

City of Show Low, Arizona
FY2017 Recommended Budget



MAYOR

Daryl Seymore

Vice-Mayor

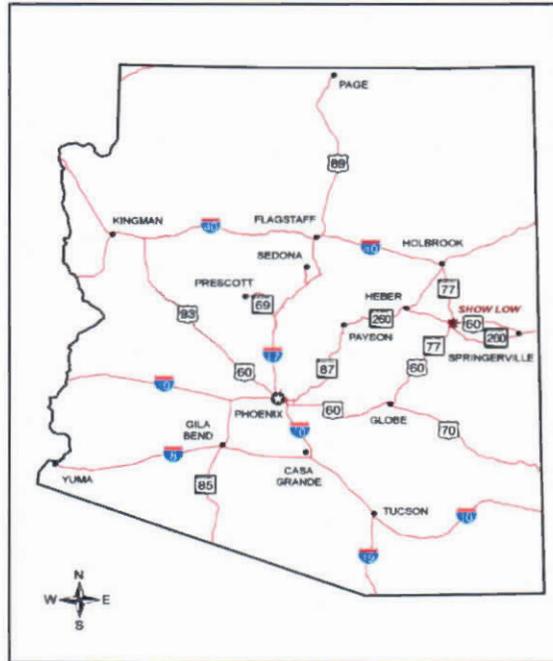
John Leech Jr.

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
FY2017 RECOMMENDED BUDGET
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**CITY OF SHOW LOW
FY2017 Recommended BUDGET**

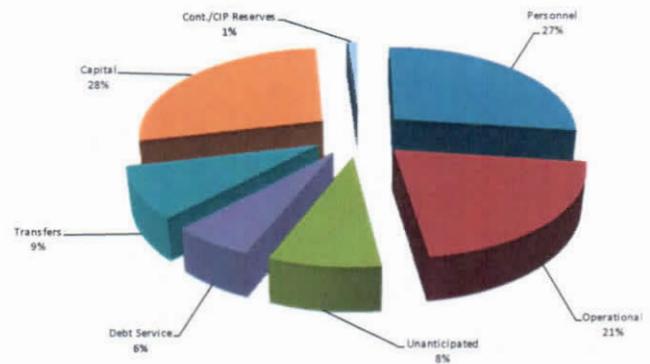
April 5, 2016

Honorable Mayor and City Council:

We are pleased to submit to you the Recommended budget for the City of Show Low for fiscal year 2017 (July 1, 2016 through June 30, 2017). 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 **\$48,865,868** expenditure limitation budget includes:

1. \$13,243,364 for Personnel Costs
2. \$10,158,900 for Operational Costs
3. \$4,557,006 for inter-fund transfers
4. \$2,936,300 for Debt Service
5. \$13,405,500 for Capital
6. \$564,962 for Contingencies/CIP Reserves
7. \$4,000,000 for Unanticipated



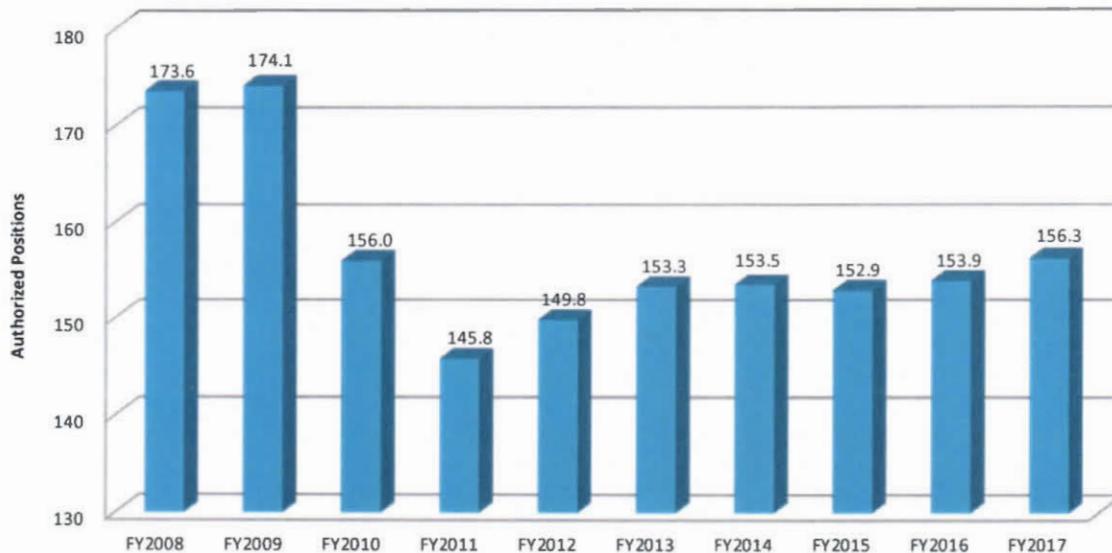
As in previous years, this was once again a challenging budget process. Building-related revenues have only shown small signs of recovery and continue to be at reduced levels. Non-grant revenues in the General Fund are projected to decrease by approximately \$331,652 (2.26%) from the FY2016 ending estimates. 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 FY2016 amended budget, non-grant revenue in the General Fund is anticipated to increase by \$216,831 (1.6%). As presented, the budget is balanced, conservative, and fiscally sound.

State-shared revenue distributions included in the budget for FY2017 are based on Arizona Department of Revenue (ADOR) estimates. ADOR estimates that distributions to the city will not increase from FY2016, they will remain the same FY2017. 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 FY2016 are anticipated to be \$10.2 million, exceeding our budget

estimates by \$500,000 (5.1%). 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, and maintains existing service levels.

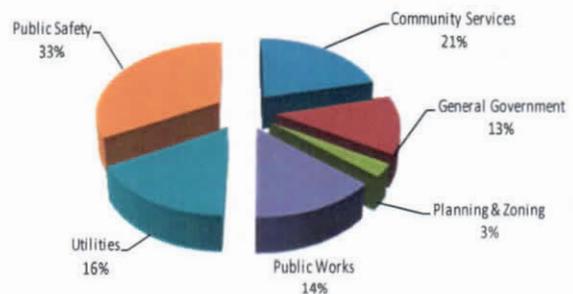


Personnel:

Overall, the number of authorized positions citywide is 156.3 FTEs, an increase of 2.4 FTE’s from what we had in FY2016 and a total reduction of 17.8 FTEs (11%) from our highpoint in FY2009. This increase is a result of the addition of a police officer due to the GITEM Grant received in FY2016, the addition of a Wastewater Treatment Plant Operator, and additional part-time labor for the Airport. 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 \$13.2 million in costs across all funds and departments, an increase of 1.7% over the FY2016 amended budget. The following are some of the driving factors in this expenditure area:

- A 2.0% cost of living adjustment (COLA) is included for all regular employees. Estimated increase cost: \$221,188 plus all employer



paid benefits.

- Mandatory retirement contribution rates have been adjusted for the Arizona State Retirement system. The combined rate for FY2017 is 22.96% (an increase of 0.02% over FY2016) which both the employee and the City pay equally at a rate of 11.48%. Estimated increase cost: \$39,362.
- Mandatory retirement contribution rates have been adjusted for the Public Safety Retirement system. The combined rate for FY2017 is 41% (an increase of 0.02% over FY2016) of which the employee pays 10.35% and the City pays 30.65%. Estimated increased cost: \$21,928.
- 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: \$129,893 (a 0.08% decrease over FY2016).
- Two new positions have been included in the recommended budget: one for the GITEM Grant approved mid-year in FY2016, the second is a Wastewater Treatment Plant Operator.

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 FY2017 budget:

- For FY2016 the current tax rate for the Street Light Improvement District (SLID) is \$0.1401. This year (FY2017) the tax rate will remain at \$0.1401 due to an increase in assessed valuations. With assessed valuations increasing, staff is recommending no increase in the tax rate, however there is an increase in the assessment to \$208,000.
- Operational reserves have been established for all operating funds in an amount equivalent to two months of operational revenue. This includes the General Fund, Water, and Wastewater Funds. The General Fund reserves include the voter-mandated \$1.0 million and cover all General Fund-subsidized funds including HURF, Aquatics, Airport, and Cemetery. These reserves are NOT budgeted to be expended.

Fund	Operating Reserve Goal	FY2017 Set-aside
General Fund	\$ 2,849,238	\$ 2,800,000
Water Operations	\$ 652,711	\$ 650,000
Wastewater Operations	\$ 394,811	\$ 390,000

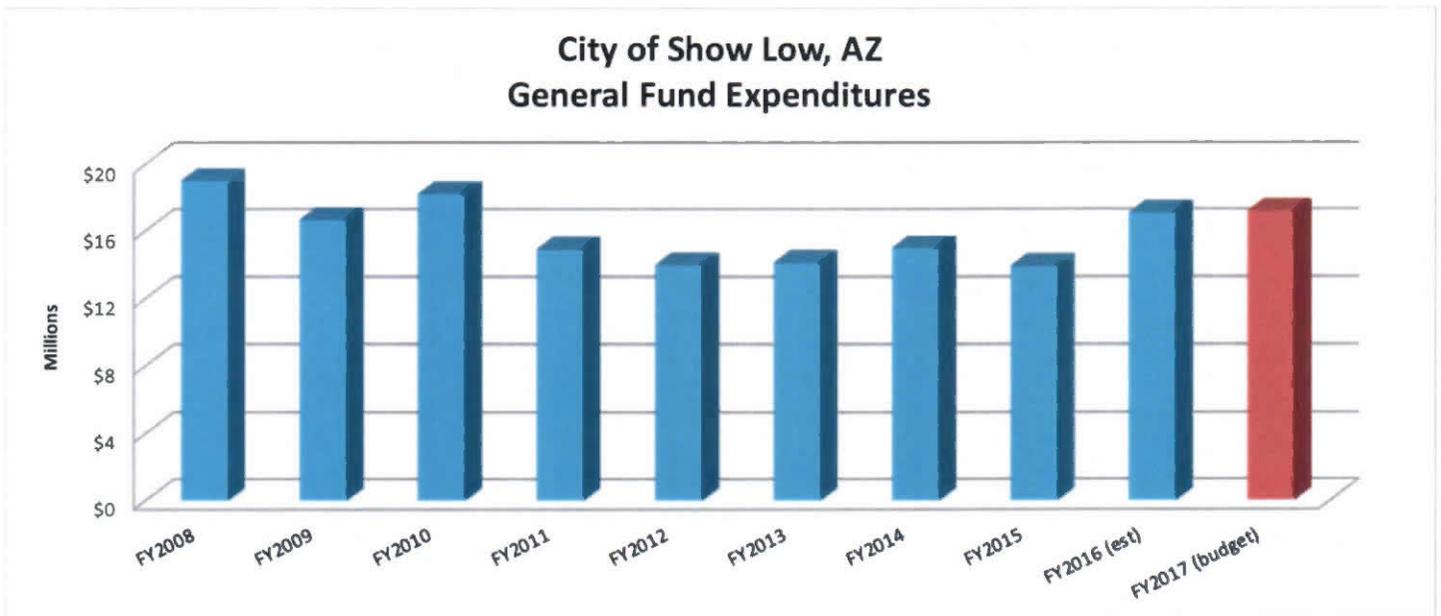
Capital Projects

For FY2017, capital projects proposed for all funds total approximately \$13,405,500, a decrease of \$22,051,752 (39.2%) over FY2016. Projects include equipment purchases, road improvements, overlays, water and sewer line replacements, regional airport enhancements, transit improvements, and the public safety building tenant improvements. Not included in this total are some FY2016 projects that will not be completed by the end of the fiscal year and will be carried forward into FY2017 or CIP reserves. CIP reserves are funds that are dedicated for a specific purpose, such as development impact fees, for which no specific projects have been funded.

Specific projects are detailed in individual department budgets and summarized for the City as a whole in the approved Capital Improvement Projects section of this budget (**Page 111**).

General Fund

The General Fund is the major operating fund of the City with proposed expenditures for FY2017 totaling \$17,168,600. This is a decrease of \$490,788 (2.8%) over the FY2016 amended budget and an increase of \$90,956 (0.5%) over the FY2016 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.



