Reserves	<u>800,000</u>	<u>1,508,300</u>	<u>1,651,300</u>	<u>1,651,300</u>	<u>1,730,100</u>

Other includes: water meter installations, hydrostatic pump rentals, sale of assets, misc. revenue, beautification revenue, interest earned on investments.

As an Enterprise Fund, the water program is set up to ensure that the cost of providing services is directly borne by the users of that service through fees. As such, a rate study was completed and new rates were implemented in phases during FY2012 and FY2013. Rates will be adjusted on January 1 of each year 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 with the revised rates. 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 FY2015. Currently, the City of Show Low water system has approximately 6,800 connections.

Operating expenses of \$2,597,414 is a decrease of \$53,786 (2.0%) over FY2015. This is attributed to one FTE being moved to the Wastewater Division.

The Water Services Division was staffed by 15.0 FTE employees in FY2015. For FY2016, one FTE was moved to the Wastewater Division leaving a total of 14 FTE positions in the Water Services Division. In addition to the FTE changes, staff reallocated all the Environmental and Maintenance crews within Public Works splitting them equally between Water and Wastewater. Not included in the table below are the Public Works Operations Manager and Administrative Assistant who are split equally between the Streets, Water, and Wastewater Funds.

Position Summary					
Water					
	Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	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	4.0	4.0	4.0	4.0	0.0
Technician II	5.0	5.0	5.0	5.0	0.0
Technician I	3.0	3.0	3.0	2.0	(1.0)
GIS Technician	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>	<u>14.0</u>	<u>(1.0)</u>

Capital:

For FY2016, water capital is programmed at \$1,612,550. Included in this amount are improvements that continue our progress towards improving the overall water system infrastructure, including line replacement, a F250 Truck that will replace at 2001 truck (Unit 0113), a 304 Mini-ex with a trailer that will replace an older excavator; both the 2001 truck and excavator were acquired with the purchase of the Pineview Water System, 25% of the cost of an Asphalt Zipper (the majority of the purchase will be paid for out of Streets), and capital carryover for the PV & FH Water Co. Purchase, Fairway Park 43rd Way, Cul, Cir, and Loop water line project, and 4th Ave from Cooley to Old Linden water line project.

Water - Capital		
Fiscal Year 2016		
Description	Account	Amount
Improvements	43-760-495-7310-0000	200,000
Fairway Park Phase III	43-760-495-7310-16xx	525,000
304 Mini-ex with Trailer	43-760-495-7410-0000	80,000
Vehicle Purchase	43-760-495-7420-0000	55,000
Asphalt Zipper (split with Wastewater and Streets)	43-760-495-7410-0000	31,250
PV&FH Water Co. Purchase	43-760-495-7300-1225	235,600
Fairway Park 43rd Way, Cul, Cir, Loop	43-760-495-7310-1507	528,400
4th Ave from Cooley to Old Linden	43-760-495-7310-1506	155,000
	Total Water Capital	<u>1,810,250</u>

A water plant reserve fund was established to set aside funds for the construction of a new water treatment plant. These funds are reserved within this fund and an additional \$100,000 is added annually. With the FY2016 allocation, a total of \$1,100,000 will be available in this fund. All programmed capital is detailed above.

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 not only 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 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
Expenditures	Actual	Actual	Budget	Estimate	Budget
Debt Service Transfer	0	0	0	0	0
Capital	<u>0</u>	<u>0</u>	<u>147,600</u>	<u>147,600</u>	<u>120,400</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>147,600</u>	<u>147,600</u>	<u>120,400</u>
Revenues					
Capacity Fees	64,677	108,928	35,000	45,000	35,000
Interest	(301)	1,505	500	500	500
Beginning Fund Balance	<u>12,200</u>	<u>76,600</u>	<u>187,000</u>	<u>187,000</u>	<u>84,900</u>
Total Revenue	<u>76,576</u>	<u>187,033</u>	<u>222,500</u>	<u>232,500</u>	<u>120,400</u>

For FY2016 there are no capital projects programmed utilizing water capacity fees.

City of Show Low, AZ					
Water					
Fiscal Year 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
	Actual	Actual	Budget	Estimate	Budget
WATER					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	485,648	577,000	595,250	500,000	588,588
OVERTIME	20,030	13,050	12,800	12,800	13,568
MEDICAL INSURANCE	142,928	184,383	255,700	255,700	268,700
FICA	43,016	43,524	47,700	47,700	45,983
RETIREMENT	62,873	66,734	72,400	72,400	67,632
WORKER'S COMP	19,579	21,641	30,800	30,800	29,029
OTHER ERE**	938	1,044	1,400	1,400	2,258
RECRUITMENT & PROCESSING	0	920	1,350	2,011	0
UNIFORM ALLOWANCE	4,491	5,426	5,800	5,800	5,306
TOTAL PERSONNEL	779,501	913,721	1,023,200	928,611	1,021,064
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SERVICE:	34,784	225	7,500	7,500	7,500
OTHER CONTRACTUAL SERVICE	12,309	6,412	7,000	7,000	10,000
SHOW LOW LAKE	24,940	31,490	30,000	30,000	30,000
WATER SHARES	1,224	1,224	1,200	1,200	1,200
WATER RIGHTS PRESERVATION	26,463	33,822	60,500	60,500	60,500
LEGAL ADS & NOTICES	38	0	12	0	0
REPRODUCTION & PRINTING	6,138	6,307	8,488	8,500	8,500
TRAVEL & TRAINING/STAFF	9,854	8,343	7,000	7,000	7,000
SAFETY TRAINING	403	855	1,500	1,500	1,700
DUES & MEMBERSHIPS	1,076	715	2,000	2,000	2,000
RECRUITMENT & PROCESSING	1,559	70	0	0	0
EXPENDABLE MATERIALS	14,001	22,954	11,000	12,361	15,000
POSTAGE	13,734	12,739	15,000	15,000	14,500
PERSONAL PROTECTIVE EQUIPMENT	3,582	3,092	3,872	4,000	4,000
SMALL EQUIPMENT/CAPITAL	12,440	10,855	17,000	17,000	17,000
UNIFORMS	2,201	1,266	528	736	400
BOOKS & SUBSCRIPTIONS	159	617	1,000	500	500
AUTO PARTS & LABOR	23,596	34,086	43,905	46,405	46,400
FUELS & LUBRICANTS	36,197	30,014	40,000	40,000	40,000
RENTAL & MAINTENANCE CONTRACTS	4,508	9,421	8,395	8,674	4,400
EQUIPMENT RENTAL-OTHER	3,476	1,027	6,000	6,000	6,000
REPAIRS & MAINTENANCE	5,300	3,851	6,369	8,000	8,000
TELEPHONE	2,653	2,665	3,000	3,000	3,800
UTILITIES	427,822	388,220	380,000	380,000	380,000
CASUALTY LOSS	13,627	21,355	1,631	1,631	0
TESTING FEES	24,134	27,389	45,000	45,000	45,000
WATER MAINTENANCE	290,691	259,046	429,000	374,000	374,300
METER REPLACEMENT PROGRAM	74,431	149,924	102,000	102,000	102,000
USE PERMITS	5,965	253	500	500	500
BAD DEBT EXPENSE	32,582	38,685	0	0	0
DEBT PRINCIPAL	140,044	1	222,500	226,935	233,729
DEBT INTEREST	59,426	153,909	166,100	166,100	152,421
Issuance Costs	3,990	0	0	0	0
TOTAL OPERATING	1,313,346	1,260,832	1,628,000	1,586,042	1,576,350
CAPITAL					
Line Extension Reimbursements	7,216	0	0	0	0
PV&FH WATER CO. PURCHASE IMPROVEMENTS	(222,424)	(5,929)	244,500	151,600	235,600
Fairway Park 43rd way,cul,cir,loop	9,310	185,897	191,500	191,500	200,000
Pineview - PRV and Connections	0	0	528,400	900	528,400
4th Ave from Cooley to Old Linden	(25,413)	0	0	0	0
Savage from Central to Sylvester	0	0	155,000	0	155,000
Upsize 4" Main to 8" from Well 3A to Webb Rc	0	0	118,500	118,500	0
Fairway Park Phase III	0	0	90,000	90,000	0
EQUIPMENT PURCHASE	0	0	0	0	525,000
VEHICLE PURCHASE	0	0	0	0	111,250
OPERATING TRANSFER OUT	0	0	0	0	55,000
DEPRECIATION	157,705	179,000	181,800	181,800	189,000
TOTAL CAPITAL	996,076	1,080,849	0	0	0
TOTAL WATER	1,233,043	1,439,817	1,509,700	734,300	1,999,250
TOTAL WATER	3,325,891	3,614,371	4,160,900	3,248,953	4,596,664

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability



City of Show Low, Arizona
Wastewater
FY2016 Budget

Program Goal:

The Wastewater Division provides a clean, healthy environment through the effective management of wastewater within the City. By creating and maintaining efficient operations of infrastructure and City assets, the Wastewater Division delivers a professional customer service organization that demonstrates efficiency and integrity in our daily operations.

Departmental Budget:

The FY2016 Wastewater Division budget of \$6,689,415 is a \$1,682,025 (20.1%) decrease from the FY2015 budget of \$8,371,440. When adjusted for capital expenditures, the operating budget increased by \$481,577 over FY2015. The majority of the operating budget increase is the addition of the Debt Service payment (\$386,313) for the Wastewater Treatment Plant Expansion.

City of Show Low					
Wastewater					
Fiscal Year 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Personnel	641,331	702,400	739,100	741,169	823,906
Operating Supplies & Services	552,180	499,216	570,342	579,853	967,113
Capital	<u>1,288,288</u>	<u>784,111</u>	<u>7,061,998</u>	<u>3,348,047</u>	<u>4,898,396</u>
Total All Expenditures	<u>2,481,799</u>	<u>1,985,727</u>	<u>8,371,440</u>	<u>4,669,069</u>	<u>6,689,415</u>
Revenues					
Wastewater User Fees	2,112,433	2,228,776	2,218,000	2,218,000	2,361,800
Grant Funds	0	0	0	0	0
Other**	202	358,556	3,427,740	3,147,700	164,800
Beginning Fund Balance	<u>2,972,700</u>	<u>2,603,500</u>	<u>3,205,100</u>	<u>3,205,100</u>	<u>3,901,731</u>
Total Revenue	<u>5,085,335</u>	<u>5,190,832</u>	<u>8,850,840</u>	<u>8,570,800</u>	<u>6,428,331</u>
Reserves					
Operating Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Other includes: Transfer in, sale of assets, misc. income, APS Energy Efficiency credit, interest earned on investments.

As an Enterprise Fund, the wastewater program is set up to ensure that the cost of providing services is directly borne by the users of that service through fees. As such, a rate study was completed and new rates were implemented in phases during FY2012 and FY2013. Rates will be adjusted on January 1 of each year 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 with the revised rates. 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 FY2015. Currently, the City of Show Low wastewater system has approximately 5,600 connections.

The Wastewater Division was staffed by 10.0 FTE employees in FY2015. In FY2016 one FTE was moved from the Water Services Division to the Wastewater Division. The total FTE employees for Wastewater in FY2016 are 11.0 FTE. Total authorization of 25 FTE's for both Water and Wastewater remains unchanged from FY2015.

Position Summary					
Wastewater					
	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budget</u> <u>FY2016</u>	<u>change</u>
Construction Operations Manager	1.0	1.0	0.0	0.0	0.0
Wastewater Plant Operator	1.0	1.0	1.0	1.0	0.0
Technician IV	1.0	1.0	2.0	2.0	0.0
Technician III	2.0	2.0	3.0	3.0	0.0
Technician II	1.0	1.0	1.0	2.0	1.0
Technician I	4.0	4.0	3.0	3.0	0.0
Secretary	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>11.0</u>	<u>1.0</u>

Capital:

For FY2016, wastewater capital is programmed at \$7,090,856. Included in this amount is the purchase of a 1 Ton Pickup with plow to replace an older 2000 pickup, 25% of the cost of an Asphalt Zipper (the majority of the purchase will be paid out of Streets), 10th Place and 9th Place sewer line project, general improvements, manhole replacement, and the carryover of the WWTP Expansion project as outlined in the table below.

Wastewater - Capital		
Fiscal Year 2016		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Manhole Replacements (Inflow & Infiltration)	42-755-495-7300-5871	195,315
1 Ton Pickup with Plow	42-755-495-7410-0000	65,000
General Improvements	42-755-495-7310-0000	187,481
Asphalt Zipper (split with Water and Streets)	42-755-495-7410-0000	31,250
WWTP Expansion	42-755-495-7300-1318	4,227,250
WWTP Expansion	45-770-495-7300-1318	2,320,260
10th Place and 9th Place Sewer Line	42-755-495-7310-1219	64,300
	Total Wastewater Capital	<u>7,090,856</u>

Included in this budget is a continuation of the manhole replacement program. Wastewater Division staff has developed a systematic replacement schedule for this program.