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 \$475,000, an account used exclusively for the annual slurry sealing, crack sealing, and striping projects. The intent of this program is to slurry every public street and parking lot in the City every six 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.

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 and has a fully funded operational reserve.

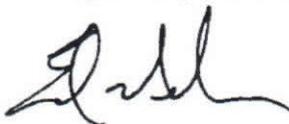
Summary

The budget for FY2017 provides for the continuation of basic services and necessary capital projects in Show Low. The 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 recommended budget for FY2017. More detailed information about each City function, and proposed capital projects, is available in the various sections of this recommended budget document. Our scheduled town hall and budget study sessions will offer further discussion on all of the information presented in this document and ensure that our final adopted budget matches the goals of the Council and the needs of our community.

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 *FY2017*

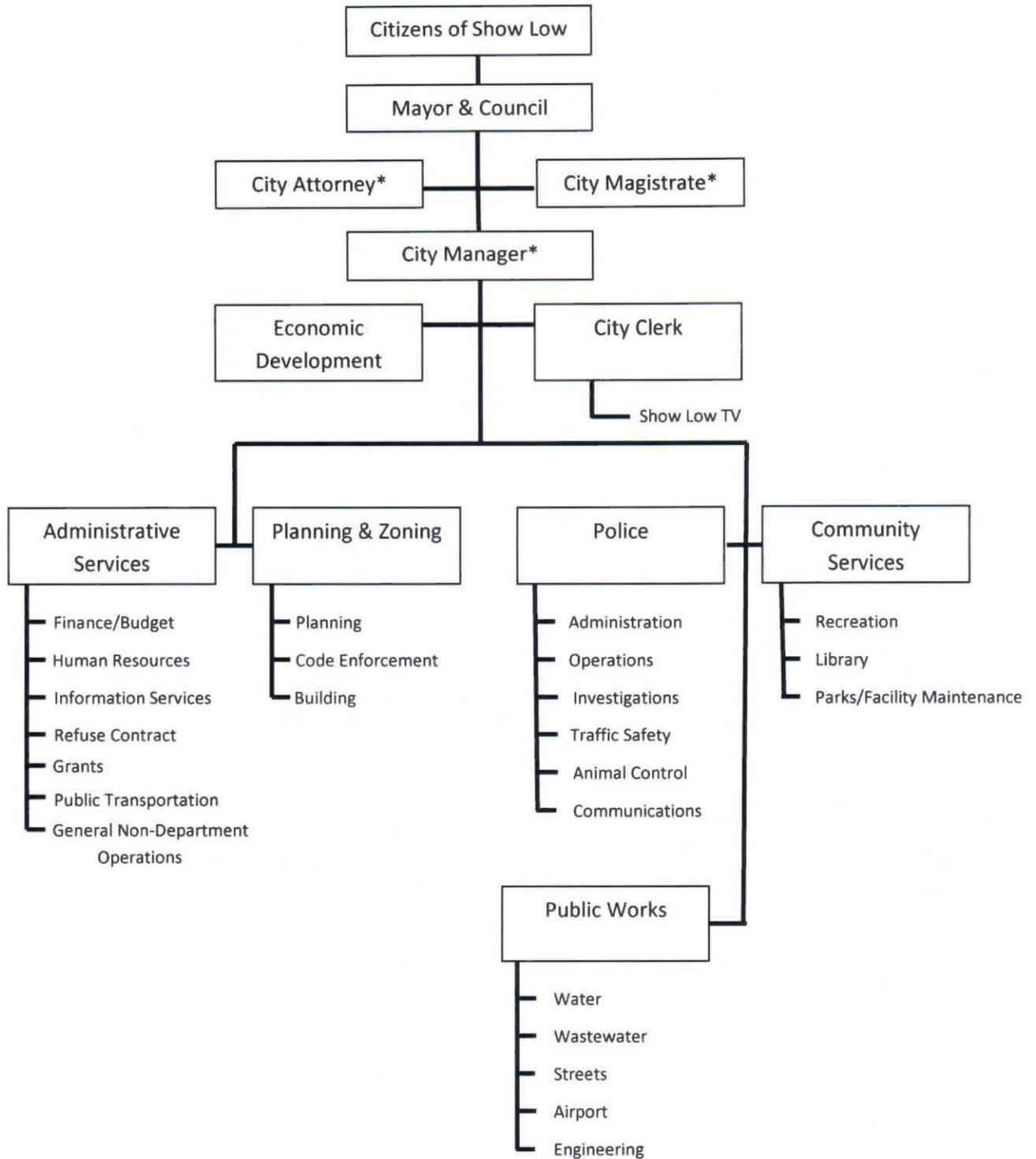
<u>Date</u>	<u>Activity</u>
Tuesday, January 19 6:00 P.M.	City Council Budget Study Session
Thursday, January 21 6:00 P.M.	Town Hall budget meeting
Friday, February 12	Department Budget requests due to Finance – Review and compile requests
Ongoing	City Manager review and revise budget requests with departments
Monday, February 22	City Manager budget review with departments
Monday, March 28	City Manager review of final recommended budget
Friday, April 1	Recommended budget delivered to Council
Tuesday, April 5 6:00 P.M.	City Council budget study session - Presentation of recommended budget
Thursday, April 7 6:00 P.M.	Town Hall & City Council Budget Study Session
Thursday, April 21 6:00 P.M.	City Council Budget Study Session
Thursday, April 28 6:00 P.M.	City Council Budget Study Session (if needed)
Tuesday, May 17 6:00 P.M.	Presentation of changes to recommended budget and City Council Tentative Budget overview
Tuesday, June 7 7:00 P.M.	Council Adoption of Tentative Budgets – sets expenditure limitation 1. Publish tentative budgets for two consecutive weeks in local paper (Friday, June 10 and Friday, June 17)
Tuesday, June 21 7:00 P.M.	Public Hearing on Final Budget – Council adoption of Final Budget
Tuesday, July 19 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
FY2017 Budget

Department	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FTE Increase (Decrease)
City Attorney	0.0	0.0	1.6	1.6	1.6	1.6	1.6	0.0
City Manager	2.0	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	2.5	0.0
City Clerk	2.0	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	10.0	0.0
Planning & Zoning	5.0	4.5	4.5	4.5	4.5	4.5	4.5	0.0
Library	8.0	8.0	8.0	8.0	8.0	8.0	8.0	0.0
Information Services	2.0	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	8.0	0.0
Facilities Maintenance	4.0	4.5	4.0	4.0	0.0	0.0	0.0	0.0
Engineering	5.0	5.0	6.0	6.0	6.0	6.0	6.0	0.0
Police	46.6	49.4	49.1	49.1	48.1	48.1	49.1	1.0
Recreation	14.2	14.2	14.2	14.4	14.8	14.80	14.8	0.0
City 4 TV	2.0	2.0	2.3	2.3	2.3	2.30	2.3	0.0
Community Services Administration	2.0	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	11.0	0.0
Airport	4.2	4.5	4.1	4.1	4.1	4.1	4.5	0.4
Wastewater	11.5	10.5	10.0	10.0	10.0	11.0	12.0	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>	<u>14.0</u>	0.0
Total	<u>146.3</u>	<u>150.3</u>	<u>153.8</u>	<u>154.0</u>	<u>152.9</u>	<u>153.9</u>	<u>156.3</u>	<u>2.4</u>
 <i>Elected and Commission</i>								
City Council	7.0	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	7.0	0.0



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City of Show Low, Arizona FY2017 Revenues

For FY2017 General Fund revenue is expected to increase 1.6% over the FY2016 budget and decrease 2.26% from the FY2016 year-end estimate. All major general fund revenues including state-shared revenues, local sales tax, and permit activity are projected to remain relatively flat when compared to FY2016 estimates.

As presented, the FY2017 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 \$57,789,462 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.

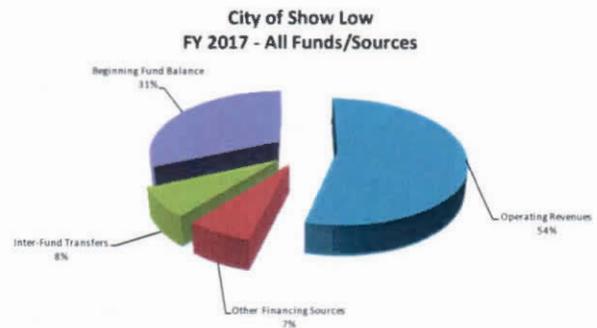


Table 1

**City of Show Low, AZ
FY2017 Revenue Sources
Fund Summary**

	Operating Revenues	Transfers In	Other Financing	Beginning Fund Balance	Total Sources
General Fund	14,099,233	653,882	-	5,204,110	19,957,225
HURF	2,760,192	859,696	-	857,512	4,477,400
SLID	208,300	-	-	11,910	220,210
Public Transportation	661,014	89,987	-	33,499	784,500
Cemetery	26,375	10,000	-	36,022	72,397
Capital Projects/Grants Fund	947,500	1,045,546	4,000,000	3,904,054	9,897,100
Library Development Fee	5,000	-	-	8,284	13,284
Parks and Recreation Facilities Development Fee	-	-	-	1,282	1,282
Transportation Development Fee	40,000	-	-	44,223	84,223
Debt Service	26,300	1,257,500	-	906,425	2,190,225
Improvement District #5	-	-	-	11,340	11,340
Improvement District #6	490,300	-	-	262,764	753,064
Improvement District #7	81,800	-	-	(50,472)	31,328
Airport	1,514,520	151,343	-	152,037	1,817,900
Wastewater	2,378,867	-	-	2,559,236	4,938,103
Water	3,916,263	-	-	1,641,963	5,558,227
Water Development Impact Fee	-	-	-	119,362	119,362
Wastewater Capacity Fee	150,500	-	-	545,499	695,999
Water Capacity Fee	35,500	-	-	227,955	263,455
Refuse	880,473	-	-	194,019	1,074,493
Aquatic	94,800	322,610	-	14,390	431,800
Self-Insured Medical	2,595,467	-	-	744,619	3,340,086
Show Low Bluff - Special Assesment	160,100	-	-	224,926	385,026
Show Low Bluff	78,000	-	-	593,434	671,434
TOTAL	31,150,505	4,390,564	4,000,000	18,248,393	57,789,462

Transfers

Inter-fund transfers total \$4,390,564. Transfers in are budgeted as follows:

1. HURF: \$859,696 from the General Fund
2. Public Transportation: \$89,987 from the General Fund
3. Cemetery: \$10,000 from the General Fund
4. Capital Projects/Grants Fund: \$1,045,546 from the General Fund
5. Aquatic Center: \$322,610 from the General Fund
6. Airport: \$151,343 from the General Fund
7. Debt Service: \$1,257,500 from the General Fund, \$83,800 from the Transportation Fund, \$8,200 from the Wastewater Fund, and \$13,084 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.

8. General Fund: \$653,882
 - a. from Refuse Fund: \$75,000
 - b. from Water Fund: \$195,800 (5% of gross revenue)
 - c. from Wastewater Fund: \$118,943 (5% of gross revenue)
 - d. from Wastewater Fund: \$150,000 (For WWTP Inspections)
 - e. from Street Light Improvement District: \$0
 - f. from Improvement District #5: \$0
 - g. from Improvement District #6: \$15,000
 - h. from Improvement District #7: \$3,000
 - i. from Community Facilities District: \$4,000
 - j. from Recreation DIF Fund: \$1,282
 - k. from Public Transportation: \$90,900

Beginning Fund Balance

The estimated beginning fund balance of \$10,132,103 includes \$2,800,000 of emergency General Fund reserves (\$1.0 million voter-required), \$1,850,000 of Water Fund reserves (\$1,200,000 for a water treatment plant), and \$390,000 of Wastewater Fund reserves. 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 achieved for all funds

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 \$31,150,505 for FY2017. The largest portion of operating revenues is the City of Show Low's local taxes (\$11,176,200), which are comprised of local sales taxes, franchise fees, and special district assessments. Following this is utility fee revenue (\$7,211,104), which includes all water, wastewater, and sanitation fees. Charges for service, the next largest category (\$4,279,799), include all recreation fees, dispatch fees, impact fees, capacity fees, building inspection fees, and engineering inspection fees. After charges for service are

state-shared revenues (\$4,036,292) and intergovernmental revenue, which is comprised mainly of airport, transit, and police grants/intergovernmental agreements (\$2,891,904). Fines and forfeitures (\$130,100) include all remaining photo enforcement citations as well as other citations. The remaining sources combined make up approximately \$1,405,106 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

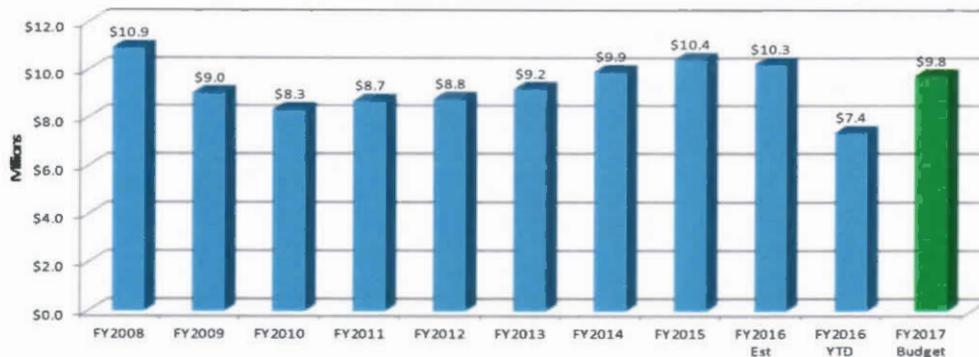
The General Fund operating revenue estimate of \$14,753,115 represents an increase of \$238,100 (1.6%) over the FY2016 amended budget of \$14,515,011 and a decrease of 342,629 (2.26%) from the FY2016 year-end estimated actual. Overall General Fund revenue is staying relatively constant when compared to last fiscal year. 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 38% 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 \$9.7 million in FY2017. 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 4.5%. 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. However, we expect that FY2017 collections will be similar FY2016 estimates; we have conservatively programmed this revenue at 95% of FY2016 estimates.

Local Sales Tax (2%)

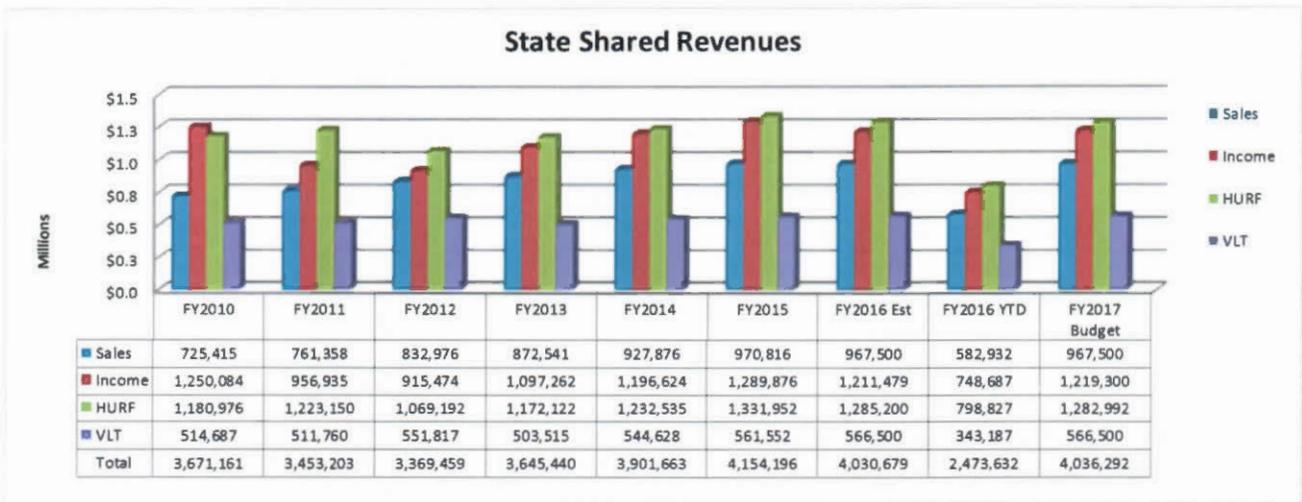


FY2016 YTD through 8 months

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 FY2017 the city is projecting total distributions to be \$2,753,300, with no increase/decrease over the FY2016 estimate. State-shared income tax is based upon actual collections in 2012 and will remain the same in FY2016 distributions. State-shared sales tax and vehicle license tax are expected to remain the same when compared to the FY2016 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 (\$2,898,189).



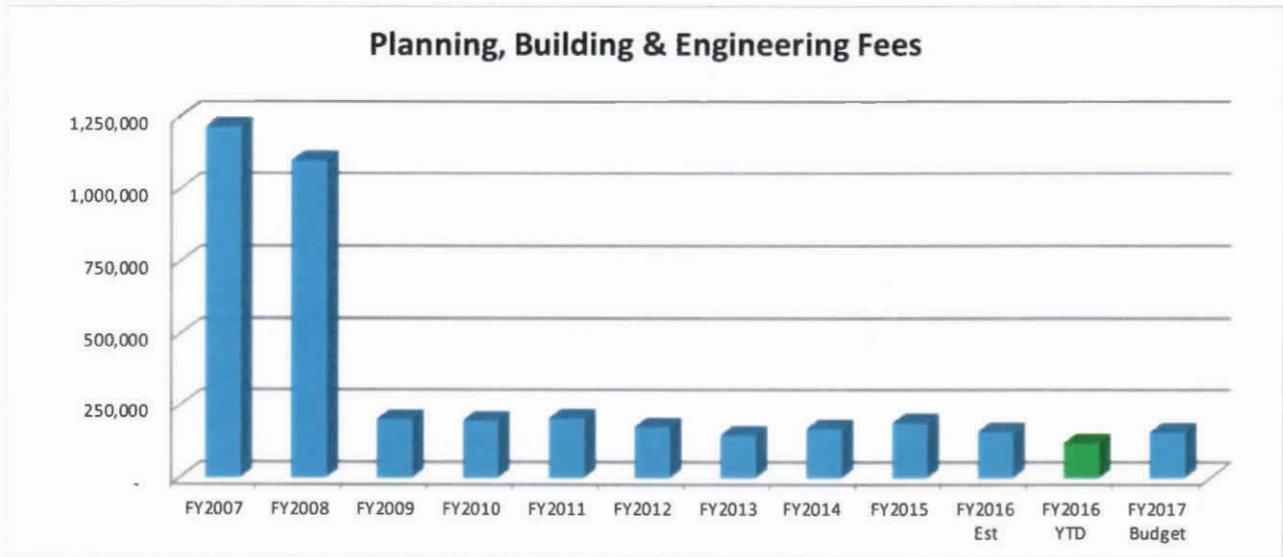
Franchise Fees

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 FY2017. 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 FY2017 we are projecting a total of \$158,500 in development-related user fees, a slight increase over the adopted FY2016 budget and a slight decrease from the FY2015 actual (and a drop of 87% from our peak in FY2007).



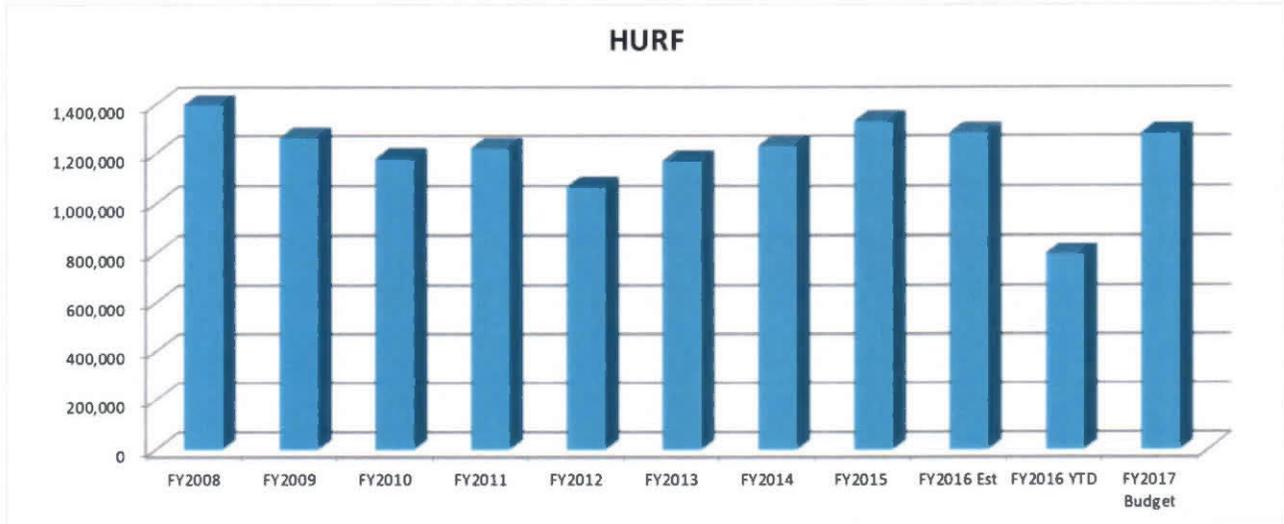
Fines, Forfeitures, and Penalties

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. The City projects revenue collections in FY2017 to be \$107,000, unchanged from FY2016.



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 FY2017 the city is projecting distributions to be \$1,282,992, per state estimates. As with other state-shared revenues, the budget for HURF is programmed at 95% of the state-provided number (\$1,350,518).

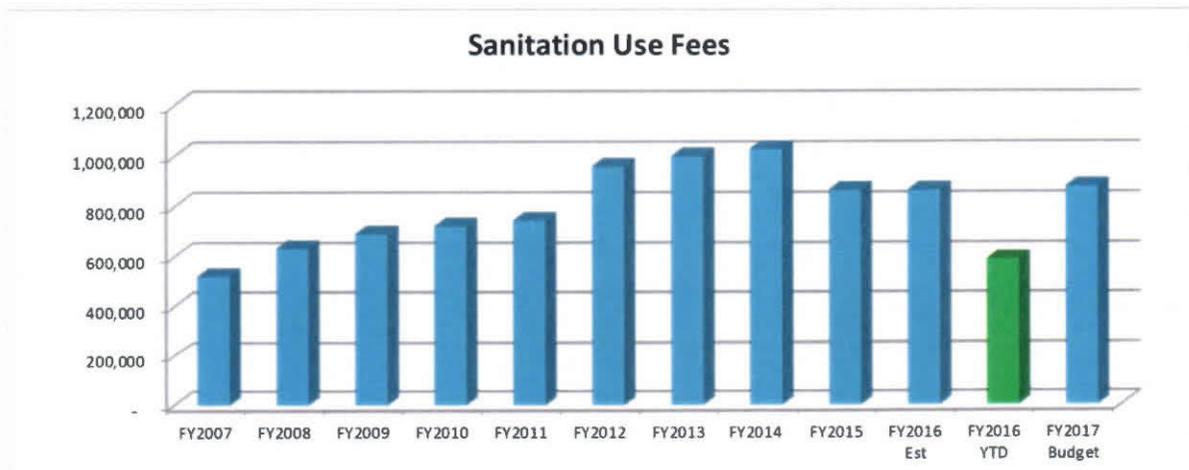


Enterprise Funds

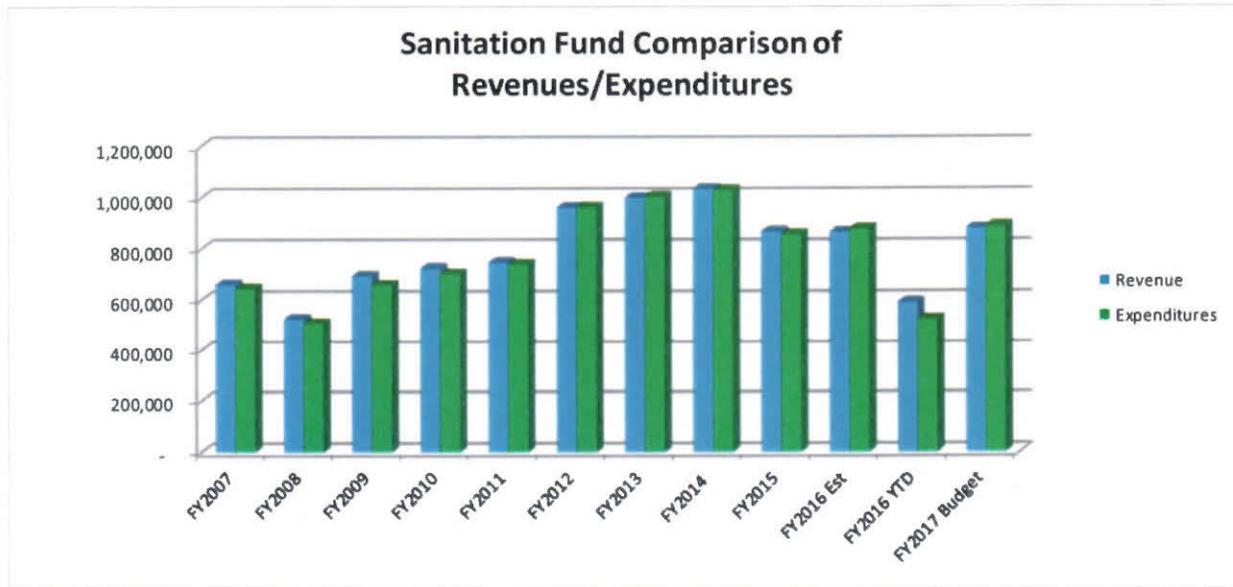
Revenues of Enterprise Funds are established to cover all costs associated with providing a specific service. Enterprise Fund revenue accounts for 18% of all operating revenue earned by the City.