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 not only 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 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Capital	<u>0</u>	<u>316,900</u>	<u>414,500</u>	<u>118,700</u>	<u>150,500</u>
Total All Expenditures	<u>0</u>	<u>316,900</u>	<u>414,500</u>	<u>118,700</u>	<u>150,500</u>
Revenues					
Capacity Fees	98,096	169,291	150,000	150,000	150,000
Interest	(508)	2,320	500	500	500
Beginning Fund Balance	<u>15,900</u>	<u>113,500</u>	<u>(31,800)</u>	<u>(31,800)</u>	<u>0</u>
Total Revenue	<u>113,488</u>	<u>285,111</u>	<u>118,700</u>	<u>118,700</u>	<u>150,500</u>

For FY2016, 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 2016

	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
WASTEWATER FUND					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	401,844	429,100	428,231	430,300	475,104
OVERTIME	19,144	15,625	14,000	14,000	14,840
MEDICAL INSURANCE	123,931	149,750	171,700	171,700	212,000
FICA	31,103	32,800	35,100	35,100	37,418
RETIREMENT	46,047	50,382	53,200	53,200	54,768
WORKER'S COMP	15,386	18,961	29,800	29,800	24,472
OTHER ERE**	682	737	1,100	1,100	1,110
RECRUITMENT & PROCESSING	0	1,453	2,069	2,069	0
UNIFORM ALLOWANCE	3,194	3,590	3,900	3,900	4,194
TOTAL PERSONNEL	641,331	702,400	739,100	741,169	823,906
OPERATING EXPENDITURES					
PROFESIONAL & CONSULTING SERVICES	4,784	580	5,200	7,500	7,500
OTHER CONTRACTUAL SERVICE	13,774	13,543	12,200	9,900	9,900
LEGAL ADS & NOTICES	192	0	12	0	0
REPRODUCTION & PRINTING	3,128	3,468	5,488	5,500	5,500
TRAVEL & TRAINING/STAFF	4,964	1,885	5,000	5,000	5,000
SAFETY TRAINING	353	1,045	1,500	1,500	1,500
DUES & MEMBERSHIPS	324	561	400	591	400
RECRUITMENT & PROCESSING	1,051	120	0	0	0
EXPENDABLE MATERIALS	10,930	13,066	10,500	11,708	12,000
POSTAGE	10,706	10,397	10,000	10,000	9,000
PERSONAL PROTECTIVE EQUIPMENT	5,848	4,118	3,500	3,500	3,500
SMALL EQUIPMENT/CAPITAL	13,209	2,431	17,000	17,000	17,000
UNIFORMS	1,076	984	1,600	600	600
BOOKS & SUBSCRIPTIONS	222	0	500	500	500
AUTO PARTS & LABOR	39,903	25,916	40,000	48,800	48,800
FUELS & LUBRICANTS	52,427	51,902	43,000	43,361	43,000
RENTAL & MAINTENANCE CONTRACTS	425	6,658	4,796	4,742	4,800
EQUIPMENT RENTAL-OTHER	1,454	993	1,446	1,446	2,500
REPAIRS & MAINTENANCE	2,073	742	10,914	9,629	6,000
TELEPHONE	1,938	2,009	2,100	2,132	2,900
UTILITIES	207,739	190,827	195,000	195,000	195,000
CASUALTY LOSS	10,518	1,603	386	386	0
TESTING FEES	38,947	57,674	66,800	66,800	66,500
SEWER MAINTENANCE	82,309	62,304	80,000	80,000	102,400
Air Release Replacement Program	9,097	9,189	9,004	10,000	10,000
USE PERMITS	13,348	12,400	12,496	12,496	11,500
BAD DEBT EXPENSE	15,118	18,770	15,000	15,000	15,000
DEBT PRINCIPAL	0	0	10,300	10,562	315,864
DEBT INTEREST	6,324	6,030	6,200	6,200	70,449
TOTAL OPERATING	552,180	499,216	570,342	579,853	967,113
CAPITAL					
INFLOW & INFILTRATION	30,035	143,115	172,559	96,000	195,315
WASTEWATER MASTERPLAN	13,052	0	0	0	0
WWTP Expansion	0	(629,314)	6,207,299	2,732,447	4,227,250
IMPROVEMENTS	0	6,288	180,000	100,000	187,481
10th Place and 9th Place	0	0	64,300	0	64,300
City Park Area - Phase 1 Aquatic Center	0	0	160,000	141,760	0
EQUIPMENT PURCHASE	0	0	115,000	115,000	96,250
Lift Station modifications - Generators	0	0	43,240	43,240	0
OPERATING TRANSFER OUT	108,345	117,800	119,600	119,600	127,800
DEPRECIATION	1,136,856	1,146,222	0	0	0
TOTAL CAPITAL	1,288,288	784,111	7,061,998	3,348,047	4,898,396
TOTAL SEWER FUND	2,481,799	1,985,727	8,371,440	4,669,069	6,689,415

** Other ERE is for the Employee Assistance Program, Health Savings Account Contribution, and Short Term Disability



City of Show Low, Arizona
Sanitation
FY2016 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 FY2016 Sanitation budget of \$878,500 is a \$145,300 (14%) decrease from the FY2015 budget of \$1,023,800. 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 (Project Clean Sweep).

City of Show Low					
Sanitation					
Fiscal Year 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Operating Supplies & Services	938,990	962,046	813,500	813,500	813,500
Capital/Transfers	<u>65,000</u>	<u>65,000</u>	<u>210,300</u>	<u>210,300</u>	<u>65,000</u>
Total All Expenditures	<u>1,003,990</u>	<u>1,027,046</u>	<u>1,023,800</u>	<u>1,023,800</u>	<u>878,500</u>
Revenues					
Refuse User Fees	999,530	1,028,437	868,100	868,100	869,900
Other**	441	4,995	3,600	3,600	2,000
Beginning Fund Balance	<u>191,400</u>	<u>187,400</u>	<u>193,800</u>	<u>193,800</u>	<u>41,700</u>
Total Revenue	<u>1,191,371</u>	<u>1,220,832</u>	<u>1,065,500</u>	<u>1,065,500</u>	<u>913,600</u>

Other includes: Interest earned on investments.

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. Revenues and expenditures reflect the new contract with Waste Management. Recycle services were changed to weekly pick-up beginning July 1, 2014.

Capital:

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



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City of Show Low, Arizona
Improvement Districts
FY2016 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 Improvement District is assessed an annual fee to cover the cost of administration and oversight, which is based on 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 were paid off as scheduled in FY2015; therefore there are no FY2016 expenditures and revenues.

City of Show Low					
Improvement District #5					
Fiscal Year 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Operating	7,088	609	0	2,939	0
Debt Service	535,463	533,906	124,000	124,000	0
Capital/Transfers	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Total All Expenditures	<u>557,550</u>	<u>549,515</u>	<u>139,000</u>	<u>141,939</u>	<u>0</u>
Revenues					
Taxes/Assesments	420,502	350,316	108,025	281,810	0
Other**	4,128	4,898	875	875	0
Beginning Fund Balance	<u>187,500</u>	<u>54,600</u>	<u>(139,700)</u>	<u>(139,700)</u>	<u>1,000</u>
Total Revenue	<u>612,130</u>	<u>409,814</u>	<u>(30,800)</u>	<u>142,985</u>	<u>1,000</u>

Other includes: penalties and late charges, interest earned on investments

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 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Operating	3,414	804	3,000	3,391	3,000
Debt Service	471,450	475,000	492,600	492,600	485,500
Capital/Transfers	<u>15,000</u>	<u>15,000</u>	<u>480,000</u>	<u>365,600</u>	<u>15,000</u>
Total All Expenditures	<u>489,864</u>	<u>490,804</u>	<u>975,600</u>	<u>861,591</u>	<u>503,500</u>
Revenues					
Taxes/Assesments	406,767	421,819	481,300	481,300	481,300
Other**	(212)	7,262	9,000	9,000	9,000
Beginning Fund Balance	<u>508,600</u>	<u>432,627</u>	<u>370,900</u>	<u>370,900</u>	<u>(400)</u>
Total Revenue	<u>915,155</u>	<u>861,708</u>	<u>861,200</u>	<u>861,200</u>	<u>489,900</u>

Other includes: penalties and late charges, interest earned on investments

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 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Operating	882	581	1,000	1,079	1,000
Debt Service	77,780	77,582	79,000	79,000	79,502
Capital/Transfers	<u>3,000</u>	<u>3,000</u>	<u>95,900</u>	<u>95,900</u>	<u>95,900</u>
Total All Expenditures	<u>81,662</u>	<u>81,163</u>	<u>175,900</u>	<u>175,979</u>	<u>176,402</u>
Revenues					
Taxes/Assesments	53,791	54,791	79,300	79,300	79,300
Other**	(69)	932	2,500	2,500	2,500
Beginning Fund Balance	<u>123,600</u>	<u>95,700</u>	<u>70,300</u>	<u>70,300</u>	<u>(23,900)</u>
Total Revenue	<u>177,321</u>	<u>151,423</u>	<u>152,100</u>	<u>152,100</u>	<u>57,900</u>

Other includes: penalties and late charges, interest earned on investments



City of Show Low, Arizona
Community Facilities Improvement District
FY2016 Budget

Program Goal:

Community Facility Districts (CFDs) 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, although 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 following a reconciliation conducted in 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 2016					
Expenditures	FY2013 Actual*	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Operational Costs	8,735	10,702	24,685	24,902	23,600
Debt Service	153,160	155,300	155,715	153,740	154,060
Capital/Transfers	<u>0</u>	<u>0</u>	<u>172,600</u>	<u>172,600</u>	<u>0</u>
Total All Expenditures	<u>161,895</u>	<u>166,002</u>	<u>353,000</u>	<u>351,242</u>	<u>177,660</u>
Revenues					
Taxes/Assesments	149,857	190,901	154,600	154,600	154,600
Proceeds from Debt	0	0	0	0	0
Other**	1,115	2,403	5,500	5,500	5,500
Beginning Fund Balance	<u>214,100</u>	<u>203,200</u>	<u>230,500</u>	<u>230,500</u>	<u>39,600</u>
Total Revenue	<u>365,073</u>	<u>396,504</u>	<u>390,600</u>	<u>390,600</u>	<u>199,700</u>
*All CFD activities combined in one fund					

Other includes: penalties and late charges, interest earned on investments

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 on debt service requirements and operational needs. When this District was established, the Show Low Bluff CFD 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 2016					
Expenditures	FY2013 Actual*	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Operational Costs	5,258	5,235	4,200	7,083	4,200
Debt Service	84,556	92,419	97,500	97,500	100,038
Capital/Transfers	<u>8,000</u>	<u>7,000</u>	<u>620,300</u>	<u>7,000</u>	<u>606,300</u>
Total All Expenditures	<u>97,814</u>	<u>104,653</u>	<u>722,000</u>	<u>111,583</u>	<u>710,538</u>
Revenues					
Taxes/Assesments	150,996	119,194	78,000	78,000	78,000
Proceeds from Debt	0	0	0	0	0
Other**	(3,044)	7,155	0	0	0
Beginning Fund Balance	<u>594,600</u>	<u>644,700</u>	<u>666,400</u>	<u>666,400</u>	<u>632,800</u>
Total Revenue	<u>742,551</u>	<u>771,049</u>	<u>744,400</u>	<u>744,400</u>	<u>710,800</u>
*All CFD activities combined in one fund					

Other includes: penalties and late charges, interest earned on investments

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. Maintenance and operations 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 FY2016.

FY2015 is the fourth 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 \$46,000 which represents 54% 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 \$7.1454 per hundred dollars of assessed valuation. This shortfall is covered by the developer letter of credit that has been exercised. Nonetheless, 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
FY2016 Budget

Program Goal:

The Street Light Improvement District accounts 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 street lights 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 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Operating	0	0	0	0	0
Electricity	192,564	194,378	204,900	204,900	204,900
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>193,764</u>	<u>195,578</u>	<u>206,100</u>	<u>206,100</u>	<u>206,100</u>
Revenues					
Taxes/Assessments	142,788	164,528	190,000	171,000	189,000
Other**	4	14	300	300	300
General Fund subsidy	45,143	38,300	19,200	38,200	23,200
Beginning Fund Balance	<u>2,400</u>	<u>(3,448)</u>	<u>3,800</u>	<u>3,800</u>	<u>7,200</u>
Total Revenue	<u>190,336</u>	<u>199,395</u>	<u>213,300</u>	<u>213,300</u>	<u>219,700</u>

Other includes: interest earned on investments

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 the Council, this modification is being phased in over a period of years with the Street Light Improvement District being completely self-reliant in FY2017.

In this phased approach, it is projected that the property tax rate will increase from \$0.1291 per hundred dollars of assessed valuation to the subsidized rate of \$0.1401 as shown in the table

below. The required General Fund subsidy of \$38,200 in FY2015 was reduced to a recommended \$19,200 in FY2016. FY2016 will be the last year that a General Fund subsidy is required. At the recommended tax rate, a home with a market value of \$150,000 will pay approximately \$17.86 annually in Street Light Improvement District property taxes.

Assuming no change in assessed valuation, this rate will increase in FY 2017 when it will achieve the required rate to cover eligible utility costs. All taxes are collected by Navajo County and remitted to the City on a quarterly basis.

	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017*</u>
Full Tax Rate with Park Lights	n/a	\$ 0.1280	\$ 0.1370	\$ 0.1549	\$ 0.1549	0.1549
3-year Subsidized Tax Rate		\$ 0.0835	\$ 0.1131	\$ 0.1291	\$ 0.1401	0.1549
Prior Year Tax Rate	\$ 0.0706	\$ 0.0835	\$ 0.0910	\$ 0.1131	\$ 0.1291	0.1401
Increase due to decreased assessed valuation	0.0129	0.0075	0.0085	-	-	0.0000
Increase for Park Lighting	-	-	0.0136	0.0160	0.0110	0.0148
Current Tax Rate	\$ 0.0835	\$ 0.0910	\$ 0.1131	\$ 0.1291	\$ 0.1401	\$ 0.1549
General Fund Subsidy Required:	0	\$ 57,000	\$ 38,300	\$ 38,200	\$ 19,200	\$ -

**Estimated Rate assuming no change in assessed valuation*



City of Show Low, Arizona
Projects Fund (Capital and Grants)
FY2016 Budget

Program Goal:

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

Departmental Budget:

The Projects Fund serves as the general clearinghouse for most one-time capital projects, grants, and restricted funding sources of the City. Currently included in this fund's budget are the budgets for Police funds, Community Development Block Grant funds, the Court's 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 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Unanticipated Expenditures	0	0	3,850,591	3,850,591	4,000,000
General Operations	194,043	22,754	56,396	56,396	400,000
Court	3,687	24,966	21,000	21,000	21,000
Police	185,738	1,530,955	3,414,140	293,241	4,232,000
Public Works	205,660	32,515	39,485	39,485	0
Community Services	<u>399,516</u>	<u>466,434</u>	<u>488,063</u>	<u>179,263</u>	<u>624,523</u>
Total All Expenditures	<u>988,644</u>	<u>2,077,624</u>	<u>7,869,675</u>	<u>4,439,976</u>	<u>9,277,523</u>
Revenues					
Unanticipated Revenue	0	0	3,919,408	3,000,000	4,000,000
Federal and State Grants	116,000	158,872	3,220,700	4,207,500	37,500
Other	36,962	0	0	0	0
General Fund Subsidy	706,800	970,400	350,781	739,236	1,040,223
Beginning Balance	<u>868,590</u>	<u>739,700</u>	<u>(208,700)</u>	<u>(208,700)</u>	<u>3,284,900</u>
Total Revenue	<u>1,728,352</u>	<u>1,868,972</u>	<u>7,282,189</u>	<u>7,738,036</u>	<u>8,362,623</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 the Finance Department and specific Council approval.