Sanitation

The Sanitation Fund anticipates providing curbside trash and recycling service to 4,857 residences per month in FY2017. The majority of customers will pay the standard rate of \$14.67 per month for this service, the same rate as FY2016. The refuse collection fee is anticipated to generate revenue of \$878,473 in FY2017.

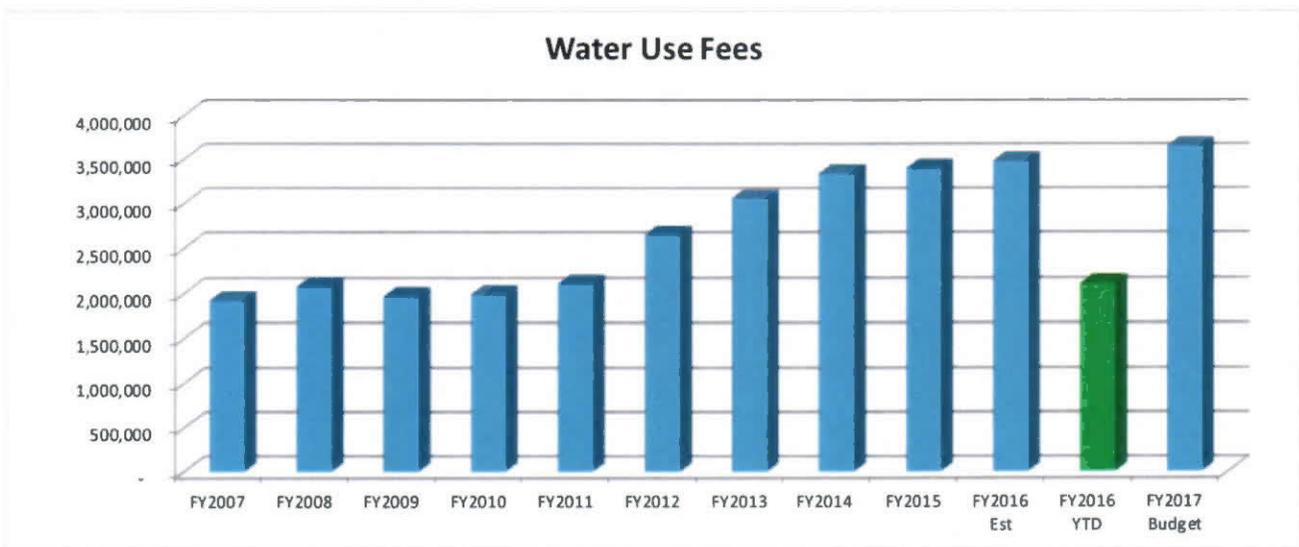


Revenue projections for FY 2017 do not include increased fees associated with the contractual annual CPI (Consumer Price Index) and fuel increase effective on June 1st of each year.

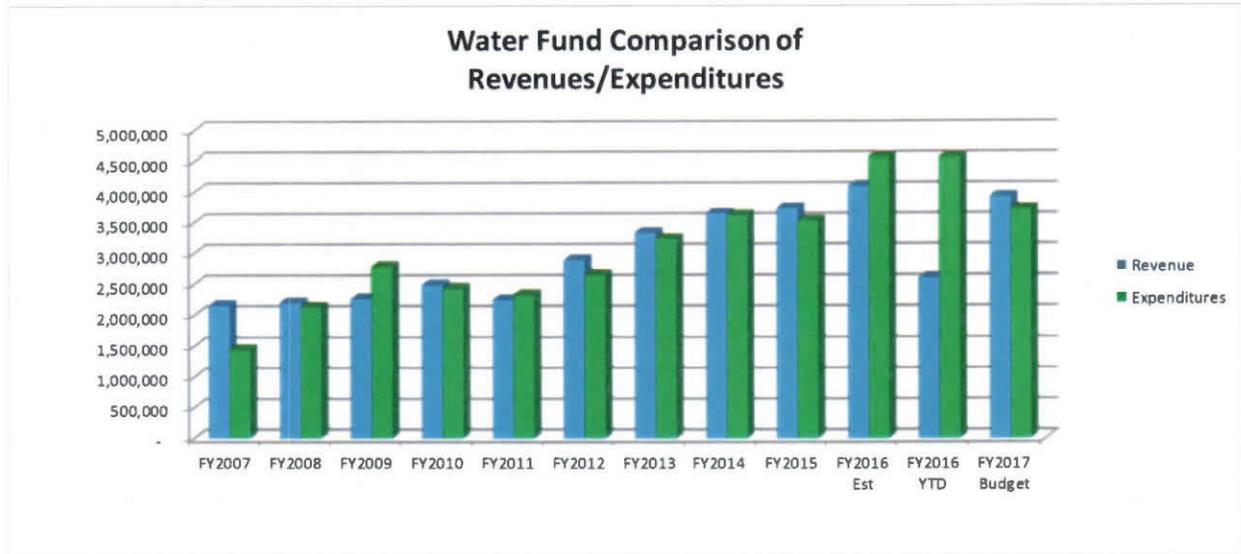


Water Fund

Revenue projections for the Water Fund assume that approximately 6,900 customers will be serviced on a monthly basis. Revenue from user fees is projected at \$3,843,763 in FY2017.

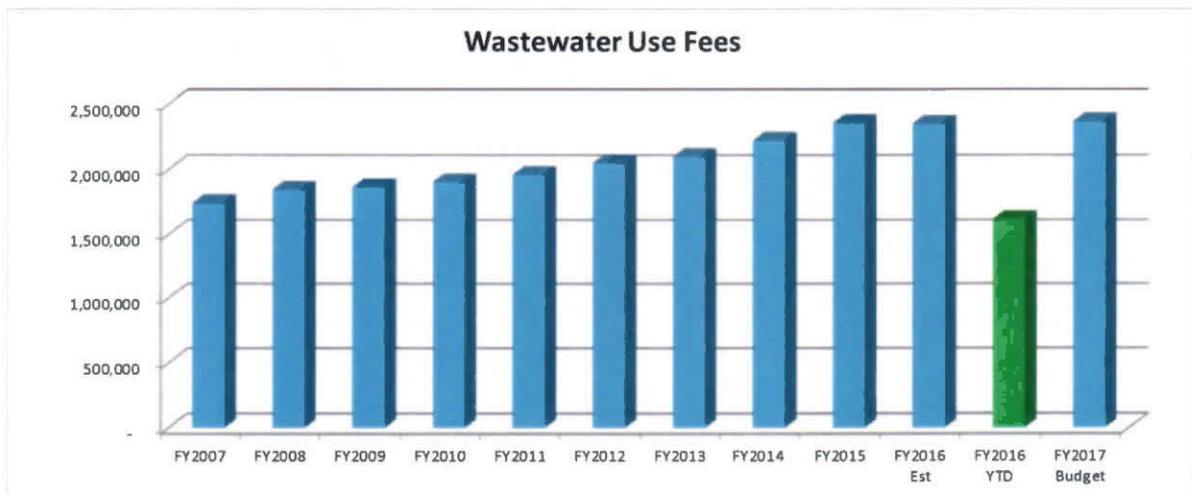


Revenue projections are based on rates that will be in place on July 1. On January 1, the water service base and usage rates will increase based on the CPI; however, these increases are not programmed into our revenue estimates. Base rates currently range from \$28.21 per month to \$654.10 per month based on meter size (plus 25% for customers located outside the city limits).

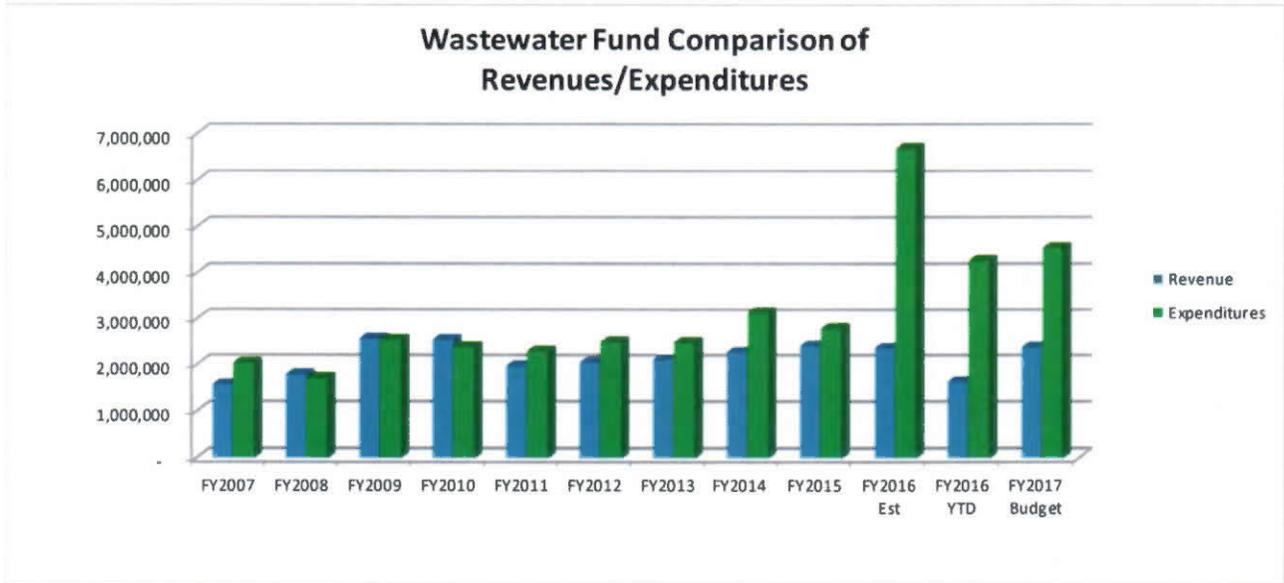


Wastewater Fund

It is anticipated that the Wastewater utility will provide service to approximately 5,525 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 \$2,367,367 for FY2017.



Revenue projections are based on rates that will be in place on July 1. On January 1, the wastewater 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 \$24.95 per month to \$41.96 per month based on type of connection (i.e., residential, hospital, restaurant, etc.).



Other Funds

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



City of Show Low, Arizona
City Council
FY2017 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 \$347,200 is a 12.1% increase from the FY2016 amended budget of \$309,678. When adjusted for the \$250,000 council contingency reserves, the budget increases \$7,500 (8.4%). All line items have been held constant, with the exception of Travel & Training, which has been increased to cover the cost for members of Show Low High School Student Council to attend one of the conferences; and the addition of Merchandise Sales for the purchase of city merchandise for resale.