City of Show Low, Arizona
Development Impact Fees
FY2016 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 dramatically lower than 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 on changes to state statutes governing impact fees, 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 Development Impact Fees are tied specifically and directly to existing debt service. Therefore, 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, the Council has passed a resolution to sunset these fees 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 Development Impact Fees and the Parks and Recreation Facilities Development Impact Fees were eliminated in FY2014.

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, which was 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 FY2016, annual debt service on the Library totals \$391,625. It is anticipated that \$5,000 in development impact fees will be collected in FY2016 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 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
Expenditures	Actual	Actual	Budget	Estimate	Budget
Debt Service Transfer	4,818	4,000	7,200	7,200	9,100
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>4,818</u>	<u>4,000</u>	<u>7,200</u>	<u>7,200</u>	<u>9,100</u>
Revenues					
Impact Fees	4,824	9,679	5,000	5,600	5,000
Other**	(6)	37	0	0	0
Total Revenue	<u>4,818</u>	<u>9,716</u>	<u>5,000</u>	<u>5,600</u>	<u>5,000</u>

Other includes: interest earned on investments

Open Space Development Impact Fee Fund:

Created as a separate fund in FY2010, all prior-year collections were transferred into this fund in 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 2016					
	FY2013	FY2014	FY2015	FY2015	FY2016
Expenditures	Actual	Actual	Budget	Estimate	Budget
Debt Service Transfer	0	0	0	0	0
Capital	<u>139,093</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>139,093</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues					
Impact Fees	0	0	0	0	0
Other**	393	0	0	0	0
Beginning Fund Balance	<u>138,700</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>139,093</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
* Fee eliminated in FY2012 - All funds have been expended on eligible projects					

Other includes: interest earned on investments

Parks and Recreational Facilities Development Impact Fee Fund:

Created as a separate fund in FY2010, all prior-year collections were transferred into this fund in 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. New playground equipment at the City Park is planned for FY2016. The balance of this fund will be transferred to Capital Projects and designated for this purpose. This will close this development impact fee. In compliance with state law there will be no further revenue or expenses for this fund.

City of Show Low					
Parks & Recreational Facilities Development Impact Fee*					
Fiscal Year 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Debt Service Transfer	0	0	0	0	45,723
Capital	<u>0</u>	<u>0</u>	<u>13,600</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>13,600</u>	<u>0</u>	<u>45,723</u>
Revenues					
Impact Fees	14,955	26,680	1,300	723	0
Other**	(80)	358	0	0	0
Beginning Fund Balance	<u>3,100</u>	<u>18,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,723</u>
Total Revenue	<u>17,975</u>	<u>45,038</u>	<u>46,300</u>	<u>45,723</u>	<u>45,723</u>
* Fund modified in FY2012 due to state law changes - includes all eligible elements of Parks, Recreation and Open Space					

Other includes: interest earned on investments

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 (Greater Arizona Development Authority) 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 FY2016, annual debt service on the 2006 GADA bond road project totals \$508,739. It is anticipated that \$29,800 in development impact fees will be collected in FY2016 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 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Debt Service Transfer	29,790	20,000	39,500	39,500	61,200
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>29,790</u>	<u>20,000</u>	<u>39,500</u>	<u>39,500</u>	<u>61,200</u>
Revenues					
Impact Fees	29,826	54,631	29,800	36,000	29,800
Other**	(36)	<u>229</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>29,790</u>	<u>54,860</u>	<u>29,800</u>	<u>36,000</u>	<u>29,800</u>

Other includes: interest earned on investments

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 current fiscal year.

City of Show Low					
Water Development Impact Fee*					
Fiscal Year 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Debt Service Transfer	0	0	0	0	0
Capital	<u>11,437</u>	<u>4,629</u>	<u>142,200</u>	<u>28,000</u>	<u>110,400</u>
Total All Expenditures	<u>11,437</u>	<u>4,629</u>	<u>142,200</u>	<u>28,000</u>	<u>110,400</u>
Revenues					
Impact Fees	0	(941)	0	0	0
Other**	(531)	1,607	0	902	0
Beginning Fund Balance	<u>153,500</u>	<u>141,500</u>	<u>137,500</u>	<u>137,500</u>	<u>110,400</u>
Total Revenue	<u>152,969</u>	<u>142,166</u>	<u>137,500</u>	<u>138,402</u>	<u>110,400</u>
* Fee eliminated in FY2012 - All remaining funds to be expended on eligible projects					

Other includes: interest earned on investments

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. Funds are programmed to be expended on the eligible portion of the upgrade and expansion of the City's wastewater treatment plant.

City of Show Low					
Wastewater Development Impact Fee*					
Fiscal Year 2016					
Expenditures	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2015 Estimate	FY2016 Budget
Debt Service Transfer	0	0	0	0	0
Operational Transfer/Correction	0	0	0	0	0
Capital	<u>12,864</u>	<u>629,314</u>	<u>3,249,500</u>	<u>1,546,840</u>	<u>2,320,260</u>
Total All Expenditures	<u>12,864</u>	<u>629,314</u>	<u>3,249,500</u>	<u>1,546,840</u>	<u>2,320,260</u>
Revenues					
Impact Fees	0	0	0	0	0
Other**	(13,594)	46,939	15,000	15,000	0
Beginning Fund Balance	<u>4,461,000</u>	<u>4,434,500</u>	<u>3,852,100</u>	<u>3,852,100</u>	<u>2,320,300</u>
Total Revenue	<u>4,447,406</u>	<u>4,481,439</u>	<u>3,867,100</u>	<u>3,867,100</u>	<u>2,320,300</u>
* Fee eliminated in FY2012 - All remaining funds to be expended on eligible projects					

Other includes: interest earned on investments

CITY OF SHOW LOW RESOLUTION NO. R2015-16

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA, ADOPTING THE FINAL BUDGET IN THE AMOUNT OF \$59,178,029 FOR THE FISCAL YEAR BEGINNING JULY 1, 2015, AND ENDING JUNE 30, 2016

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 16, 2015, 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 16, 2015, at the office of the City Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and,

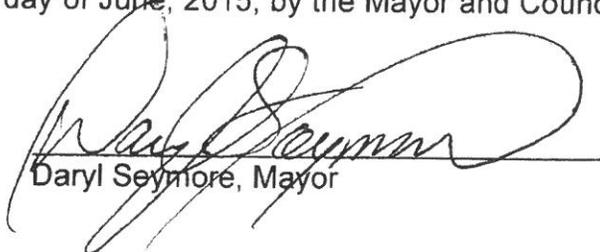
WHEREAS, in accordance with state law and following due public notice, the City Council met on June 16, 2015, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses of tax levies.

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, 2015, through June 30, 2016.

PASSED AND ADOPTED this 16th day of June, 2015, by the Mayor and Council of the City of Show Low, Arizona.


Daryl Seymore, Mayor

ATTEST:



Ann Kurasaki, City Clerk

APPROVED AS TO FORM:



F. Morgan Brown, City Attorney

OFFICIAL BUDGET FORMS

CITY OF SHOW LOW

Fiscal Year 2016

Exhibit A To Resolution R-2015-16

CITY OF SHOW LOW
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Fiscal Year 2016

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Schedule D—Other Financing Sources/<Uses> and Interfund Transfers

Schedule E—Expenditures/Expenses by Fund

Schedule F—Expenditures/Expenses by Department (as applicable)

Schedule G—Full-Time Employees and Personnel Compensation

CITY OF SHOW LOW RESOLUTION NO. R2015-16

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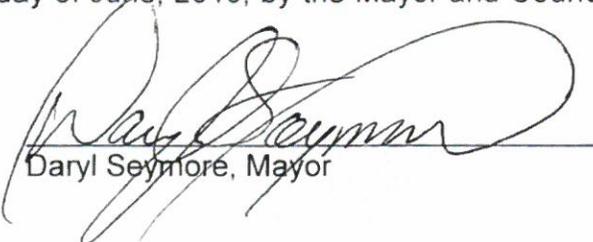
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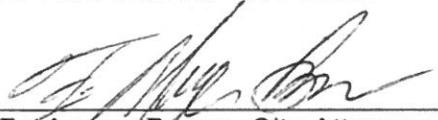

Daryl Seymore, Mayor

ATTEST:



Ann Kurasaki, City Clerk

APPROVED AS TO FORM:



F. Morgan Brown, City Attorney

CITY OF SHOW LOW
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2016

Fiscal Year	FUNDS										Total All Funds
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds				
2015 Adopted/Adjusted Budgeted Expenditures/Expenses*	15,626,069	23,003,298	1,161,700	4,014,100	0	13,556,140	2,696,000				60,057,307
2015 Actual Expenditures/Expenses**	10,300,563	3,867,371	274,066	352,182	0	5,486,641	897,059				21,177,882
2016 Fund Balance/Net Position at July 1***	6,078,400	6,405,504	883,600	2,596,823	0	6,684,415	335,500				22,984,242
2016 Primary Property Tax Levy	0	0	0	0	0	0	0				0
2016 Secondary Property Tax Levy	0	189,000	0	0	0	0	0				189,000
2016 Estimated Revenues Other than Property Taxes	13,953,955	13,580,290	26,300	220,800	0	7,036,500	2,519,900				37,339,745
2016 Other Financing Sources	0	4,037,500	0	0	0	0	0				4,037,500
2016 Other Financing (Uses)	0	4,037,500	0	0	0	0	0				4,037,500
2016 Interfund Transfers In	517,153	2,704,955	1,640,850	0	0	135,500	0				4,998,458
2016 Interfund Transfers (Out)	4,267,305	97,830	0	214,000	0	373,600	45,723				4,998,458
2016 Reduction for Amounts Not Available:											
LESS: Amounts for Future Debt Retirement:	0	0	0	0	0	0	0				0
											0
											0
											0
2016 Total Financial Resources Available	16,282,203	22,781,919	2,550,750	2,603,623	0	13,484,815	2,809,677				60,512,987
2016 Budgeted Expenditures/Expenses	17,649,508	22,783,909	1,664,150	2,817,583	0	11,966,879	2,296,000				59,178,029

EXPENDITURE LIMITATION COMPARISON

	2015	2016
1. Budgeted expenditures/expenses	\$ 60,057,307	\$ 59,178,029
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	60,057,307	59,178,029
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 60,057,307	\$ 59,178,029
6. EEC or voter-approved alternative expenditure limitation	\$ 60,057,307	\$ 59,178,029

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 the 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 on this line 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 2016

	2015	2016
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	190,000	189,000
C. Total property tax levy amounts	\$ 190,000	\$ 189,000
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	\$ 190,000	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ 190,000	
C. Total property taxes collected	\$ 190,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	0.1291	0.1401
(3) Total city/town tax rate	0.1291	0.1401
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>one</u> 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 10,276,534	\$ 9,496,387	\$ 9,750,000
Electric Franchise Tax	260,000	188,037	275,000
Gas Franchise Tax	100,000	97,743	90,000
TV Franchise Tax	60,000	29,895	60,000
Licenses and permits			
Business Licenses	18,000	14,140	15,000
Animal Licenses	2,500	1,424	2,500
Intergovernmental			
Urban Revenue Sharing	1,270,000	860,306	1,219,300
Auto in Lieu	552,800	345,242	566,500
State Sales Tax	915,100	632,610	967,500
Intergovernmental/Grants	398,200	192,052	302,400
Charges for services			
Other	16,180	15,369	7,600
Planning and Zoning Fees	153,600	149,569	158,500
Library Fees	22,000	15,632	23,500
Parks and Recreation Fees	91,100	76,614	95,175
Show Low TV Fees	6,200	(1,451)	9,800
Dispatching Fees	201,000	128,586	178,680
Engineering Fees	500		500
Police Fees	34,300	40,780	33,500
Fines and forfeits			
Fines and Forfeitures	136,500	92,383	107,100
Photo Enforcement Collections	157,500	75,043	
Interest on investments			
Interest earned on Investments	47,000	46,487	40,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous	60,200	37,910	51,400
Total General Fund	\$ 14,779,214	\$ 12,534,758	\$ 13,953,955

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
SPECIAL REVENUE FUNDS			
Highway User Revenue fund			
Highway User Tax	\$ 2,919,192	\$ 1,467,855	\$ 3,796,477
Grants	756,700	36,248	1,469,200
Other	(1,697,892)	(601,170)	(2,503,277)
	<u>\$ 1,978,000</u>	<u>\$ 902,933</u>	<u>\$ 2,762,400</u>
Local Transportation Assistance Fund			
LTAF Funding	\$	\$	\$
Interest on Investments			
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Street Light Fund			
Other (Property Tax Assessment)	\$ 171,000	\$ 121,473	\$ 189,000
Interest on Investments	\$ 300	\$ 116	\$ 300
	<u>\$ 171,300</u>	<u>\$ 121,589</u>	<u>\$ 189,300</u>
Public Transportation Fund			
Grants	\$ 687,267	\$ 206,862	\$ 406,356
Contributions	109,700	122,662	124,039
Other	106,900	58,529	102,000
Interest on Investments			
	<u>\$ 903,867</u>	<u>\$ 388,052</u>	<u>\$ 632,395</u>
Cemetery Fund			
Cemetery Plot Sales	\$ 19,000	\$ 14,833	\$ 19,000
Cemetery Services	8,800	11,500	7,275
Interest on Investments	100	2,193	100
	<u>\$ 27,900</u>	<u>\$ 28,526</u>	<u>\$ 26,375</u>
White Mountain Partnership			
Grants	\$	\$	\$
Contributions	48,500	68,500	68,500
Interest on Investments		408	
	<u>\$ 48,500</u>	<u>\$ 68,908</u>	<u>\$ 68,500</u>
Capital Projects/Grants Fund			
Unanticipated Revenue/Grants	\$ 3,000,000	\$	\$ 4,000,000
Grants	207,500	211,000	37,500
	<u>\$ 3,207,500</u>	<u>\$ 211,000</u>	<u>\$ 4,037,500</u>
Airport Fund			
User Fees/Leases	\$ 1,203,100	\$ 796,296	\$ 1,193,700
Other	18,000	18,776	11,000
Grants	829,000	37,958	3,754,120
Interest on Investments		824	
	<u>\$ 2,050,100</u>	<u>\$ 853,853</u>	<u>\$ 4,958,820</u>
Aquatic Center			
User Fees	\$ 96,000	\$ 81,619	\$ 94,800
Miscellaneous			
	<u>\$ 96,000</u>	<u>\$ 81,619</u>	<u>\$ 94,800</u>