City of Show Low, AZ					
City Council					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
Council					
Personnel Expenditures					
SALARIES & WAGES	47,019	47,017	46,800	46,800	46,800
FICA	3,581	3,581	3,600	3,600	3,600
WORKER'S COMP	120	143	200	200	200
Total Personnel	50,720	50,741	50,600	50,600	50,600
Operating Expenditures					
OTHER CONTRACTUAL SERVICE	20	120	-	-	-
TRAVEL & TRAINING/STAFF	6,805	13,003	18,000	18,000	20,500
DUES & MEMBERSHIPS	13,214	14,622	16,000	16,000	16,000
EXPENDABLE MATERIALS	4,559	4,381	5,000	5,000	5,000
POSTAGE	59	577	100	100	100
CONTINGENCY RESERVE	-	-	219,978	219,978	250,000
MERCHANDISE SALES	-	-	-	-	5,000
Total Operating	24,658	32,703	259,078	259,078	296,600
Total Council	75,378	83,444	309,678	309,678	347,200

A significant portion of the City Council budget (72%) 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</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budget</u> <u>FY2016</u>	<u>Budget</u> <u>FY2017</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 of Show Low, Arizona
City Manager
FY2017 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 \$421,500 represents a \$10,100 (2.3%) decrease from the FY2016 amended budget of \$431,600. Of this amount, \$363,500 (89%) 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.

City of Show Low, AZ					
City Manager					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
City Manager					
Personnel Expenditures					
SALARIES & WAGES	218,607	229,437	233,400	233,400	241,300
EXCELLENCE PAY	26,555	19,709	30,000	25,000	30,000
MEDICAL INSURANCE	25,693	26,214	37,800	32,800	38,200
FICA	16,823	16,966	15,100	15,100	15,500
RETIREMENT	27,786	26,809	27,700	27,700	28,700
WORKER'S COMP	560	680	800	800	800
OTHER ERE	316	314	600	600	600
DEFERRED COMP ALLOWANCE	7,950	7,983	8,300	8,300	8,400
Total Personnel	324,289	328,112	353,700	343,700	363,500
Operating Expenditures					
REPRODUCTION & PRINTING	-	-	100	100	100
TRAVEL & TRAINING/STAFF	4,785	4,830	5,000	5,000	5,000
DUES & MEMBERSHIPS	2,224	607	3,000	3,000	3,000
EXPENDABLE MATERIALS	170	204	900	900	900
POSTAGE	49	8	-	-	-
Event Sponsorships (tourism)	-	-	-	-	15,000
BOOKS & SUBSCRIPTIONS	244	149	150	150	200
ECONOMIC DEVELOPMENT	6,094	9,716	30,000	30,000	30,000
AUTO PARTS & LABOR	475	1,104	900	900	900
FUELS & LUBRICANTS	891	784	1,300	1,300	1,300
TELEPHONE	136	144	1,550	1,550	1,600
Total Operating	15,069	17,546	42,900	42,900	58,000
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	35,000	35,000	-
Total Capital	-	-	35,000	35,000	-
Total City Manager	339,358	345,658	431,600	421,600	421,500

**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 the Business Development Coordinator.

Position Summary					
City Manager's Office					
	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budget</u> <u>FY2016</u>	<u>Budget</u> <u>FY2017</u>	<u>change</u>
City Manager	1.0	1.0	1.0	1.0	0.0
Business Development Coord	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

Capital:

No capital items have been budgeted for this department.



City of Show Low, Arizona
City Attorney
FY2017 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 \$261,200 is \$3,600 (or 1.4%) higher than the amended FY2016 budget amount of \$257,600.

City of Show Low, AZ					
City Attorney					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
City Attorney					
Personnel Expenditures					
SALARIES & WAGES	116,865	122,136	129,702	129,702	132,300
PART-TIME WAGES	19,337	20,135	23,298	23,298	23,400
MEDICAL INSURANCE	14,705	15,226	18,900	18,900	19,100
FICA	9,825	10,647	10,500	10,500	10,900
RETIREMENT	15,609	16,388	17,600	17,600	17,900
WORKER'S COMP	319	395	500	500	500
OTHER ERE	168	168	400	400	400
Total Personnel	176,828	185,096	200,900	200,900	204,500
Operating Expenditures					
COUNTY PROSECUTION	43,451	35,033	35,100	35,100	35,100
GENERAL COUNSEL	273	-	15,000	15,000	15,000
LEGAL ADS & NOTICES	-	512	400	400	400
TRAVEL & TRAINING/STAFF	1,717	1,231	3,000	3,000	3,000
DUES & MEMBERSHIPS	515	560	700	700	700
EXPENDABLE MATERIALS	150	273	400	400	400
POSTAGE	207	112	400	400	400
BOOKS & SUBSCRIPTIONS	1,140	1,185	1,500	1,500	1,500
TELEPHONE	151	134	200	200	200
Total Operating	47,603	39,040	56,700	56,700	56,700
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total City Attorney	224,432	224,135	257,600	257,600	261,200

**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>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budget</u> <u>FY2016</u>	<u>Budget</u> <u>FY2017</u>	<u>change</u>
City Attorney	1.0	1.0	1.0	1.0	0.0
Administrative Assistant	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>	<u>0.0</u>
	<u>1.6</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 of Show Low, Arizona
City Clerk
FY2017 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 \$311,500 is a \$38,600 (14.1%) increase from the FY2016 amended budget of \$272,900. This increase is attributed to a small increase in required personnel benefits and an increase of \$21,000 in election expenses.

City of Show Low, AZ					
City Clerk					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
City Clerk					
Personnel Expenditures					
SALARIES & WAGES	142,813	151,127	166,000	166,000	181,400
MEDICAL INSURANCE	25,060	25,480	37,800	32,800	38,200
FICA	10,670	11,255	12,700	12,700	13,900
RETIREMENT	16,388	17,412	19,000	19,000	20,800
WORKER'S COMP	365	458	600	600	600
OTHER ERE	256	270	400	400	400
Total Personnel	195,553	206,001	236,500	231,500	255,300
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	780	780	800	800	800
OTHER CONTRACTUAL SERVICE	171	430	800	800	500
ADVERTISING & PUBLICITY	624	725	1,000	1,000	1,000
LEGAL ADS & NOTICES	804	1,585	4,000	4,000	3,000
REPRODUCTION & PRINTING	3,360	4,480	4,500	4,500	4,500
TRAVEL & TRAINING/STAFF	2,811	1,428	3,400	3,400	3,500
DUES & MEMBERSHIPS	380	400	500	500	500
EXPENDABLE MATERIALS	686	781	900	900	900
POSTAGE	106	62	200	200	200
BOOKS & SUBSCRIPTIONS	38	49	100	100	100
AUTO PARTS & LABOR	968	-	-	-	-
FUELS & LUBRICANTS	3,331	-	-	-	-
RENTAL & MAINTENANCE CONTRACTS	4,102	3,929	5,000	5,000	5,000
TELEPHONE	148	121	200	200	200
ELECTION EXPENSES	806	7,658	15,000	15,000	36,000
Total Operating	19,116	22,426	36,400	36,400	56,200
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	-	-	-
VEHICLE PURCHASE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total City Clerk	214,669	228,428	272,900	267,900	311,500

**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					
	Actual FY2014	Actual FY2015	Actual FY2016	Budget FY2017	change
City Clerk	1.0	1.0	1.0	1.0	0.0
Deputy City Clerk	1.0	1.0	1.0	1.0	0.0
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

Capital:

No capital items have been programmed for this department.



City of Show Low, Arizona
Show Low TV
FY2017 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 \$203,600 is an increase of \$5,100 (2.6%) over the FY2016 budget of \$198,500. Increases in Other Contractual Services 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 replacing a 5-year old on-air playback system and monitors for the control room are the main impacts on this budget.

City of Show Low, AZ					
Show Low TV					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
Show Low TV					
Personnel Expenditures					
SALARIES & WAGES	71,865	73,694	80,288	80,288	78,900
PART-TIME WAGES	40,332	38,009	39,312	39,312	40,100
MEDICAL INSURANCE	17,848	18,571	18,900	18,900	19,100
FICA	8,227	8,255	9,200	9,200	9,100
RETIREMENT	8,254	8,499	9,200	9,200	9,100
WORKER'S COMP	756	917	1,100	1,100	1,100
OTHER ERE	128	132	300	300	200
RECRUITMENT & PROCESSING	414	898	-	-	-
Total Personnel	147,825	148,974	158,300	158,300	157,600
Operating Expenditures					
OTHER CONTRACTUAL SERVICE	12,300	12,300	15,700	15,700	16,000
TRAVEL & TRAINING/STAFF	2,242	2,730	3,000	3,000	3,000
DUES & MEMBERSHIPS	390	-	400	400	400
EXPENDABLE MATERIALS	3,525	4,958	3,600	3,600	3,600
POSTAGE	31	406	200	200	200
SMALL EQUIPMENT/CAPITAL	2,954	16,947	10,500	10,500	16,000
AUTO PARTS & LABOR	442	649	500	500	500
FUELS & LUBRICANTS	759	1,142	1,000	1,000	1,000
REPAIRS & MAINTENANCE	801	1,217	3,900	3,900	3,900
TELEPHONE	859	925	1,400	1,400	1,400
Total Operating	24,301	41,274	40,200	40,200	46,000
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	-	-	-
VEHICLE PURCHASE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total Show Low TV	172,126	190,248	198,500	198,500	203,600

**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>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Actual</u> <u>FY2016</u>	<u>Budget</u> <u>FY2017</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.



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City of Show Low, Arizona
General Operations
FY2017 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 \$4,820,300 represents a decrease of \$529,305 (9.9%) from the FY2016 budget of \$5,349,605. This decrease is directly attributed to moving the Fireworks and Christmas light expenses to the Community Services Department; and a decrease in the operating transfers out to other funds.

City of Show Low, AZ					
General Operations					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
General Operations					
Operating Expenditures					
OTHER CONTRACTUAL SERVICE	-	-	25,000	25,000	25,000
JAIL FEES	53,327	139,942	140,000	140,000	140,000
ORGANIZATIONAL SUPPORT	78,729	82,000	95,000	95,000	157,500
COMMUNITY PROMOTION PROGRAMS	78,836	112,108	131,200	131,200	20,000
DEVELOPMENT OPPORTUNITIES	-	-	220,000	-	220,000
ROW BEAUTIFICATION PROGRAM	7,048	152	10,000	10,000	10,000
ROW Landscaping Program	-	-	25,000	25,000	25,000
UNEMPLOYMENT	7,896	204	10,000	10,000	10,000
INSURANCE PREMIUMS	362,724	390,822	396,000	396,000	396,000
CASUALTY LOSS	-	-	20,000	20,000	20,000
Total Operating	588,561	799,964	1,072,200	852,200	1,023,500
Capital Expenditures					
DEV. AGREEMENTS OBLIGATIONS	-	-	10,100	10,100	10,100
OPERATING TRANSFER OUT	4,027,100	2,817,078	4,267,305	4,267,305	3,786,700
Total Capital	4,027,100	2,817,078	4,277,405	4,277,405	3,796,800
Total General Operations	4,615,661	3,617,041	5,349,605	5,129,605	4,820,300

The recommended funding for Organizational Support and Community Promotions decreases by \$33,700 for FY2017 due to the Fireworks and Christmas Lights moving to the Community Services Department and the re-categorization of community programs. Funding for one-time event sponsorships was included in the FY2016 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				Request	Funded
	FY2014	FY2015	FY2016	FY2017	FY2017
Chamber of Commerce	52,500	55,000	55,000	58,000	57,500
White Mountains Partnership	20,000	20,000	20,000	20,000	20,000
REAL AZ Corridor	2,000	2,000	5,000	5,000	5,000
White Mountain Meals-on Wheels/Senior Center	30,000	30,000	40,000	60,000	45,000
Show Low Historical Society	24,000	24,000	30,000	30,000	30,000
	<u>128,500</u>	<u>131,000</u>	<u>150,000</u>	<u>173,000</u>	<u>157,500</u>

Community Promotions programmed at \$20,000 includes the following items:

Description - Community Promotions				Request	Funded
	FY2014	FY2015	FY2016	FY2017	FY2017
Miscellaneous	7,500	6,000	19,500	6,000	6,000
Humane Society	4,000	0	0	0	0
Rodeo	2,500	3,500	3,500	5,000	4,000
Geocaching	0	0	3,200	0	0
White Mountain Safe House	1,500	1,500	1,500	1,500	2,500
Summit Healthcare	0	1,000	1,500	2,500	2,500
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>18,500</u>	<u>16,000</u>	<u>34,200</u>	<u>20,000</u>	<u>20,000</u>

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 2017		
Description	Account	Amount
Development Agreement Obligations	11-402-430-8130-0000	220,000
Land Acquisition/Cleanup	22-402-495-7400-1209	400,000
Open Space Preservation	22-495-495-7416-0000	159,900
	Total Capital	779,900

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 2017	
<u>Transfers</u>	<u>Amount</u>
Highway Users Revenue Fund (HURF)	859,696
White Mountain Partnership	20,000
Public Transportation	89,987
Cemetery	10,000
Airport	151,343
Aquatics	322,610
Debt Service	1,257,500
Projects Fund	1,045,546
Beautification Program - Water	30,000
Total Transfers from General Fund	<u>3,786,682</u>



City of Show Low, Arizona
Human Resources Division
FY2017 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 \$289,100 represents an increase of \$1,500 (0.52%) over the FY2016 budget of \$287,600.