**CITY OF SHOW LOW
Revenues Other Than Property Taxes
Fiscal Year 2016**

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
Improvement District #5			
Other (Bonding/Property Tax)	\$ 281,810	\$ 287,802	\$
Penalties/Miscellaneous	775	2,435	
Interest on Investments	100	469	
	<u>\$ 282,685</u>	<u>\$ 290,706</u>	<u>\$</u>
Improvement District #6			
Other (Bonding/Property Tax)	\$ 481,300	\$ 340,986	\$ 481,300
Penalties/Miscellaneous	7,000	2,237	7,000
Interest on Investments	2,000	3,220	2,000
	<u>\$ 490,300</u>	<u>\$ 346,442</u>	<u>\$ 490,300</u>
Improvement District #7			
Other (Bonding/Property Tax)	\$ 79,300	\$ 49,959	\$ 79,300
Penalties/Miscellaneous	2,000		2,000
Interest on Investments	500	598	500
	<u>\$ 81,800</u>	<u>\$ 50,557</u>	<u>\$ 81,800</u>
Show Low Bluff CFD			
Assessments/Bonding	\$ 232,600	\$ 93,106	\$ 232,600
Penalties/Other	5,000	1,711	5,000
Interest on Investments	500	750	500
	<u>\$ 238,100</u>	<u>\$ 95,568</u>	<u>\$ 238,100</u>
Total Special Revenue Funds	<u>\$ 9,576,052</u>	<u>\$ 3,439,753</u>	<u>\$ 13,580,290</u>
DEBT SERVICE FUNDS			
Intergovernmental	\$ 23,300	\$ 11,372	\$ 23,300
Interest on Investments	3,000	1,399	3,000
	<u>\$ 26,300</u>	<u>\$ 12,771</u>	<u>\$ 26,300</u>
Total Debt Service Funds	<u>\$ 26,300</u>	<u>\$ 12,771</u>	<u>\$ 26,300</u>
CAPITAL PROJECTS FUNDS			
Parks Development Fees	\$	\$	\$
Library Development Fees	5,600	7,189	5,000
Open Space Development Fees			
Parks & Recreation Development Fees	723	976	
Transportation Development Fees	36,000	45,552	29,800
Water Capacity Fees	45,500	69,339	35,500
Wastewater Capacity Fees	150,500	142,543	150,500
Water Development Fees	902	1,305	
Wastewater Development Fees	15,000	37,451	
	<u>\$ 254,225</u>	<u>\$ 304,355</u>	<u>\$ 220,800</u>
Total Capital Projects Funds	<u>\$ 254,225</u>	<u>\$ 304,355</u>	<u>\$ 220,800</u>

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

CITY OF SHOW LOW
Revenues Other Than Property Taxes
Fiscal Year 2016

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2015</u>	<u>ACTUAL REVENUES* 2015</u>	<u>ESTIMATED REVENUES 2016</u>
PERMANENT FUNDS			
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
Wastewater Fund			
User Fees	\$ 2,218,000	\$ 1,746,597	\$ 2,361,800
Other	3,000,000	3,000,000	19,300
Grants			
Interest on Investments	44,000	47,666	10,000
	\$ 5,262,000	\$ 4,794,263	\$ 2,391,100
Water Fund			
User Fees	\$ 3,646,900	\$ 2,533,374	\$ 3,723,300
Other	230,646	100,615	45,000
Grants			
Interest on Investments	30,000	32,120	12,500
	\$ 3,907,546	\$ 2,666,108	\$ 3,780,800
Refuse Fund			
User Fees	\$ 868,100	\$ 645,912	\$ 864,600
Other			
Interest on Investments	3,600	2,532	2,000
	\$ 871,700	\$ 648,444	\$ 866,600
Total Enterprise Funds	\$ 10,041,246	\$ 8,108,815	\$ 7,038,500
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.			
INTERNAL SERVICE FUNDS			
Medical Self-Insurance			
Premiums	\$ 1,900,000	\$ 1,142,262	\$ 2,518,400
Miscellaneous			
Interest on Investments	1,500	3,649	1,500
	\$ 1,901,500	\$ 1,145,911	\$ 2,519,900
Total Internal Service Funds	\$ 1,901,500	\$ 1,145,911	\$ 2,519,900
TOTAL ALL FUNDS	\$ 36,578,537	\$ 25,546,363	\$ 37,339,745

* 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 2016

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Highway Users Revenue Fund (HURF)	\$	\$	\$	\$ 1,034,077
Public Transportation				81,875
White Mountain Partnership				20,000
Cemetery				
Airport				106,880
Aquatic Center				398,700
Debt Service				1,562,350
Capital Projects/Grants Fund				1,040,223
Parks & Recreation Development Impact Fees			45,723	
Improvement District #5				
Improvement District #6			15,000	
Improvement District #7			3,000	
Street Light Improvement District			1,200	23,200
Community Facilities District			4,000	
Public Transportation			74,630	
Water			189,000	
Wastewater			119,600	
Refuse Fund			65,000	
Total General Fund	\$	\$	\$ 517,153	\$ 4,267,305
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund (HURF)	\$	\$	\$ 1,034,077	\$
Public Transportation			81,875	74,630
Cemetery				
White Mountain Partnership			20,000	
Street Light Improvement District			23,200	1,200
Improvement District #5				
Improvement District #6				15,000
Improvement District #7				3,000
Community Facilities District				4,000
Capital Projects/Grants Fund	4,037,500	4,037,500	1,040,223	
Aquatic Center			398,700	
Airport			106,880	
Total Special Revenue Funds	\$ 4,037,500	\$ 4,037,500	\$ 2,704,955	\$ 97,830
DEBT SERVICE FUNDS				
Debt Service Fund	\$	\$	\$ 1,640,850	\$
Total Debt Service Funds	\$	\$	\$ 1,640,850	\$
CAPITAL PROJECTS FUNDS				
Transportation Development Impact Fee	\$	\$	\$	\$ 61,200
Library Development Impact Fee				9,100
Wastewater Capacity Fee				143,700
Total Capital Projects Funds	\$	\$	\$	\$ 214,000
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$	\$	\$	\$ 189,000
Wastewater			135,500	119,600
Refuse				65,000
Total Enterprise Funds	\$	\$	\$ 135,500	\$ 373,600
INTERNAL SERVICE FUNDS				
Parks & Recreation Development Impact Fees	\$	\$	\$	\$ 45,723
Total Internal Service Funds	\$	\$	\$	\$ 45,723
TOTAL ALL FUNDS	\$ 4,037,500	\$ 4,037,500	\$ 4,998,458	\$ 4,998,458

CITY OF SHOW LOW
Expenditures/Expenses by Fund
Fiscal Year 2016

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
City Council	\$ 335,025	\$ 238,925	\$ 64,715	\$ 339,700
General Operations	4,112,134	4,112,134	2,231,765	5,349,605
Administrative Services	926,800	926,800	660,513	976,600
City Magistrate	195,000	195,000	147,447	195,500
City Attorney	247,100	247,100	181,838	257,600
City Manager	384,000	384,000	272,843	431,600
Planning and Zoning	429,500	429,500	305,297	477,700
Library	501,700	501,700	382,727	523,100
Information Systems	378,240	387,240	348,954	421,850
Parks & Facilities Maintenance	826,300	855,500	568,515	898,503
Engineering	625,860	625,860	425,748	652,650
Police	5,627,850	5,627,850	4,052,163	6,071,400
Recreation	377,200	377,200	190,005	386,300
City Clerk	270,400	270,400	181,106	272,900
Show Low TV	187,460	187,460	153,417	198,500
Community Services Admin	259,400	259,400	133,511	196,000
Total General Fund	\$ 15,683,969	\$ 15,626,069	\$ 10,300,563	\$ 17,649,508
SPECIAL REVENUE FUNDS				
Streets	\$ 5,272,844	\$ 5,321,643	\$ 1,069,194	\$ 5,040,981
LTA				
Street Light District	206,100	206,100	148,426	206,100
Public Transit	990,052	991,374	548,264	814,630
Cemetery	214,275	214,275	7,532	103,175
White Mountain Partnership	68,500	66,000	40,101	97,900
Projects Fund	8,377,303	8,350,603	448,607	9,277,523
SID No. 5	139,000	139,000	132,503	
SID No. 6	975,600	975,600	445,935	503,500
SID No. 7	175,900	175,900	73,755	176,402
Airport	5,035,300	5,033,902	611,045	5,182,000
Aquatic Center	453,900	453,900	285,669	493,500
Show Low Bluff CFD	1,065,000	1,075,000	56,340	888,198
Total Special Revenue Funds	\$ 22,973,774	\$ 23,003,298	\$ 3,867,371	\$ 22,783,909
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 1,161,700	\$ 1,161,700	\$ 274,066	\$ 1,664,150
Total Debt Service Funds	\$ 1,161,700	\$ 1,161,700	\$ 274,066	\$ 1,664,150
CAPITAL PROJECTS FUNDS				
Parks Development Fees	\$	\$	\$	\$
Library Development Fees	4,000	7,200		9,100
Open Space Development Fees				
Parks & Recreation Development Fees	13,600	13,600		45,723
Transportation Development Fees	39,500	39,500	19,750	61,200
Water Development Fees	142,200	142,200	19,550	110,400
Wastewater Development Fees	3,249,500	3,249,500	312,882	2,320,260
Water Capacity Fees	147,600	147,600		120,400
Wastewater Capacity Fees	414,500	414,500		150,500
Total Capital Projects Funds	\$ 4,010,900	\$ 4,014,100	\$ 352,182	\$ 2,817,583
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Wastewater	\$ 8,353,200	\$ 8,371,440	\$ 2,939,572	\$ 6,689,415
Water	4,160,900	4,160,900	1,927,434	4,398,964
Refuse	1,023,800	1,023,800	619,635	878,500
Total Enterprise Funds	\$ 13,537,900	\$ 13,556,140	\$ 5,486,641	\$ 11,966,879
INTERNAL SERVICE FUNDS				
Medical Insurance Fund	\$ 2,696,000	\$ 2,696,000	\$ 897,059	\$ 2,296,000
Total Internal Service Funds	\$ 2,696,000	\$ 2,696,000	\$ 897,059	\$ 2,296,000
TOTAL ALL FUNDS	\$ 60,064,243	\$ 60,057,307	\$ 21,177,882	\$ 59,178,029

* 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 2016

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
City Council				
General Fund	\$ 335,025	\$ 238,925	\$ 64,715	\$ 339,700
Department Total	\$ 335,025	\$ 238,925	\$ 64,715	\$ 339,700
General Operations				
General Fund	\$ 4,112,134	\$ 4,112,134	\$ 2,231,765	\$ 5,349,605
Projects Fund	4,410,000	3,390,415	4,776	4,400,000
SID No. 5	139,000	139,000	132,503	
SID No. 6	975,600	975,600	445,935	503,500
SID No. 7	175,900	175,900	73,755	176,402
Show Low Bluff CFD	1,065,000	1,075,000	56,340	888,198
Debt Service	1,161,700	1,161,700	274,066	1,664,150
Department Total	\$ 12,039,334	\$ 11,029,749	\$ 3,219,140	\$ 12,981,855
Administrative Services				
General Fund	\$ 926,800	\$ 926,800	\$ 660,513	\$ 976,600
Department Total	\$ 926,800	\$ 926,800	\$ 660,513	\$ 976,600
City Magistrate				
General Fund	\$ 195,000	\$ 195,000	\$ 147,447	\$ 195,500
Projects Fund	21,000	21,000	8,999	21,000
Department Total	\$ 216,000	\$ 216,000	\$ 156,446	\$ 216,500
City Attorney				
General Fund	\$ 247,100	\$ 247,100	\$ 181,838	\$ 257,600
Department Total	\$ 247,100	\$ 247,100	\$ 181,838	\$ 257,600
City Manager				
General Fund	\$ 384,000	\$ 384,000	\$ 272,843	\$ 431,600
Department Total	\$ 384,000	\$ 384,000	\$ 272,843	\$ 431,600
Planning & Zoning				
General Fund	\$ 429,500	\$ 429,500	\$ 305,297	\$ 477,700
Department Total	\$ 429,500	\$ 429,500	\$ 305,297	\$ 477,700
Library				
General Fund	\$ 501,700	\$ 501,700	\$ 382,727	\$ 523,100
Library DIF	4,000	7,200		9,100
Projects Fund	10,000	10,000		28,000
Department Total	\$ 515,700	\$ 518,900	\$ 382,727	\$ 560,200

* 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

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES (1)	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED (1)	ACTUAL EXPENDITURES/ EXPENSES* (1)	BUDGETED EXPENDITURES/ EXPENSES
Information Systems				
General Fund	\$ 378,240	\$ 387,240	\$ 348,954	\$ 421,850
Projects Fund	\$	\$ 6,000	\$ 536	\$
Department Total	\$ 378,240	\$ 393,240	\$ 349,490	\$ 421,850
Parks & Facility Maintenance				
General Fund	\$ 826,300	\$ 855,500	\$ 568,515	\$ 898,503
Cemetery Fund	214,275	214,275	7,532	103,175
Parks & Recreation DIF	13,600	13,600		45,723
Open Space DIF				
Projects Fund	29,200			297,723
Department Total	\$ 1,083,375	\$ 1,083,375	\$ 576,047	\$ 1,345,124
PW - Engineering				
General Fund	\$ 625,860	\$ 625,860	\$ 425,748	\$ 652,650
Projects Fund	\$ 17,000	\$ 39,485	\$ 34,232	\$
Department Total	\$ 642,860	\$ 665,345	\$ 459,980	\$ 652,650
Police				
General Fund	\$ 5,627,850	\$ 5,627,850	\$ 4,052,163	\$ 6,071,400
Projects Fund	\$ 3,398,440	\$ 4,411,640	\$ 228,781	\$ 4,232,000
Department Total	\$ 9,026,290	\$ 10,039,490	\$ 4,280,944	\$ 10,303,400
Recreation				
General Fund	\$ 377,200	\$ 377,200	\$ 190,005	\$ 386,300
Projects Fund	\$	\$	\$	\$
Aquatics Fund	\$ 453,900	\$ 453,900	\$ 285,669	\$ 493,500
Department Total	\$ 831,100	\$ 831,100	\$ 475,674	\$ 879,800
City Clerk				
General Fund	\$ 270,400	\$ 270,400	\$ 181,106	\$ 272,900
Department Total	\$ 270,400	\$ 270,400	\$ 181,106	\$ 272,900
Show Low TV				
General Fund	\$ 187,460	\$ 187,460	\$ 153,417	\$ 198,500
Projects Fund	\$ 19,600	\$	\$	\$
Department Total	\$ 207,060	\$ 187,460	\$ 153,417	\$ 198,500
Community Services Administration				
General Fund	\$ 259,400	\$ 259,400	\$ 133,511	\$ 196,000
Projects Fund	\$ 472,063	\$ 472,063	\$ 171,283	\$ 298,800
Department Total	\$ 731,463	\$ 731,463	\$ 304,794	\$ 494,800

* 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

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES (1)	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED (1)	ACTUAL EXPENDITURES/ EXPENSES* (1)	BUDGETED EXPENDITURES/ EXPENSES
PW - Streets				
HURF Fund	\$ 5,272,844	\$ 5,321,643	\$ 1,069,194	\$ 5,040,981
LTAF Fund				
SLID Fund	206,100	206,100	148,426	206,100
Transportation DIF	39,500	39,500	19,750	61,200
Department Total	\$ 5,518,444	\$ 5,567,243	\$ 1,237,370	\$ 5,308,281
Public Transit				
Public Transit Fund	\$ 990,052	\$ 991,374	\$ 548,264	\$ 814,630
Department Total	\$ 990,052	\$ 991,374	\$ 548,264	\$ 814,630
PW - Airport				
Airport Fund	\$ 5,035,300	\$ 5,033,902	\$ 611,045	\$ 5,182,000
Department Total	\$ 5,035,300	\$ 5,033,902	\$ 611,045	\$ 5,182,000
PW - Wastewater				
Wastewater Fund	\$ 8,353,200	\$ 8,371,440	\$ 2,939,572	\$ 6,689,415
Wastewater Capacity Fund	\$ 414,500	\$ 414,500	\$	\$ 150,500
Wastewater DIF Fund	\$ 3,249,500	\$ 3,249,500	\$ 312,882	\$ 2,320,260
Department Total	\$ 12,017,200	\$ 12,035,440	\$ 3,252,455	\$ 9,160,175
PW - Water				
Water Fund	\$ 4,160,900	\$ 4,160,900	\$ 1,927,434	\$ 4,398,964
Water Capacity Fund	\$ 147,600	\$ 147,600	\$	\$ 120,400
Water DIF Fund	\$ 142,200	\$ 142,200	\$ 19,550	\$ 110,400
Department Total	\$ 4,450,700	\$ 4,450,700	\$ 1,946,984	\$ 4,629,764
Sanitation				
Refuse Fund	\$ 1,023,800	\$ 1,023,800	\$ 619,635	\$ 878,500
Department Total	\$ 1,023,800	\$ 1,023,800	\$ 619,635	\$ 878,500
Self-Insurance Fund				
Self-Insurance Fund	\$ 2,696,000	\$ 2,696,000	\$ 897,059	\$ 2,296,000
Department Total	\$ 2,696,000	\$ 2,696,000	\$ 897,059	\$ 2,296,000
White Mountain Partnership				
White Mountain Partnership	\$ 68,500	\$ 66,000	\$ 40,101	\$ 97,900
Department Total	\$ 68,500	\$ 66,000	\$ 40,101	\$ 97,900

* 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 2016**

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	103.6	6,169,646	1,125,000	1,740,900	757,957	9,793,503
SPECIAL REVENUE FUNDS						
Streets						
Street Light District						
Public Transit	10.3	391,600	44,800	199,700	78,600	714,700
Cemeterly						
Projects Fund						
SID No. 5						
SID No. 6						
SID No. 7						
Airport	4.1	207,500	23,000	75,600	26,000	332,100
Aquatic Center	9.0	226,600	6,700	27,300	22,900	283,700
Show Low Bluff CFD						
Total Special Revenue Funds	23.4	825,900	74,500	302,600	127,500	1,330,500
DEBT SERVICE FUNDS						
Debt Service Funds	0	\$	\$	\$	\$	\$
Total Debt Service Funds						
CAPITAL PROJECTS FUNDS						
Library Development Fees						
Parks & Recreation Development Fees						
Transportation Development Fees						
Wastewater Development Fees						
Wastewater Capacity Fees						
Water Capacity Fees						
Total Capital Projects Funds						
PERMANENT FUNDS						
Total Permanent Funds						
ENTERPRISE FUNDS						
Wastewater	11.7	489,944	54,768	212,000	67,194	823,906
Water	14.7	602,156	67,632	266,700	82,576	1,021,064
Refuse						
Total Enterprise Funds	26.3	1,092,100	122,400	480,700	149,770	1,844,970
INTERNAL SERVICE FUND						
Medical Insurance Fund						
Total Internal Service Fund						
TOTAL ALL FUNDS	153.4	8,087,646	1,321,900	2,524,200	1,035,227	12,966,973

CITY OF SHOW LOW RESOLUTION NO. R2015-18

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 2015-2016 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 2015-2016 beginning July 1, 2015, 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 16, 2015, at least fourteen days prior to the hearing date for this Resolution No. R2015-18; and

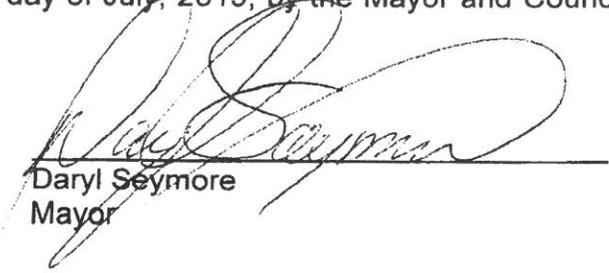
WHEREAS, the City has computed tax rates per one hundred dollars (\$100.00) of valuation to be levied and collected at \$0.1401 for secondary tax rates for the Street Light Improvement District.

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 \$189,000 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 21st day of July, 2015, by the Mayor and Council of the City of Show Low, Arizona.



Daryl Seymore
Mayor

ATTEST:



Ann Kurasaki, City Clerk

APPROVED AS TO FORM:



F. Morgan Brown, City Attorney

City of Show Low, AZ
Fund Balance Summary
FY2016

General Fund (11)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016	Base Budget
Beginning Balance	6,473,133	5,005,982	5,140,000	5,468,000	5,606,700	6,078,400	11,715,804
Revenues	13,126,906	13,310,590	13,859,719	14,868,829	14,779,214	13,953,955	25,833,850
Transfers In	320,700	634,294	428,343	469,500	480,985	517,153	3,097,033
Other Sources	0	174,142	0	0	0	0	0
Expenditures	12,639,274	10,312,567	10,119,997	10,968,344	11,441,719	13,382,203	33,479,382
Transfers Out	2,275,483	3,672,434	3,840,114	4,027,100	3,273,678	4,267,305	4,267,305
	<u>5,005,982</u>	<u>5,140,007</u>	<u>5,467,951</u>	<u>5,606,682</u>	<u>6,078,402</u>	<u>2,900,000</u>	<u>2,900,000</u>
Reserves							
Emergency Reserve	1,000,000	1,000,000	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	1,600,000	1,900,000	
	<u>1,604,300</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,500,000</u>	<u>2,600,000</u>	<u>2,900,000</u>	<u>2,900,000</u>
Available	<u>3,401,682</u>	<u>3,140,007</u>	<u>3,467,951</u>	<u>3,106,682</u>	<u>3,478,402</u>	<u>0</u>	<u>(0)</u>

HURF (12)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	1,033,882	1,202,967	1,760,600	1,068,915	913,300	1,244,504
Revenues	1,237,271	1,093,141	1,230,396	1,247,358	1,978,000	2,762,400
Transfers In	933,843	1,427,853	1,428,479	1,297,900	941,192	1,034,077
Other Sources	0	3,694	2,951	14,290	0	0
Expenditures	2,002,029	1,967,054	3,344,658	2,715,170	2,587,988	5,040,981
Transfers Out	0	0	0	0	0	0
	<u>1,202,967</u>	<u>1,760,601</u>	<u>1,077,768</u>	<u>913,294</u>	<u>1,244,504</u>	<u>(0)</u>
Available	<u>1,202,967</u>	<u>1,760,601</u>	<u>1,077,768</u>	<u>913,294</u>	<u>1,244,504</u>	<u>(0)</u>

LTAF (13)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	47,299	12,894	0	0	0	0
Revenues	278	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Expenditures	34,683	0	0	0	0	0
Transfers Out	0	12,894	0	0	0	0
	<u>12,894</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available	<u>12,894</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2016

SLID (14)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	10,780	1,471	2,400	(3,448)	3,800	7,200
Revenues	137,056	142,785	142,792	164,543	171,300	189,300
Transfers In	0	0	45,143	38,300	38,200	23,200
Other Sources	0	0	0	0	0	0
Expenditures	145,165	140,674	192,564	194,378	204,900	204,900
Transfers Out	1,200	1,200	1,200	1,200	1,200	1,200
	<u>1,471</u>	<u>2,382</u>	<u>(3,428)</u>	<u>3,817</u>	<u>7,200</u>	<u>13,600</u>
Available	<u>1,471</u>	<u>2,382</u>	<u>(3,428)</u>	<u>3,817</u>	<u>7,200</u>	<u>13,600</u>

Public Transportation (15)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	134,102	118,306	170,800	87,757	109,400	109,400
Revenues	1,004,814	654,525	672,609	653,290	903,867	632,395
Transfers In	100,968	81,600	66,900	79,400	86,185	81,875
Other Sources	0	0	0	0	0	0
Expenditures	1,038,078	595,512	759,277	636,336	914,000	740,000
Transfers Out	83,500	88,100	63,293	74,700	76,052	74,630
	<u>118,306</u>	<u>170,819</u>	<u>87,739</u>	<u>109,410</u>	<u>109,400</u>	<u>9,040</u>
Available	<u>118,306</u>	<u>170,819</u>	<u>87,739</u>	<u>109,410</u>	<u>109,400</u>	<u>9,040</u>

Cemetery (16)

	FY2011	FY2012	FY2013	FY2014	FY2015 (est)	FY2016
Beginning Balance	188,834	42,707	3,200	98,200	204,200	76,800
Revenues	20,726	31,747	110,312	38,985	27,900	26,375
Transfers In	0	0	0	78,300	0	0
Other Sources	0	0	0	0	0	0
Expenditures	166,854	71,234	15,358	11,281	155,300	103,175
Transfers Out	0	0	0	0	0	0
	<u>42,707</u>	<u>3,220</u>	<u>98,155</u>	<u>204,203</u>	<u>76,800</u>	<u>0</u>
Available	<u>42,707</u>	<u>3,220</u>	<u>98,155</u>	<u>204,203</u>	<u>76,800</u>	<u>0</u>

White Mountain Partnership (17)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	0	0	0	0	9,400	9,400
Revenues	0	0	0	31,980	48,500	68,500
Transfers In	0	0	0	0	20,000	20,000
Other Sources	0	0	0	0	0	0
Expenditures	0	0	0	22,589	68,500	97,900
Transfers Out	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,391</u>	<u>9,400</u>	<u>0</u>
Available	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,391</u>	<u>9,400</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2016

Projects Fund (22)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	0	75,984	868,590	739,700	(208,700)	4,199,800
Revenues	413,934	457,432	116,000	158,872	7,207,500	4,037,500
Transfers In	0	601,800	706,800	970,400	739,236	1,040,223
Other Sources	0	1,238,782	36,962	0	0	0
Expenditures	337,950	1,502,408	988,644	2,077,624	3,538,199	9,277,523
Transfers Out	0	0	0	0	0	0
	<u>75,984</u>	<u>871,590</u>	<u>739,708</u>	<u>(208,652)</u>	<u>4,199,837</u>	<u>0</u>
Available	<u>75,984</u>	<u>871,590</u>	<u>739,708</u>	<u>(208,652)</u>	<u>4,199,837</u>	<u>0</u>

Park Development Fees (23)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	0	12,650	0	0	0	0
Revenues	12,650	4,290	0	0	0	0
Transfers In	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0
Transfers Out	0	16,940	0	0	0	0
	<u>12,650</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available	<u>12,650</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Library Development Fees (24)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	0	0	0	0	5,700	4,100
Revenues	6,313	3,165	4,818	9,716	5,600	5,000
Transfers In	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0
Transfers Out	6,313	3,165	4,818	4,000	7,200	9,100
	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,716</u>	<u>4,100</u>	<u>0</u>
Available	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,716</u>	<u>4,100</u>	<u>0</u>