City of Show Low, AZ					
Human Resources					
Fiscal Year 2017					
	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimate	FY 2017 Budget
Human Resources					
Personnel Expenditures					
SALARIES & WAGES	144,425	157,634	167,400	167,400	168,300
MEDICAL INSURANCE	22,107	26,793	56,700	27,597	57,300
FICA	10,808	11,164	12,800	12,800	12,900
RETIREMENT	16,574	17,832	19,200	19,200	19,300
WORKER'S COMP	369	469	600	600	600
OTHER ERE	265	286	400	400	400
Total Personnel	194,548	214,177	257,100	227,997	258,800
Operating Expenditures					
Public Safety Retirement Board	-	2,382	2,400	2,400	3,000
LEGAL FEES	1,298	-	-	-	-
REPRODUCTION & PRINTING	86	347	1,100	1,100	800
TRAVEL & TRAINING/STAFF	5,189	5,033	5,600	5,600	5,600
DUES & MEMBERSHIPS	1,204	1,135	1,100	1,100	1,200
EMPLOYEE BENEFITS/SAFETY	8,645	9,341	10,800	10,800	10,800
DRUG TESTING	2,069	1,950	2,300	2,300	2,300
OCCUPATIONAL TEST/IMMUNIZATION	1,635	1,965	5,500	5,500	3,500
EXPENDABLE MATERIALS	798	789	1,000	1,000	1,500
POSTAGE	101	36	100	100	100
BOOKS & SUBSCRIPTIONS	278	272	-	-	300
RENTAL & MAINTENANCE CONTRACTS	585	347	400	400	1,000
TELEPHONE	439	185	200	200	200
Total Operating	22,327	23,782	30,500	30,500	30,300
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total Human Resources	216,876	237,959	287,600	258,497	289,100

**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</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budget</u> <u>FY2016</u>	<u>Budget</u> <u>FY2017</u>	<u>change</u>
Human Resources Manager	1.0	1.0	1.0	1.0	0.0
Loss Control/Safety Coordinator	1.0	1.0	1.0	1.0	0.0
Human Resources Clerk	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
	<u>3.0</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.



City of Show Low, Arizona
Information Services
FY2017 Budget

Program Goal:

The Information Services Department coordinates the use of information technology across the various departments and agencies of City government to ensure that accurate and timely information is provided to residents, elected officials, City management, and staff in the most cost-effective manner possible. The department provides operating departments with information processing through the application and coordination of computer technology and procures, manages, and maintains the City's telephone, alarm, building security, and computer network systems.

Departmental Budget:

The Information Services budget of \$343,600 is an \$78,250 (18.5%) decrease over the FY2016 budget of \$421,850. This decrease is a result of the city-wide telephone system and equipment upgrade being completed in FY2016.

City of Show Low, AZ					
Information Services					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
Information Services					
Personnel Expenditures					
SALARIES & WAGES	96,628	114,309	114,900	114,900	119,000
OVERTIME	136	90	2,600	2,600	2,600
MEDICAL INSURANCE	25,721	34,639	37,800	37,800	38,200
FICA	7,018	8,276	9,000	9,000	9,300
RETIREMENT	10,877	12,912	13,500	13,500	14,000
WORKER'S COMP	1,176	1,526	2,700	2,700	2,800
OTHER ERE	151	203	300	300	300
Total Personnel	141,707	171,956	180,800	180,800	186,200
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	22,338	15,622	2,800	2,800	2,600
OTHER CONTRACTUAL SERVICE	2,718	1,617	2,800	2,800	2,800
TRAVEL & TRAINING/STAFF	451	23	5,600	5,600	5,600
RECRUITMENT & PROCESSING	1,017	-	-	-	-
EXPENDABLE MATERIALS	65	1,593	1,000	1,000	1,200
POSTAGE	51	(22)	100	100	100
SMALL EQUIPMENT/CAPITAL	33,223	6,047	40,400	40,400	35,600
PRINTER SUPPLIES	2,921	1,686	2,500	2,500	2,500
AUTO PARTS & LABOR	219	-	500	500	500
FUELS & LUBRICANTS	405	124	250	250	300
RENTAL & MAINTENANCE CONTRACTS	13,029	24,396	27,700	27,700	35,200
REPAIRS & MAINTENANCE	10,178	1,263	9,000	9,000	9,000
TELEPHONE	56,005	71,521	52,000	52,000	62,000
INTERNET CONNECTIVITY	7,703	7,024	-	-	-
Total Operating	150,322	130,893	144,650	144,650	157,400
Capital Expenditures					
EQUIPMENT PURCHASE	-	90,200	96,400	96,400	-
Total Capital	-	90,200	96,400	96,400	-
Total Information Services	292,029	393,049	421,850	421,850	343,600

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

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

Position Summary					
Information Systems					
	Actual	Actual	Actual	Budget	
	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</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>	<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 are programmed for FY2017.



City of Show Low, Arizona
Administrative Services
 FY2017 Budget

Program Goal:

The Administrative Services Department is a service organization dedicated to providing efficient, responsible accounting, and stewardship of all City resources in a transparent and professional manner. The Administrative Services Department provides for debt management, financial, and budgetary advisory services for all departments.

Department Budget:

The Administrative Services Department budget of \$709,400 represents an increase of \$20,400 (3%) over the FY2016 budget of \$689,000. The increase is due to an increase in Professional & Consulting Services due to the annual OpenGov.com and eCivis fees.

City of Show Low, AZ					
Administrative Services					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
Administrative Services					
Personnel Expenditures					
SALARIES & WAGES	301,484	313,109	337,200	337,200	341,200
PART-TIME WAGES	-	2,316	-	-	-
OVERTIME	687	69	-	-	-
MEDICAL INSURANCE	73,924	74,976	132,300	77,225	133,700
FICA	22,670	23,449	25,800	25,800	26,100
RETIREMENT	32,504	34,516	38,100	38,100	38,100
WORKER'S COMP	777	907	1,100	1,100	1,100
OTHER ERE	491	527	800	800	800
Total Personnel	432,536	449,868	535,300	480,225	541,000
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	47,445	39,020	45,000	45,000	61,000
OTHER CONTRACTUAL SERVICE	3,311	86	500	500	-
LEGAL ADS & NOTICES	96	1,396	600	600	600
REPRODUCTION & PRINTING	1,558	413	1,500	1,500	1,000
TRAVEL & TRAINING/STAFF	3,131	3,145	5,000	5,000	5,000
DUES & MEMBERSHIPS	1,565	389	2,500	2,500	2,500
RECRUITMENT & PROCESSING	6,449	1,743	-	-	-
OFFICE SUPPLIES	11,715	11,275	13,500	13,500	13,500
EXPENDABLE MATERIALS	2,501	1,760	1,500	1,500	1,500
POSTAGE	3,900	3,331	2,700	2,700	2,700
SMALL EQUIPMENT/CAPITAL	628	-	-	-	-
BOOKS & SUBSCRIPTIONS	93	-	-	-	-
AUTO PARTS & LABOR	-	3,639	2,200	2,200	2,200
FUELS & LUBRICANTS	-	2,728	3,800	3,800	3,800
RENTAL & MAINTENANCE CONTRACTS	13,028	15,205	15,000	15,000	15,000
TELEPHONE	227	759	300	300	-
OVER/SHORT EXPENSE	(106)	(10)	-	-	-
BANK CHARGES	54,807	55,824	59,600	59,600	59,600
Total Operating	150,345	140,701	153,700	153,700	168,400
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total Administrative Services	582,882	590,570	689,000	633,925	709,400

**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 grants, manages the financial aspects of all improvement districts, and performs all utility billing functions (in coordination with the Public Works Department).

The Administrative Services Department is comprised of 7.0 FTE employees in FY 2017.

Position Summary					
Administrative Services					
	Actual FY2014	Actual FY2015	Budget FY2016	Budget FY2017	change
Administrative Services Director	1.0	1.0	1.0	1.0	0.0
Accounting Manager	1.0	1.0	1.0	1.0	0.0
Sr. Account Clerk	2.0	2.0	1.0	0.0	(1.0)
Administrative Services Analyst	0.0	0.0	0.0	1.0	1.0
Grants Manager	0.0	0.0	0.0	0.0	0.0
Account Clerk 2	0.0	0.0	2.0	2.0	0.0
Account Clerk	2.0	2.0	1.0	1.0	0.0
Customer Service Representative	1.0	1.0	1.0	1.0	0.0
	<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 of Show Low, Arizona
Planning and Zoning
FY2017 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 \$459,800 represents an decrease of \$17,900 (3.7%) from the FY2016 budget of \$477,700. This decrease is due to the completed of a one-time purchase of new building permit software in FY2016.

City of Show Low, AZ					
Planning & Zoning					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
Planning & Zoning					
Personnel Expenditures					
SALARIES & WAGES	260,068	268,508	279,200	279,200	284,500
PART-TIME WAGES	967	-	-	-	-
TEMPORARY PERSONNEL	-	-	-	-	900
OVERTIME	100	-	-	-	-
MEDICAL INSURANCE	51,318	54,425	85,000	56,058	86,000
FICA	19,586	20,114	21,400	21,400	21,800
RETIREMENT	28,943	30,262	31,300	31,300	32,000
WORKER'S COMP	2,372	2,920	3,300	3,300	3,400
OTHER ERE	468	484	600	600	700
Total Personnel	363,820	376,712	420,800	391,858	429,300
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	-	-	4,000	4,000	4,000
OTHER CONTRACTUAL SERVICE	-	-	25,000	22,000	-
LEGAL ADS & NOTICES	207	1,234	2,000	2,000	2,000
REPRODUCTION & PRINTING	706	622	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	2,965	2,961	4,000	4,000	4,000
TRAVEL & TRAINING/NON-STAFF	233	55	1,500	1,500	1,500
DUES & MEMBERSHIPS	794	2,102	1,600	1,600	1,700
RECRUITMENT & PROCESSING	62	-	-	-	-
EXPENDABLE MATERIALS	888	650	1,000	1,000	1,000
POSTAGE	1,529	1,118	2,800	2,800	2,800
SMALL EQUIPMENT/CAPITAL	38	-	-	-	-
BOOKS & SUBSCRIPTIONS	368	423	1,500	1,500	1,500
AUTO PARTS & LABOR	168	272	1,000	1,000	1,000
FUELS & LUBRICANTS	1,907	2,011	2,000	2,000	2,000
RENTAL & MAINTENANCE CONTRACTS	8,829	8,829	8,000	8,000	7,000
TELEPHONE	1,127	1,252	1,500	1,500	1,000
Total Operating	19,821	21,528	56,900	53,900	30,500
Capital Expenditures					
Sidewalk Connectivity W Cooley Central to 4th	-	-	-	-	-
Sidewalk Connectivity N Central Ave	-	-	-	-	-
Total Capital	-	-	-	-	-
Total Planning & Zoning	383,641	398,240	477,700	445,758	459,800

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

Staffing in this department is 4.5 FTEs (this does not include the Planning and Zoning Commission).

Position Summary					
Planning & Zoning					
	Actual	Actual	Actual	Budget	
	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</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
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% Engineering)	<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:

There are no capital projects budgeted in this department for FY2017.



City of Show Low, Arizona
Community Services Administration
FY2017 Budget

Program Goal:

Community Services Administration directs 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 \$215,300 is a \$19,300 (9.8%) increase over the FY2016 budget of \$196,000. The majority of the increase is due to the addition of the Christmas Lights and Fireworks expenses.

City of Show Low, AZ					
Community Services					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
Community Services					
Personnel Expenditures					
SALARIES & WAGES	131,133	113,856	122,400	122,400	122,700
PART-TIME WAGES	739	2,333	-	-	-
MEDICAL INSURANCE	20,987	22,297	37,800	32,800	38,200
FICA	9,681	8,039	9,400	9,400	9,400
RETIREMENT	14,886	10,781	14,000	14,000	14,100
WORKER'S COMP	334	350	400	400	400
OTHER ERE	186	154	300	300	300
RECRUITMENT & PROCESSING	1,394	2,605	-	-	-
Total Personnel	179,340	160,414	184,300	179,300	185,100
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	31,850	6,740	7,000	6,740	-
LEGAL ADS & NOTICES	319	65	-	-	-
TRAVEL & TRAINING/STAFF	1,630	2,116	2,500	2,500	1,500
DUES & MEMBERSHIPS	-	-	500	500	500
EXPENDABLE MATERIALS	824	1,281	1,000	1,000	1,000
POSTAGE	15	11	200	200	200
Christmas Lights	-	-	-	-	10,000
Fireworks	-	-	-	-	17,000
TELEPHONE	46	74	500	500	-
Total Operating	34,683	10,288	11,700	11,440	30,200
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total Community Services	214,023	170,701	196,000	190,740	215,300

**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.

Position Summary					
Community Services Administration					
	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Actual</u> <u>FY2016</u>	<u>Budget</u> <u>FY2017</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.



City of Show Low, Arizona
Library
FY2017 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 \$551,900 is a \$28,800 (5.5%) increase over the FY2016 budget of \$523,100.

City of Show Low, AZ					
Library					
Fiscal Year 2017					
	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimate	FY 2017 Budget
Library					
Personnel Expenditures					
SALARIES & WAGES	171,915	193,850	178,400	178,400	174,100
PART-TIME WAGES	76,770	81,543	110,300	110,300	119,900
OVERTIME	10	-	-	-	-
MEDICAL INSURANCE	48,642	47,440	75,600	49,812	76,400
FICA	18,282	19,604	22,100	22,100	22,500
RETIREMENT	23,878	23,372	22,000	22,000	21,500
WORKER'S COMP	636	777	1,000	1,000	1,000
OTHER ERE	317	288	700	700	700
RECRUITMENT & PROCESSING	30	820	-	-	-
Total Personnel	340,479	367,693	410,100	384,312	416,100
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	-	-	-	-	-
OTHER CONTRACTUAL SERVICE	2,840	2,052	3,000	3,000	5,000
REPRODUCTION & PRINTING	249	215	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	324	224	3,700	3,700	3,500
DUES & MEMBERSHIPS	1,198	815	1,700	1,700	1,000
EXPENDABLE MATERIALS	8,500	10,075	10,000	10,000	11,000
POSTAGE	2,879	2,321	2,200	2,200	1,600
SMALL EQUIPMENT/CAPITAL	1,898	3,264	6,000	6,000	12,800
RENTAL & MAINTENANCE CONTRACTS	8,091	12,292	11,200	11,200	11,200
REPAIRS & MAINTENANCE	2,673	1,971	2,000	2,000	1,500
TELEPHONE	3,216	5,015	700	700	700
UTILITIES	40,456	39,321	35,000	35,000	35,000
Library Mat. - Adult Print	22,500	17,953	16,000	16,000	16,000
Library Mat. - Adult Ebook	-	-	1,000	1,000	1,000
Library Mat. - Adult Other Phy	-	-	7,000	7,000	7,000
Library Mat. - Child Print	7,459	4,701	6,000	6,000	6,000
Library Mat. - Child Other Phy	-	-	2,500	2,500	2,500
PERIODICALS	4,177	3,838	4,000	4,000	4,000
REFERENCE MATERIAL	51	-	-	-	-
A/V MATERIALS - JUVENILE	1,504	1,861	-	-	-
A/V MATERIALS - ADULT	4,050	6,074	-	-	-
Total Operating	112,066	111,992	113,000	113,000	120,800
Capital Expenditures					
IMPROVEMENTS TO BUILDINGS	-	-	-	-	-
EQUIPMENT PURCHASE	-	-	-	-	15,000
Total Capital	-	-	-	-	15,000
Total Library	452,545	479,685	523,100	497,312	551,900

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

The Library is staffed by 8 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>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Actual</u> <u>FY2016</u>	<u>Budget</u> <u>FY2017</u>	<u>change</u>
Library Manager	1.0	1.0	1.0	1.0	0.0
Library Information Specialist	0.0	0.0	0.0	1.0	1.0
Library Clerk	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>6.0</u>	<u>(1.0)</u>
	8.0	8.0	8.0	8.0	0.0

Capital:

There are no capital projects budgeted for FY2017.



City of Show Low, Arizona
Recreation/Aquatics
FY2017 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.

Position Summary					
Recreation Department					
	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Actual</u> <u>FY2016</u>	<u>Budget</u> <u>FY2017</u>	<u>change</u>
Recreation Supervisor	1.0	1.0	1.0	0.0	(1.0)
Sr. Recreation Coordinator	1.0	0.0	0.0	1.0	1.0
Recreation Coordinator	2.5	3.5	3.5	3.5	0.0
PT/Seasonal Recreation Aides	<u>9.7</u>	<u>10.3</u>	<u>10.3</u>	<u>10.3</u>	<u>0.0</u>
Total	<u>14.2</u>	<u>14.8</u>	<u>14.8</u>	<u>14.8</u>	<u>0.0</u>

Recreation:

The Recreation Division budget of \$382,900 is a \$3,400 (.88%) decrease from the FY2016 budget of \$386,300.

Although not intended to be self-supporting, many programs offered through the Recreation Division do generate user fees. The Recreation Division recovers approximately 31% of its total cost to operate through these fees. For FY2017, total recreation income is expected to generate \$117,175, an increase over FY2016 due to additional programs being offered will little to no expenses incurred.

City of Show Low, AZ
Parks & Recreation
Fiscal Year 2017

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimate	FY 2017 Budget
Parks & Recreation					
Personnel Expenditures					
SALARIES & WAGES	113,805	94,526	114,200	114,200	115,900
PART-TIME WAGES	35,385	30,149	38,300	38,300	38,500
MEDICAL INSURANCE	30,769	21,001	56,700	46,700	57,300
FICA	11,235	9,407	11,700	11,700	11,800
RETIREMENT	13,784	10,687	14,500	14,500	14,700
WORKER'S COMP	2,073	1,843	2,900	2,900	2,900
OTHER ERE	208	143	400	400	300
RECRUITMENT & PROCESSING	65	1,137	-	-	-
Total Personnel	207,324	168,893	238,700	228,700	241,400
Operating Expenditures					
OTHER CONTRACTUAL SERVICE	8,659	7,272	20,000	20,000	10,000
ADVERTISING & PUBLICITY	2,886	2,000	2,000	2,000	2,000
REPRODUCTION & PRINTING	167	500	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	2,610	92	2,800	2,800	2,800
DUES & MEMBERSHIPS	685	354	500	500	1,500
EXPENDABLE MATERIALS	2,389	2,398	2,500	2,500	2,500
POSTAGE	347	289	500	500	500
BOOKS & SUBSCRIPTIONS	-	-	100	100	100
AUTO PARTS & LABOR	-	-	300	300	300
FUELS & LUBRICANTS	-	112	500	500	500
REPAIRS & MAINTENANCE	267	110	400	400	400
TELEPHONE	1,216	1,144	1,400	1,400	1,400
RECREATION EQUIPMENT	1,094	593	2,000	2,000	2,000
CONCERTS IN THE PARK	3,447	2,172	2,500	2,500	2,500
SPECIAL EVENTS	22,290	51,152	7,000	7,000	7,000
4th of July Special Event	-	-	18,000	18,000	19,000
BBQ Throwdown Special Event	-	-	21,500	21,500	21,500
AFTER SCHOOL PROGRAMS	1,606	1,677	2,500	2,500	2,500
ADULT SPORTS	29,542	26,456	37,500	37,500	37,500
YOUTH SPORTS	6,153	6,829	10,600	10,600	12,000
4th of July Parade Expenses	1,373	3,044	3,000	3,000	3,000
SLShines Electric Light Parade	-	-	1,000	1,000	1,500
BMX Expenses	6,479	1,301	5,000	5,000	5,000
Benches	594	-	5,000	5,000	5,000
Total Operating	91,802	107,496	147,600	147,600	141,500
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	-	-	-
VEHICLE PURCHASE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total Parks & Recreation	299,127	276,390	386,300	376,300	382,900

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

Aquatics:

The Aquatics Division budget of \$431,800 is a \$61,700 (12.5%) decrease from the FY2016 budget of \$493,500. The decrease is attributed to the completion of the deck-resurfacing and painting of the outside of the building in FY2016.

Although originally set up as an Enterprise Fund, the Aquatics Division was never intended to recover all of its costs, so it was converted to a Special Revenue Fund. For FY2017, it is estimated that approximately 22% of its operational costs will be recovered through program revenue of \$94,800. As in years past, half of one FTE from Parks/Facilities Maintenance is charged to the Aquatic Center. A General Fund subsidy of \$306,010 is estimated for this year, a decrease (30.3%) from FY2016.

City of Show Low					
Aquatics					
Fiscal Year 2017					
	FY2014	FY2015	FY2016	FY2016	FY2017
Expenditures	Actual	Actual	Budget	Estimate	Budget
Personnel	272,334	264,625	283,700	283,700	282,000
Operating Supplies & Services	143,008	133,371	149,800	149,800	149,800
Capital	<u>0</u>	<u>7,884</u>	<u>60,000</u>	<u>48,000</u>	<u>0</u>
Total All Expenditures	<u>415,342</u>	<u>405,879</u>	<u>493,500</u>	<u>481,500</u>	<u>431,800</u>
Revenues					
Aquatics Revenue	123,434	123,746	94,800	97,190	94,800
Proceeds from Debt	0	0	0	0	0
General fund subsidy	292,600	292,624	398,700	398,700	322,610
Beginning Fund Balance	<u>(11,182)</u>	<u>(10,490)</u>	<u>0</u>	<u>0</u>	<u>14,390</u>
Total Revenue	<u>404,852</u>	<u>405,879</u>	<u>493,500</u>	<u>495,890</u>	<u>431,800</u>

Capital:

There is no capital budgeted in FY2017.