Open Space Development Fees (25)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	171,445	175,793	138,700	0	0	0
Revenues	4,348	3,628	393	0	0	0
Transfers In	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Expenditures	0	40,741	139,093	0	0	0
Transfers Out	0	0	0	0	0	0
	<u>175,793</u>	<u>138,680</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available	<u>175,793</u>	<u>138,680</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2016

Park & Recreation Facilities Development Fees (26)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	193,771	198,975	3,100	18,000	45,000	45,723
Revenues	5,204	6,473	14,875	27,038	723	0
Transfers In	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0
Transfers Out	0	202,306	0	0	0	45,723
	<u>198,975</u>	<u>3,142</u>	<u>17,975</u>	<u>45,038</u>	<u>45,723</u>	<u>0</u>
Available	<u>198,975</u>	<u>3,142</u>	<u>17,975</u>	<u>45,038</u>	<u>45,723</u>	<u>0</u>

Transportation Development Fees (27)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	0	0	0	0	34,900	31,400
Revenues	64,534	19,469	29,790	54,860	36,000	29,800
Transfers In	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0
Transfers Out	64,534	19,469	29,790	20,000	39,500	61,200
	<u>0</u>	<u>0</u>	<u>0</u>	<u>34,860</u>	<u>31,400</u>	<u>0</u>
Available	<u>0</u>	<u>0</u>	<u>0</u>	<u>34,860</u>	<u>31,400</u>	<u>0</u>

Debt Service (31)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	719,400	771,183	873,800	875,400	880,600	883,600
Revenues	4,943	16,469	18,870	27,820	26,300	26,300
Transfers In	1,017,622	1,063,868	1,157,800	1,148,400	1,138,400	1,640,850
Other Sources	0	0	0	0	0	0
Expenditures	970,782	977,766	1,175,110	1,171,015	1,161,700	1,664,150
Transfers Out	0	0	0	0	0	0
	<u>771,183</u>	<u>873,754</u>	<u>875,360</u>	<u>880,606</u>	<u>883,600</u>	<u>886,600</u>
Available	<u>771,183</u>	<u>873,754</u>	<u>875,360</u>	<u>880,606</u>	<u>883,600</u>	<u>886,600</u>

Improvement District #5 (35)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	263,003	252,522	187,500	54,600	(139,700)	0
Revenues	542,454	493,261	424,630	355,214	282,685	0
Transfers In	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Expenditures	542,935	548,285	542,550	534,515	124,000	0
Transfers Out	10,000	10,000	15,000	15,000	18,985	0
	<u>252,522</u>	<u>187,498</u>	<u>54,579</u>	<u>(139,701)</u>	<u>0</u>	<u>0</u>
Available	<u>252,522</u>	<u>187,498</u>	<u>54,579</u>	<u>(139,701)</u>	<u>0</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2016

Improvement District #6 (36)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	484,555	500,185	508,600	432,627	370,900	0
Revenues	502,801	494,226	406,555	429,081	490,300	490,300
Transfers In	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Expenditures	477,171	475,763	474,864	475,804	846,200	488,500
Transfers Out	10,000	10,000	15,000	15,000	15,000	15,000
	<u>500,185</u>	<u>508,648</u>	<u>425,291</u>	<u>370,905</u>	<u>0</u>	<u>(13,200)</u>
Available	<u>500,185</u>	<u>508,648</u>	<u>425,291</u>	<u>370,905</u>	<u>0</u>	<u>(13,200)</u>

Improvement District #7 (37)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	86,667	60,369	123,600	95,700	70,300	(23,800)
Revenues	55,120	143,809	53,721	55,723	81,800	81,800
Transfers In	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Expenditures	78,418	78,623	78,662	78,163	172,900	173,402
Transfers Out	3,000	2,000	3,000	3,000	3,000	3,000
	<u>60,369</u>	<u>123,555</u>	<u>95,659</u>	<u>70,261</u>	<u>(23,800)</u>	<u>(118,402)</u>
Available	<u>60,369</u>	<u>123,555</u>	<u>95,659</u>	<u>70,261</u>	<u>(23,800)</u>	<u>(118,402)</u>

Airport (41)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	173,526	154,277	177,900	132,340	(34,500)	116,300
Revenues	1,475,396	1,750,197	1,251,738	4,076,539	2,026,100	4,958,820
Transfers In	0	278,410	53,200	154,000	29,050	106,880
Other Sources	0	3,034	0	0	0	0
Expenditures	1,494,645	2,007,982	1,313,337	4,397,388	1,904,355	5,182,000
Transfers Out	0	0	0	0	0	0
	<u>154,277</u>	<u>177,936</u>	<u>169,501</u>	<u>(34,510)</u>	<u>116,295</u>	<u>0</u>
Available	<u>154,277</u>	<u>177,936</u>	<u>169,501</u>	<u>(34,510)</u>	<u>116,295</u>	<u>0</u>

Wastewater (42)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	1,045,836	727,495	2,972,700	2,603,500	3,205,100	4,162,815
Revenues	1,969,622	2,048,680	2,112,635	2,270,432	5,262,000	2,391,100
Transfers In	0	0	0	316,900	103,700	135,500
Other Sources	0	2,687,741	0	0	0	0
Expenditures	2,222,963	2,388,663	2,373,454	1,867,927	4,288,385	6,561,615
Transfers Out	65,000	102,540	108,345	117,800	119,600	127,800
	<u>727,495</u>	<u>2,972,713</u>	<u>2,603,536</u>	<u>3,205,105</u>	<u>4,162,815</u>	<u>0</u>

Reserves

Operating Reserve	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Available	<u>727,495</u>	<u>2,972,713</u>	<u>2,603,536</u>	<u>3,205,105</u>	<u>4,162,815</u>	<u>0</u>
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City of Show Low, AZ
Fund Balance Summary
FY2016

Water (43)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	878,569	784,023	1,728,700	1,866,500	1,902,000	2,479,900
Revenues	2,250,873	2,887,578	3,153,347	3,649,855	3,907,546	3,780,800
Transfers In	0	0	0	0	0	0
Other Sources	1,570,149	1,701,461	(194)	0	0	0
Expenditures	3,850,568	3,518,160	2,857,612	3,435,371	3,147,800	4,209,964
Transfers Out	65,000	126,208	157,705	179,000	181,800	189,000
	<u>784,023</u>	<u>1,728,695</u>	<u>1,866,537</u>	<u>1,901,984</u>	<u>2,479,946</u>	<u>1,861,736</u>

Available	<u>784,023</u>	<u>1,728,695</u>	<u>1,866,537</u>	<u>1,901,984</u>	<u>2,479,946</u>	<u>1,861,736</u>
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Reserves

Water Plant Replacement	600,000	700,000	800,000	900,000	1,000,000	1,100,000
Operating Reserve	0	0	0	608,300	651,300	630,100
	<u>600,000</u>	<u>700,000</u>	<u>800,000</u>	<u>1,508,300</u>	<u>1,651,300</u>	<u>1,730,100</u>

Available	<u>184,023</u>	<u>1,028,695</u>	<u>1,066,537</u>	<u>393,684</u>	<u>828,646</u>	<u>131,636</u>
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Water Development Impact Fee (44)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	1,168,151	231,953	153,500	141,500	137,500	110,400
Revenues	63,802	40,108	(531)	666	902	0
Transfers In	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Expenditures	1,000,000	118,600	11,437	4,629	28,000	110,400
Transfers Out	0	0	0	0	0	0
	<u>231,953</u>	<u>153,461</u>	<u>141,532</u>	<u>137,537</u>	<u>110,402</u>	<u>0</u>

Available	<u>231,953</u>	<u>153,461</u>	<u>141,532</u>	<u>137,537</u>	<u>110,402</u>	<u>0</u>
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Wastewater Development Impact Fee (45)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	6,002,364	7,102,012	4,461,000	4,434,500	3,852,100	2,320,300
Revenues	242,706	147,872	(13,594)	46,939	15,000	0
Transfers In	0	0	0	0	0	0
Other Sources	867,546	0	0	0	0	0
Expenditures	10,604	69,413	12,864	629,314	1,546,840	2,320,260
Transfers Out	0	2,719,447	0	0	0	0
	<u>7,102,012</u>	<u>4,461,024</u>	<u>4,434,542</u>	<u>3,852,125</u>	<u>2,320,260</u>	<u>40</u>

Available	<u>7,102,012</u>	<u>4,461,024</u>	<u>4,434,542</u>	<u>3,852,125</u>	<u>2,320,260</u>	<u>40</u>
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City of Show Low, AZ
Fund Balance Summary
FY2016

Sanitation (47)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	184,880	191,905	191,400	187,400	193,800	41,700
Revenues	747,918	961,395	999,971	1,033,432	871,700	866,600
Transfers In	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Expenditures	675,893	896,932	938,990	962,046	958,800	813,500
Transfers Out	65,000	65,000	65,000	65,000	65,000	65,000
	<u>191,905</u>	<u>191,368</u>	<u>187,382</u>	<u>193,786</u>	<u>41,700</u>	<u>29,800</u>
Available	<u>191,905</u>	<u>191,368</u>	<u>187,382</u>	<u>193,786</u>	<u>41,700</u>	<u>29,800</u>

Aquatic (48)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	(18,516)	0	355,300	(10,200)	(9,500)	0
Revenues	108,576	90,063	94,509	123,434	96,000	94,800
Transfers In	293,897	254,431	349,800	292,600	333,300	398,700
Other Sources	0	465,117	0	0	0	0
Expenditures	383,957	454,289	802,354	415,342	419,800	493,500
Transfers Out	0	0	0	0	0	0
	<u>0</u>	<u>355,322</u>	<u>(2,745)</u>	<u>(9,508)</u>	<u>0</u>	<u>0</u>
Available	<u>0</u>	<u>355,322</u>	<u>(2,745)</u>	<u>(9,508)</u>	<u>0</u>	<u>0</u>

Wastewater Capacity Fee (52)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	0	0	15,900	113,500	(31,800)	0
Revenues	0	15,903	97,588	171,611	150,500	150,500
Transfers In	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Expenditures	0	0	0	0	118,700	150,500
Transfers Out	0	0	0	316,900	0	0
	<u>0</u>	<u>15,903</u>	<u>113,488</u>	<u>(31,789)</u>	<u>0</u>	<u>0</u>
Available	<u>0</u>	<u>15,903</u>	<u>113,488</u>	<u>(31,789)</u>	<u>0</u>	<u>0</u>

Water Capacity Fee (53)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	0	0	12,200	76,600	187,000	84,900
Revenues	0	12,201	64,376	110,433	45,500	35,500
Transfers In	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Expenditures	0	0	0	0	147,600	120,400
Transfers Out	0	0	0	0	0	0
	<u>0</u>	<u>12,201</u>	<u>76,576</u>	<u>187,033</u>	<u>84,900</u>	<u>0</u>
Available	<u>0</u>	<u>12,201</u>	<u>76,576</u>	<u>187,033</u>	<u>84,900</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2016

Self-Insured Medical (62)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	438,994	640,166	567,900	444,200	230,000	335,500
Revenues	1,449,109	1,777,884	1,622,402	2,014,364	1,901,500	2,519,900
Transfers In	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Expenditures	1,247,937	1,850,146	1,746,071	2,228,574	1,796,000	2,296,000
Transfers Out	0	0	0	0	0	0
	<u>640,166</u>	<u>567,904</u>	<u>444,232</u>	<u>229,991</u>	<u>335,500</u>	<u>559,400</u>
Available	<u>640,166</u>	<u>567,904</u>	<u>444,232</u>	<u>229,991</u>	<u>335,500</u>	<u>559,400</u>

Show Low Bluff - Special Assesment (75)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	377,849	201,771	214,100	203,200	230,500	39,600
Revenues	312,621	185,824	150,973	193,304	160,100	160,100
Transfers In	0	0	0	0	0	0
Other Sources	450,000	0	0	0	0	0
Expenditures	654,539	173,459	161,895	166,002	351,025	177,660
Transfers Out	284,160	0	0	0	0	0
	<u>201,771</u>	<u>214,136</u>	<u>203,177</u>	<u>230,502</u>	<u>39,575</u>	<u>22,040</u>
Available	<u>201,771</u>	<u>214,136</u>	<u>203,177</u>	<u>230,502</u>	<u>39,575</u>	<u>22,040</u>

Show Low Bluff (76)

	FY2011	FY2012	FY2013	FY2014	FY2015 Est.	FY2016
Beginning Balance	0	266,160	594,600	644,700	666,400	635,700
Revenues	0	403,183	147,951	126,349	78,000	78,000
Transfers In	266,160	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Expenditures	0	64,750	89,814	97,653	101,700	706,538
Transfers Out	0	10,000	8,000	7,000	7,000	4,000
	<u>266,160</u>	<u>594,593</u>	<u>644,737</u>	<u>666,395</u>	<u>635,700</u>	<u>3,163</u>
Available	<u>266,160</u>	<u>594,593</u>	<u>644,737</u>	<u>666,395</u>	<u>635,700</u>	<u>3,163</u>

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2016 Budget

Year/Bonds	Principal	Interest	Total P & I
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
WWTP Expansion	305,000	64,877	369,877
Public Safety Building	430,000	67,797	497,797
FY2016 Total	\$ 2,400,593	\$ 760,237	\$ 3,160,830

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
WWTP Expansion	280,000	58,426	338,426
Public Safety Building	430,000	67,797	497,797
FY2017 Total	\$ 2,451,903	\$ 676,725	\$ 3,128,628

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2016 Budget

Year/Bonds	Principal	Interest	Total P & I
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
WWTP Expansion	285,000	52,126	337,126
Public Safety Building	430,000	67,797	497,797
FY2018 Total	\$ 2,423,432	\$ 603,024	\$ 3,026,455
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
WWTP Expansion	295,000	45,659	340,659
Public Safety Building	430,000	67,797	497,797
FY2019 Total	\$1,838,187	\$506,368	\$2,344,555
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
WWTP Expansion	300,000	39,025	339,025
Public Safety Building	430,000	67,797	497,797
FY2020 Total	\$ 1,485,173	\$ 458,351	\$ 1,943,524
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
WWTP Expansion	305,000	32,279	337,279
Public Safety Building	430,000	67,797	497,797
FY2021 Total	\$ 1,527,398	\$ 418,390	\$ 1,945,788

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2016 Budget

Year/Bonds	Principal	Interest	Total P & I
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
WWTP Expansion	315,000	25,366	340,366
Public Safety Building	430,000	67,797	497,797
FY2022 Total	\$ 1,563,870	\$ 376,826	\$ 1,940,696
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
WWTP Expansion	320,000	18,286	338,286
Public Safety Building	430,000	67,797	497,797
FY2023 Total	\$ 1,595,596	\$ 333,901	\$ 1,929,497
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
WWTP Expansion	325,000	11,094	336,094
Public Safety Building	430,000	67,797	497,797
FY2024 Total	\$ 1,638,584	\$ 297,812	\$ 1,936,396
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
WWTP Expansion	335,000	3,735	338,735
Public Safety Building	430,000	67,797	497,797
FY2025 Total	\$ 1,684,841	\$ 243,096	\$ 1,927,937

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2016 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
FY2016

<u>Department</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>Account #</u>
General Operations				
Development Agreement Obligations	10,100	10,100	10,100	11-402-495-7310-1005
Motor Pool Vehicle (replacement)	23,000	0	0	22-402-495-7420-0000
Open Space Preservation	298,800	0	298,800	22-495-495-7416-0000
Land Acquisition/Clean Up	400,000	400,000	400,000	22-402-495-7400-1209
Electronic Agendas (ipads)	10,000	10,000	0	22-402-495-7410-0000
General Operations Total	741,900	420,100	708,900	
Community Services				
Building Security	100,000	0	0	22-440-495-7300-1401
City Park Masterplan	35,000	0	0	22-445-495-7310-1402
Open Space Preservation	0	298,800	0	25-400-495-7416-0000
City Field Fencing, Foul Line and Dugouts/trail maint.	0	29,920	0	22-445-495-7310-0000
City 4 Vehicle	0	19,600	0	22-490-495-7410-0000
Cemetery Improvements	60,000	0	80,675	16-550-495-7300-5631
Cemetery Restroom	37,500	0	7,500	16-550-495-7300-1301
City Park Fencing - Basketball & Tennis Courts	20,000	0	0	22-445-495-7310-0000
Sr. Field Irrigation replacement and upgrade	15,000	0	0	22-445-495-7310-0000
Sr. Center Carpet & Floor Repair	0	0	24,000	22-445-495-7310-0000
Laser Level Fields	0	0	6,000	22-445-495-7310-0000
Infield Dirt - All fields	0	0	18,000	22-445-495-7310-0000
Playground Equipment at Little League Field	0	0	0	22-445-495-7310-0000
Playground Equipment at City Park	0	0	59,723	22-445-495-7310-0000
Nikolaus Homestead Turf	0	0	150,000	22-445-495-7310-0000
McCarty Pavillion Roof	10,000	0	0	22-445-495-7310-0000
Parks - Tractor/Backhoe	49,000	0	0	22-445-495-7410-0000
Sports Field Mower	0	0	40,000	22-445-495-7410-0000
Parks - Utility Vehicle	15,000	0	0	22-445-495-7420-0000
Parks - Frontier Park Land Purchase	7,000	0	0	26-400-495-7300-0000
Facilities - Landscape Tractor	27,000	0	0	22-447-495-7410-0000
1-ton 4x4 Utility Truck with Box and Plow	52,000	0	0	22-447-495-7420-0000
Recreation - Showmobile	150,000	0	0	22-470-495-7410-0000
IS Server Replacement	0	70,200	0	11-440-495-7410-0000
New computers - city wide	0	0	52,400	11-440-495-7410-0000
New telephone system - city wide	0	0	44,000	11-440-495-7410-0000
New vehicle for City Manager	0	0	35,000	11-425-495-7410-0000
City 4 Studio Monitors and Field Equipment	30,600	0	0	22-490-495-7410-0000
Library Sound Absorption Panels & Signage	0	10,000	28,000	22-435-495-7300-1303
Library - DVD Tower and Print Management	2,200	0	0	22-435-495-7410-0000
Paint exterior of Aquatic Center	0	0	30,000	48-785-495-7310-0000
Aquatics Center - Rehabilitation	0	15,800	30,000	48-785-495-7310-0000
Community Services Total	610,300	444,320	605,298	
Police				
Communication Equipment Replacement	204,000	50,000	95,000	11-460-495-7300-0000
Police Vehicle Replacement	150,000	148,440	82,000	22-455-495-7420-0000
Taser Replacement Program (TAP)	47,500	0	0	22-455-495-7410-0000
AFIS machine (replacement)	28,000	0	0	22-455-495-7410-0000
Land Acquisition - Police Building	125,000	0	0	22-455-495-7310-1403
Public Safety Building	0	3,250,000	4,150,000	22-455-495-7300-1416
Police Total	554,500	3,448,440	4,327,000	

City of Show Low, AZ
Approved Capital Improvement Projects - Budget
FY2016

<u>Department</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>Account #</u>
Public Transportation				
Bus Shelter	54,100	24,000	0	15-530-495-7410-0000
Busses	350,000	260,000	0	15-530-495-7410-0000
Equipment	0	0	13,000	15-530-495-7410-0000
Transfer Point Improvements	34,700	0	0	15-530-495-7410-0000
Shelter Stops and Benches	59,500	0	0	15-530-495-7410-0000
Computers	2,100	0	0	15-530-495-7410-0000
Signage & Equipment	16,000	0	0	15-530-495-7410-0000
Public Transportation Total	516,400	284,000	13,000	
Engineering				
KIP Plotter Replacement	0	17,000	0	22-450-495-7410-0000
Engineering Total	0	17,000	0	
Streets				
Scott Ranch Road	1,346,400	1,306,400	1,134,137	12-500-495-7300-7300
R & R Program Maintenance	400,000	400,000	450,000	12-500-495-7300-5791
Install Decorative Lighting - 9th Street	70,000	4,000	0	12-500-495-7300-1404
Show Low Hieghts Phase I	0	667,000	1,439,644	12-500-495-7310-0000
9th Street Improvements - South of Hall (CDBG)	170,000	170,000	0	22-610-495-7300-1405
HSIP - Sign Improvement	0	68,200	0	12-500-495-7310-1234
Improvements	0	0	80,000	12-500-495-7310-0000
Asphalt Zipper	0	0	75,000	12-500-495-7410-0000
Drainage Project-Central & Paloma	20,000	20,000	0	12-500-495-7300-1305
8th Street Sidewalk	0	20,000	0	12-500-495-7300-1501
Sierra Pines Unit 1, 2, and 3	960,000	0	0	12-500-495-7300-1406
US60 Multi-Use Pathway & Sidewalks	789,400	0	0	12-500-495-7300-1201
Downtown Pedestrian Enhancements	742,400	742,400	742,400	12-500-495-7300-1202
Whipple Road - Phase II	686,800	686,800	0	12-500-495-7300-1208
10 Wheel Dump With Plow	0	250,000	0	12-500-495-7410-0000
Street Sweeper (replacement)	195,000	0	0	12-500-495-7410-0000
Streets Total	5,380,000	4,334,800	3,921,181	
Airport				
Runway 6/24 - Safety Area improvements	163,700	2,200,000	0	41-750-495-7300-3519
De-icing containment facility	0	300,000	300,000	41-750-495-7300-1505
Wildlife Hazard Assesment	0	70,000	0	41-750-495-7300-0035
Capital Improvements - Roof	0	0	23,000	41-750-495-7000-0000
Rehab Runway 6/24 (Mill & Overlay)	0	0	2,950,000	41-750-495-7300-16##
Runway 36 Protection Zone - Land	48,400	0	0	41-750-495-7300-6108
Update Sign and Marketing Plan(acip)	0	80,000	0	41-750-495-7300-15##
Power Ground Unit	0	53,000	0	41-750-495-7300-15##
Underground relocation of Powerlines (HWY 77)	4,000,000	1,000,000	500,000	41-750-495-7300-1215
ADOT Pavement Preservation Program	250,500	0	0	41-750-495-7300-1407
Airport Total	4,462,600	3,703,000	3,773,000	
Wastewater				
Manhole Replacements (Inflow & Infiltration)	263,000	222,500	195,315	42-755-495-7300-5871
Wastewater Treatment Plant Expansion	5,520,900	5,782,358	4,227,250	42-755-495-7300-1318
Wastewater Treatment Plant Expansion	4,454,100	3,249,500	2,320,260	45-770-495-7300-1318
General Improvements	143,000	180,000	187,481	42-755-495-7310-0000
6th Street	51,000	0	0	42-755-495-7310-1105
Jetter	0	40,000	0	42-755-495-7410.0000
N 5th Drive from Old Linden Rd to Cooley	86,100	0	0	42-755-495-7310-1217
Old City Hall Area (Cooley)	299,400	0	0	42-755-495-7310-1218
10th Place and 9th Place	14,300	64,300	64,300	42-755-495-7310-1219
City Park Area - Phase 1 Aquatic Center	8,000	160,000	0	42-755-495-7310-1311
City Park Area - Phase 2 Aquatic Center	375,000	375,000	0	42-755-495-7310-1411
Asphalt Zipper (split with Water and Streets)	0	0	31,250	42-755-495-7420-0000
Lift Station modifications - Generators	0	25,000	0	42-755-495-7410-1314
1 Ton Pickup with Plow	0	115,000	65,000	42-755-495-7410-0000
Vactor Truck (replacement)	280,000	0	0	42-755-495-7410-0000
Show Low South - Land Exchange	15,000	0	0	45-770-495-7400-0000
Wastewater Total	11,509,800	10,213,658	7,090,856	

City of Show Low, AZ
Approved Capital Improvement Projects - Budget
FY2016

<u>Department</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>Account #</u>
<u>Water</u>				
Fairway Park 43rd way.cul.cir.loop	0	528,400	528,400	43-760-495-7310-15##
Show Low Heights - FINAL	165,400	0	0	43-760-495-7310-1315
Burke to 11th Pl, 10th from cooley to OLR	60,000	0	0	43-760-495-7310-1221
4th Ave from Cooley to Old Linden	0	155,000	155,000	43-760-495-7310-15##
Pineview - PRV and Connections	561,400	0	0	43-760-495-7310-1223
Fools Hollow & Park Valley Water Purchase	325,800	189,500	0	43-760-495-7300-1225
11th Ave from Owens & McNeil	68,000	0	0	43-760-495-7310-1408
Savage from Central to Sylvester	165,000	165,000	0	43-760-495-7310-1409
Upsize 4" Main to 8" from Well 3A to Webb Rd	145,000	145,000	0	43-460-495-7310-1410
PV&FH WATER CO. PURCHASE	0	151,600	37,900	43-760-495-7300-1225
Fairway Park Phase III	0	0	525,000	43-760-495-7310-16##
General Improvements	200,000	200,000	200,000	43-760-495-7310-0000
F250 Truck	0	0	55,000	43-760-495-7410-0000
Asphalt Zipper (split with Wastewater and Streets)	0	0	31,250	43-760-495-7420-0000
304 Mini-ex w/trailer	0	0	80,000	43-760-495-7420-0000
6-Wheel Dump with plow (replacement)	157,000	0	0	43-760-495-7420-0000
Water Total	1,847,600	1,534,500	1,612,550	
Total Capital	25,623,100	24,399,818	22,051,785	
<u>CIP Reserves</u>				
Parks & Recreation Facilities Impact Fees	0	5,300	0	26-400-490-8140-0000
Public Transportation	0	0	100,000	15-530-490-8140-0000
Improvement District #6	0	465,000	0	36-735-490-8140-0000
Improvement District #7	0	92,900	92,900	37-737-490-8140-0000
Water Capacity Fees	0	147,600	120,400	53-765-490-8140-0000
Wastewater	0	0	0	42-755-490-8140-0000
Refuse Collection	0	145,300	0	47-780-490-8140-0000
Show Low Bluff CFD - SA	0	172,600	0	75-730-490-8140-0000
Show Low Bluff CFD - GO	0	613,300	602,300	76-730-490-8140-0000
Water Total	0	1,642,000	915,600	
Total Capital and CIP Reserves	25,623,100	26,041,818	22,967,385	



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**City of Show Low, Arizona
Capital Improvement Plan
FY2015 - FY2019**

ENGINEERING	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
Show Low Aerial Photography Update	\$0	\$0	\$0	\$200,000	\$0	\$200,000
Engineering Totals	\$0	\$0	\$0	\$200,000	\$0	\$200,000
COMMUNITY SERVICES	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
Show Low Lake Restrooms - 1	\$100,000	\$0	\$0	\$0		\$100,000
Cemetery Expansion	\$70,000	\$0	\$70,000	\$0	\$70,000	\$210,000
Open Space Preservation	\$50,000	\$0	\$50,000	\$0	\$50,000	\$150,000
Trails - General (Grant Funded in 2014)	\$100,000	\$0	\$100,000	\$0	\$0	\$200,000
City Entrance Sign Makeover	\$120,000	\$0	\$0	\$0	\$0	\$120,000
City Park Playground at Little League Field	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Deuce of Clubs Tree Irrigation System	\$50,000	\$0	\$0	\$0	\$0	\$50,000
City Park Playground	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Nikolaus Homestead Park Ball Field Turf (New)	\$120,000	\$0	\$0	\$0	\$0	\$120,000
Nikolaus Homestead Park Conduit for Lighting (Phase 2)	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Library Addition	\$0	\$200,000	\$0	\$0	\$0	\$200,000
Old Pavillion Improvements (Update)	\$0	\$100,000	\$0	\$0	\$0	\$100,000
City Park Streets/Trails Makeover	\$0	\$200,000	\$0	\$0	\$0	\$200,000
Nikolaus Homestead Park Lighting (Phase 3)	\$0	\$450,000	\$0	\$0	\$0	\$450,000
Nikolaus Homestead Park Multipurpose Field Turf (Phase 4)	\$0	\$150,000	\$0	\$0	\$0	\$150,000
Show Low Lake Restrooms - 2	\$0	\$0	\$125,000	\$0	\$0	\$125,000
Parks/Facility Maintenance Facility	\$0	\$0	\$180,000	\$0	\$0	\$180,000
New Little League Field (City Park)	\$0	\$0	\$600,000	\$0	\$0	\$600,000
Nikolaus Homestead Park (Phase 3)	\$0	\$0	\$0	\$200,000	\$0	\$200,000
Dog Park Parking Lot	\$0	\$0	\$0	\$75,000	\$0	\$75,000
City Restroom Remodel	\$0	\$0	\$0	\$225,000	\$0	\$225,000
Frontier Park Playground and Pavilion	\$0	\$0	\$0	\$175,000	\$0	\$175,000
McCarty Park Restroom	\$0	\$0	\$0	\$100,000	\$0	\$100,000
Cooley Clark Statue Bronze	\$0	\$0	\$0	\$80,000	\$0	\$80,000
Aquatic Center Park Lot Expansion	\$0	\$0	\$0	\$0	\$150,000	\$150,000
Senior Field Terrace Replacement	\$0	\$0	\$0	\$0	\$75,000	\$75,000
Event Center	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000
Williams Field Artificial Turf, Little League Park (City Park)	\$0	\$0	\$0	\$0	\$200,000	\$200,000
Show Low City Park Sidewalks	\$0	\$0	\$0	\$0	\$75,000	\$75,000
Archibeque Park Fencing & Parking Lot Paving	\$0	\$0	\$0	\$0	\$125,000	\$125,000
City Park Trail Workout Equipment	\$0	\$0	\$0	\$0	\$55,000	\$55,000
Show Low Lake Fishing Docks	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Community Service Totals	\$760,000	\$1,100,000	\$1,125,000	\$855,000	\$2,850,000	\$6,690,000
PLANNING AND ZONING	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
Upgrade existing building permit software	\$125,000	\$0	\$0	\$0	\$0	\$125,000
Sidewalk Connectivity	\$47,772	\$0	\$0	\$0	\$0	\$47,772
Sidewalk Connectivity North Central Avenue	\$36,229	\$0	\$0	\$0	\$0	\$36,229
Sidewalk Connectivity West Cooley 4th to 6th	\$77,715	\$0	\$0	\$0	\$0	\$77,715
Sidewalk Connectivity 16th Ave Multi-Use Path	\$126,581	\$0	\$0	\$0	\$0	\$126,581
Sidewalk Connectivity White Mountain Road Multi-Use Path	\$0	\$376,444	\$0	\$0	\$0	\$376,444
Sidewalk Connectivity Woolford Multi-Use Path	\$0	\$0	\$235,644	\$0	\$0	\$235,644
Sidewalk Connectivity South Central Ave	\$0	\$0	\$89,800	\$0	\$0	\$89,800
General Plan Update	\$0	\$0	\$50,000	\$0	\$0	\$50,000
Sidewalk Connectivity Downtown	\$0	\$0	\$0	\$468,600	\$0	\$468,600
Sidewalk Connectivity 11th Street	\$0	\$0	\$0	\$0	\$498,526	\$498,526
Sidewalk Connectivity West Cooley	\$0	\$0	\$0	\$0	\$142,423	\$142,423
Planning and Zoning Totals	\$413,297	\$376,444	\$375,444	\$468,600	\$640,949	\$2,274,734
POLICE	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
Communication Equipment (Replacement)	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000
Special Response Team truck (Replacement)	\$0	\$0	\$300,000	\$0	\$0	\$300,000
Animal Control Facility Improvements	\$0	\$0	\$20,000	\$200,000	\$0	\$220,000
Police Range Improvements	\$0	\$0	\$0	\$0	\$200,000	\$200,000
Patrol Vehicles x 6 (\$59,248 EA, Fully Marked & Equiped + 5%)	\$355,488	\$373,262	\$391,925	\$411,521	\$432,097	\$1,964,293
Remodel & Move Evidence, include freezer	\$0	\$200,000	\$0	\$0	\$0	\$200,000
New Building Contingency	\$0	\$0	\$50,000	\$0	\$0	\$50,000
Police Totals	\$430,488	\$648,262	\$836,925	\$686,521	\$707,097	\$3,309,293

City of Show Low, Arizona
Capital Improvement Plan
FY2015 - FY2019

PUBLIC WORKS & STREETS	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
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
Improvements - Major Maintenance	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
Asphalt Zipper	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Install Decorative Lighting (Cooley & 9th Lights)	\$193,000	\$0	\$0	\$0	\$0	\$193,000
Bucket Truck (new)	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Show Low Heights - Rebuild Rd., Curb & Sidewalks	\$800,000	\$0	\$0	\$0	\$0	\$800,000
6-Wheel Dump with Plow (Replacement)	\$180,000	\$0	\$0	\$0	\$0	\$180,000
Street Sweeper-Mechanical (Replacement)	\$210,000	\$0	\$0	\$0	\$0	\$210,000
New Truck w/plow	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Owens from 11th Street to Malipai	\$245,000	\$0	\$0	\$0	\$0	\$245,000
Woolford & Sugar Pine Spot Repairs	\$70,000	\$0	\$0	\$0	\$0	\$70,000
Show Low Lake Road Overlay Phase 2	\$0	\$175,000	\$0	\$0	\$0	\$175,000
Drainage Project - Owens & McNeil	\$0	\$80,000	\$0	\$0	\$0	\$80,000
Scott Ranch Road Phase II	\$0	\$7,000,000	\$0	\$0	\$0	\$7,000,000
Rogers Loop	\$0	\$90,000	\$0	\$0	\$0	\$90,000
10th Ave (Near Safeway)	\$0	\$200,000	\$0	\$0	\$0	\$200,000
Westwood Subdivision Rebuild Roads(S-2017)	\$0	\$280,000	\$0	\$0	\$0	\$280,000
Public Works Parking Lot	\$0	\$80,000	\$0	\$0	\$0	\$80,000
Motor Grader (546)	\$0	\$0	\$350,000	\$0	\$0	\$350,000
West McNeil, from Fox Run to Deuce of Clubs	\$0	\$0	\$385,000	\$0	\$0	\$385,000
Cooley Improvements from Central to 4th Ave	\$0	\$0	\$150,000	\$0	\$0	\$150,000
Sierra Vista Subdivision (S2017)	\$0	\$0	\$435,000	\$0	\$0	\$435,000
E Thornton	\$0	\$0	\$0	\$340,000	\$0	\$340,000
6th Street Improvements	\$0	\$0	\$0	\$215,000	\$0	\$215,000
8th Street Roadway Connection (Near Elks Lodge)	\$0	\$0	\$0	\$235,000	\$0	\$235,000
Asphalt Laydown Machine	\$0	\$0	\$0	\$160,000	\$0	\$160,000
950 Loader	\$0	\$0	\$0	\$365,000	\$0	\$365,000
Mechanic Service Truck	\$0	\$0	\$0	\$70,000	\$0	\$70,000
Water Truck	\$0	\$0	\$0	\$220,000	\$0	\$220,000
Golf and Country Club Estates	\$0	\$0	\$0	\$525,000	\$0	\$525,000
Snow Fighting Equipment Building	\$0	\$0	\$0	\$0	\$250,000	\$250,000
Park Valley Subdivision Phase 1 (W-2019)	\$0	\$0	\$0	\$0	\$635,000	\$635,000
Fairway Park-Rebuild Roads	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
Woolford Reconstruction	\$0	\$0	\$0	\$0	\$1,550,000	\$1,550,000
Public Works & Street Totals	\$2,583,000	\$8,555,000	\$1,970,000	\$2,780,000	\$4,085,000	\$19,973,000
Projects previously requested but not funded.						
WASTEWATER	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
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 Reduction Program	\$188,000	\$188,000	\$188,000	\$188,000	\$188,000	\$940,000
Show Low South Land Exchange	\$0	\$15,000	\$0	\$0	\$0	\$15,000
1 TON Pickup replace 0018 with plow	\$65,000	\$0	\$0	\$0	\$0	\$65,000
Asphalt Zipper	\$31,250	\$0	\$0	\$0	\$0	\$31,250
Backhoe (Replace 550)	\$0	\$110,000	\$0	\$0	\$0	\$110,000
Line upgrade (8" to 15") - E. Owens to McNeil	\$0	\$170,000	\$0	\$0	\$0	\$170,000
Days Inn	\$0	\$95,000	\$0	\$0	\$0	\$95,000
30th and Merrill Phase 2	\$0	\$185,000	\$0	\$0	\$0	\$185,000
24 Dr Sewer Main Replacement	\$0	\$410,000	\$0	\$0	\$0	\$410,000
Westwood Subdivision	\$0	\$450,000	\$0	\$0	\$0	\$450,000
Campdown Mainline Realignment	\$0	\$0	\$200,000	\$0	\$0	\$200,000
City Park - Hillcrest Phase 2	\$0	\$0	\$500,000	\$0	\$0	\$500,000
McNeil from 4th to 8th	\$0	\$0	\$400,000	\$0	\$0	\$400,000
Bagnal Wash	\$0	\$0	\$115,000	\$0	\$0	\$115,000
Sierra Vista Subdivision	\$0	\$0	\$560,000	\$0	\$0	\$560,000
5th & 6th Place	\$0	\$0	\$550,000	\$0	\$0	\$550,000
14th Loop	\$0	\$0	\$0	\$265,000	\$0	\$265,000
Hilltop Sewer Replacement	\$0	\$0	\$0	\$290,000	\$0	\$290,000
11th Street Sewer Replacement	\$0	\$0	\$0	\$385,000	\$0	\$385,000
W Cooley Sewer Improvements	\$0	\$0	\$0	\$685,000	\$0	\$685,000
Savage Sewer Line Replacement	\$0	\$0	\$0	\$1,020,000	\$0	\$1,020,000
McNeil Acres FY 2015, 2016, or 2017	\$0	\$0	\$0	\$0	\$806,000	\$806,000
6th Street Sewer Trunkline Improvements	\$0	\$0	\$0	\$0	\$400,000	\$400,000
F-450 or Approved Equal Replacement	\$0	\$0	\$0	\$0	\$60,000	\$60,000
F-250 or Approved Equal Replacement	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Backhoe Replacement	\$0	\$0	\$0	\$0	\$120,000	\$120,000
Wastewater Totals	\$584,250	\$1,923,000	\$2,813,000	\$3,133,000	\$1,924,000	\$10,377,250
Projects previously requested but not funded.						

**City of Show Low, Arizona
Capital Improvement Plan
FY2015 - FY2019**

WATER	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
Improvements	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000
Deuce of Clubs NPC to Central	\$600,000	\$0	\$0	\$0	\$0	\$600,000
Backhoe (Replacement)	\$120,000	\$0	\$0	\$0	\$0	\$120,000
Asphalt Zipper	\$31,250	\$0	\$0	\$0	\$0	\$31,250
New Well	\$70,000	\$700,000	\$0	\$0	\$0	\$770,000
Water Treatment Plant	\$200,000	\$3,850,000	\$0	\$0	\$0	\$4,050,000
F-250 4x4 or equivalent	\$55,000	\$0	\$0	\$0	\$0	\$55,000
11th Street from Owens to McNeil	\$155,000	\$0	\$0	\$0	\$0	\$155,000
Fairway Park, Phase III	\$525,000	\$0	\$0	\$0	\$0	\$525,000
304D Mini-excavator (Replacement)	\$80,000	\$0	\$0	\$0	\$0	\$80,000
Adequate Water Supply 10-Year update	\$70,000	\$0	\$0	\$0	\$0	\$70,000
Mills from Owens to 6th Place	\$0	\$135,000	\$0	\$0	\$0	\$135,000
Fairway Park Phase IV	\$0	\$750,000	\$0	\$0	\$0	\$750,000
McNeil and 1st Drive	\$0	\$125,000	\$0	\$0	\$0	\$125,000
McNeil from S 5th Place to DOC	\$0	\$280,000	\$0	\$0	\$0	\$280,000
W McNeil from Fox Canyon to Deuce of Clubs	\$0	\$0	\$345,000	\$0	\$0	\$345,000
Small Hydro-vac	\$0	\$0	\$250,000	\$0	\$0	\$250,000
16th Ave Waterline Replacement	\$0	\$0	\$150,000	\$0	\$0	\$150,000
Park Valley-Fools Hollow AC Replacement (Phase I)	\$0	\$0	\$0	\$760,000	\$0	\$760,000
8th Ave 12" Connection	\$0	\$0	\$0	\$100,000	\$0	\$100,000
F-150 4x4 or equivalent	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Fawnbrook	\$0	\$0	\$0	\$0	\$500,000	\$500,000
Water Totals	\$2,306,250	\$6,240,000	\$1,145,000	\$1,310,000	\$900,000	\$11,901,250
Projects previously requested but not funded.						
AIRPORT	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
Rehab Rwy 6/24 (72,000 ft x 100 ft) Mill & Overlay	\$2,950,000	\$0	\$0	\$0	\$0	\$2,950,000
Update Airport Master Plan	\$0	\$250,000	\$0	\$0	\$0	\$250,000
Install Engineered Material Arresting System (EMAS) on runway 6 approach threshold	\$0	\$0	\$3,500,000	\$0	\$0	\$3,500,000
Design Apron expansion east of terminal building (16,000 sq. yd.)	\$0	\$0	\$0	\$150,000	\$0	\$150,000
EA to Construct Rwy 18/36 and parallel Twy D	\$0	\$0	\$0	\$0	\$300,000	\$300,000
Airport Totals	\$2,950,000	\$250,000	\$3,500,000	\$150,000	\$300,000	\$7,150,000
CAPITAL IMPROVEMENTS PLAN TOTALS	\$10,027,285	\$19,092,706	\$11,765,369	\$9,583,121	\$11,407,046	\$61,875,527



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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 subdivision. Tax rate is limited to a maximum of \$1.20 per \$100 of assessed value.
Tax Levy	The total amount to be raised by general property taxes for purposes specified in the Tax Levy ordinance.
Transfer	An inter-fund transaction where one fund contributes resources to another fund where the resources are expended.