City of Show Low, AZ

Aquatic Center Fiscal Year 2017

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimate	FY 2017 Budget
Aquatic Center					
Personnel Expenditures					
SALARIES & WAGES	60,212	58,597	58,000	58,000	56,800
PART-TIME WAGES	160,604	160,449	168,800	168,800	168,800
OVERTIME	1,270	489	-	-	-
MEDICAL INSURANCE	17,628	16,734	27,300	27,300	27,500
FICA	16,674	15,925	17,300	17,300	17,300
RETIREMENT	6,911	6,983	6,700	6,700	6,500
WORKER'S COMP	7,162	4,606	4,900	4,900	4,800
OTHER ERE	101	101	500	500	100
RECRUITMENT & PROCESSING	1,044	667	-	-	-
UNIFORM ALLOWANCE	729	75	200	200	200
Total Personnel	272,334	264,625	283,700	283,700	282,000
Operating Expenditures					
MERCHANDISE FOR RESALE	887	2,295	2,000	2,000	2,000
OTHER CONTRACTUAL SERVICE	705	1,683	4,100	4,100	4,000
ADVERTISING & PUBLICITY	-	-	1,000	1,000	-
REPRODUCTION & PRINTING	579	445	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	604	890	1,500	1,500	1,800
DUES & MEMBERSHIPS	836	663	800	800	800
EXPENDABLE MATERIALS	19,490	24,787	22,000	22,000	22,000
POSTAGE	89	116	200	200	200
UNIFORMS	-	-	1,200	1,200	2,000
EQUIPMENT RENTAL-OTHER	-	34	-	-	-
SAFETY EQUIPMENT	499	720	1,500	1,500	1,500
OTHER EQUIPMENT & SUPPLIES	530	1,307	2,500	2,500	2,500
REPAIRS & MAINTENANCE	22,900	12,544	25,000	25,000	25,000
TELEPHONE	513	581	1,000	1,000	1,000
UTILITIES	82,895	83,326	81,000	81,000	81,000
CASUALTY LOSS	10,035	750	-	-	-
BIRTHDAY PARTIES	1,579	2,592	3,000	3,000	3,000
SPECIAL EVENTS	866	638	2,000	2,000	2,000
Total Operating	143,008	133,371	149,800	149,800	149,800
Capital Expenditures					
IMPROVEMENTS	-	7,884	60,000	48,000	-
EQUIPMENT PURCHASE	-	-	-	-	-
Total Capital	-	7,884	60,000	48,000	-
Total Aquatic Center	415,342	405,879	493,500	481,500	431,800

**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
 FY2017 Budget

Program Goal:

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

Department Budget:

The Parks and Facilities Maintenance Division budget of \$868,300 is a \$30,203 (3.4%) decrease over the FY2016 budget of \$898,503.

City of Show Low, AZ					
Parks & Facilities Maintenance					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
Parks & Facilities Maintenance					
Personnel Expenditures					
SALARIES & WAGES	95,693	218,715	273,146	273,146	252,200
PART-TIME WAGES	-	-	-	-	-
TEMPORARY PERSONNEL	-	-	-	-	-
OVERTIME	12,780	12,082	12,700	12,700	13,300
MEDICAL INSURANCE	34,736	75,271	134,400	79,035	126,000
FICA	7,916	17,199	21,900	21,900	20,300
RETIREMENT	12,182	26,111	32,800	32,800	30,500
WORKER'S COMP	3,444	25,973	13,400	13,400	12,400
OTHER ERE	170	399	657	657	600
RECRUITMENT & PROCESSING	-	278	-	-	-
UNIFORMS	1,350	2,522	3,100	3,100	2,900
Total Personnel	168,271	378,551	492,103	436,738	458,200
Operating Expenditures					
OTHER CONTRACTUAL SERVICE	75,459	129,467	127,500	127,500	127,500
TRAVEL & TRAINING/STAFF	2,000	2,673	4,500	4,500	4,500
DUES & MEMBERSHIPS	245	510	800	800	800
RECRUITMENT & PROCESSING	484	-	-	-	-
EXPENDABLE MATERIALS	22,794	37,090	37,000	37,000	37,000
Sign Maintenance	-	1,673	4,000	4,000	3,000
SMALL EQUIPMENT/CAPITAL	873	1,904	2,000	2,000	8,000
JANITORIAL SUPPLIES	48	-	-	-	-
AUTO PARTS & LABOR	16,654	22,245	23,800	23,800	23,800
FUELS & LUBRICANTS	20,351	21,600	26,000	21,000	23,500
EQUIPMENT RENTAL-OTHER	1,005	2,533	2,500	2,500	4,000
REPAIRS & MAINTENANCE	23,221	57,512	50,000	50,000	50,000
REPAIR & MAINT- Sports Turf	9,585	19,901	18,000	18,000	18,000
TELEPHONE	-	281	300	300	-
UTILITIES	-	85,535	110,000	100,000	100,000
CASUALTY LOSS	80	993	-	-	-
Total Operating	172,799	383,919	406,400	391,400	400,100
Capital Expenditures					
IMPROVEMENTS	-	21,828	-	-	-
EQUIPMENT PURCHASE	-	16,330	-	-	10,000
Total Capital	-	38,158	-	-	10,000
Total Parks & Facilities Maintenance	341,070	800,628	898,503	828,138	868,300

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

Staffing for the Parks and Facilities Maintenance Division is comprised of eight FTEs.

Position Summary					
Parks & Facilities Maintenance					
	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Actual</u> <u>FY2016</u>	<u>Budget</u> <u>FY2017</u>	<u>change</u>
Parks & Facilities Maintenance Supervisor	2.0	1.0	1.0	1.0	0.0
Parks & Facilities Maintenance Tech III	0.0	0.0	0.0	0.0	0.0
Parks & Facilities Maintenance Tech II	1.0	2.0	2.0	2.0	0.0
Parks & Facilities Maintenance Tech I	3.0	3.0	3.0	3.0	0.0
Custodian	<u>1.0</u>	<u>1.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>
Total	<u>7.0</u>	<u>7.0</u>	<u>8.0</u>	<u>8.0</u>	<u>0.0</u>

Capital:

For FY2017, the Parks and Facilities Maintenance Division will purchase a new mower for cemetery maintenance, complete Phase I of the Show Low Lake Restroom Facility, and install a new playground at the City Park. General Improvements will consist of Phase I of the Surveillance Cameras at the City Park, repairing and replacement playground equipment at several city parks, new landscape rock around the Library, fencing around Archibeque playground, exercise equipment around the City Park Trail, repair/replace Ponderosa field concessions and bathroom, City Hall courtyard concrete replacement, and the replacement of furniture at the Sr. Center and City Hall reception area.

Parks & Facilities Maintenance - Capital		
Fiscal Year 2017		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Equipment - Cemetery Mower	11-445-495-7410-0000	10,000
General Improvements	22-445-495-7310-0000	102,500
Show Low Lake Restrooms Phase I	22-495-495-7300-xxxx	60,000
City Park Playground	22-495-495-7300-xxxx	50,000
Total Parks & Facilities Maintenance Capital		<u>222,500</u>



City of Show Low, Arizona
Public Transportation
FY2017 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 FY2017 budget of \$781,400 is a \$33,230 (4.1%) decrease from the FY2016 budget of \$814,630. The decrease is attributed to no capital purchases in FY2017. The small amount of capital budgeted is carryover from FY2016 and will be spent prior to September 2016. When adjusted for capital, the operational budget of this fund decreases by \$45,100 (6.3%). The City has a contract with MV Transportation to operate the bus system.

City of Show Low, AZ					
Public Transportation					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
Public Transportation					
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	10,970	6,623	6,000	6,000	2,800
OTHER CONTRACTUAL SERVICE	560,878	564,240	598,000	598,000	625,000
ADVERTISING & PUBLICITY	2,709	1,267	2,625	2,625	13,000
LEGAL ADS & NOTICES	-	259	-	-	-
REPRODUCTION & PRINTING	116	170	6,000	6,000	6,600
TRAVEL & TRAINING/STAFF	1,341	381	5,000	5,000	2,000
TRAVEL & TRAINING/NON-STAFF	1,918	2,306	-	-	300
EXPENDABLE MATERIALS	270	1,257	4,500	4,500	2,000
SMALL EQUIPMENT/CAPITAL	4,698	-	-	-	-
RENTAL & MAINTENANCE CONTRACTS	2,600	1,733	2,730	2,730	1,000
REPAIRS & MAINTENANCE	-	1,322	-	-	15,600
TELEPHONE	48	90	145	145	200
UTILITIES	1,278	1,321	2,000	2,000	2,400
CIP RESERVE	-	-	89,000	89,000	-
Total Operating	586,826	580,968	716,000	716,000	670,900
Capital Expenditures					
EQUIPMENT PURCHASE	49,510	604,551	24,000	4,428	19,600
OPERATING TRANSFER OUT	74,700	76,052	74,630	74,630	90,900
Total Capital	124,210	680,603	98,630	79,058	110,500
Total Public Transportation	711,036	1,261,571	814,630	795,058	781,400

**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, 2016. 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.

Capital:

There is no capital budgeted for FY2017 with the exception of carryover from FY2016, which will be spent prior to September 2016.



City of Show Low, Arizona
Police
FY2017 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 49.1 FTE employees, an increase of one FTE due to the GITEM Grant approved during the middle of FY2016, of which 32.0 are sworn.

Position Summary					
Police Department					
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>change</u>
	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</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	23.0	1.0
Police Assistant	4.8	3.8	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	1.0	1.0	1.0	1.0	0.0
Records Custodian	1.0	1.0	1.0	1.0	0.0
Total	<u>49.1</u>	<u>48.1</u>	<u>48.1</u>	<u>49.1</u>	<u>1.0</u>

Included in the 49.1 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.

Budget Summary:

The Police Department’s FY2017 budget of \$6,104,200 represents a decrease of \$7,102 (.12%) from the FY2016 budget of \$6,111,302.

City of Show Low, AZ					
Police Department					
Fiscal Year 2017					
	FY2014	FY2015	FY2016	FY2016	FY2017
	Actual	Actual	Budget	Estimate	Budget
Operations	2,751,901	2,824,200	2,927,702	2,902,702	2,835,300
Traffic Safety	559,718	42,603	15,000	15,000	20,000
Investigations	706,578	701,720	797,300	797,300	832,900
Administration	463,296	702,159	1,232,900	1,232,900	1,287,700
Communications	827,722	653,935	924,300	875,300	923,600
Animal Control	190,835	218,312	214,100	214,050	203,600
Police Department Total	5,500,050	5,142,928	6,111,302	6,037,252	6,103,100

Capital:

The Police Department’s recommended budget includes capital items totaling \$4,848,700. Included is \$95,000 for equipment replacement for the communications center (carried over from FY2016), \$4,933,700 carried over for the Public Safety Building, \$78,000 for two new vehicles (Class C with upfit) and \$42,000 for a new Class C Pickup with upfit.

Police Operations - Capital		
Fiscal Year 2017		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Patrol Vehicles	22-455-495-7420-0000	120,000
Public Safety Building	22-455-495-7300-1416	4,933,700
Equipment Replacement in Dispatch	11-460-495-7300-0000	95,000
	Total Police Capital	5,148,700

Operations:

The Police – Operations Division includes all general operational activities of the department. The FY2017 Operations Division budget decreases by 3% over FY2016. The slight decrease is due to personnel changes.

City of Show Low, AZ					
Police Operations					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
Police Operations					
Personnel Expenditures					
SALARIES & WAGES	1,296,551	1,370,491	1,341,345	1,341,345	1,281,100
OVERTIME	126,998	113,987	103,350	103,350	100,700
MEDICAL INSURANCE	281,599	315,386	368,550	348,550	362,900
FICA	109,564	113,746	110,472	110,472	105,300
RETIREMENT	324,893	366,988	442,196	442,196	421,800
WORKER'S COMP	65,031	63,919	87,908	87,908	83,800
OTHER ERE	1,931	2,048	8,082	8,082	3,200
POLICE UNIFORM ALLOWANCE	29,292	30,477	27,300	27,300	26,600
RECRUITMENT & PROCESSING	4,623	4,365	-	-	-
Total Personnel	2,240,482	2,381,405	2,489,203	2,469,203	2,385,400
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	300	-	(1)	(1)	-
OTHER CONTRACTUAL SERVICE	440	1,967	3,000	3,000	3,000
FINGER PRINTING	5,798	6,116	6,000	6,000	6,000
REPRODUCTION & PRINTING	7,884	8,371	9,700	9,700	9,700
TRAVEL & TRAINING/STAFF	14,512	13,849	18,000	18,000	18,000
DUES & MEMBERSHIPS	950	740	2,500	2,500	1,700
DRUG TESTING	195	-	-	-	-
EXPENDABLE MATERIALS	23,238	27,730	16,700	16,700	16,700
POSTAGE	2,580	2,436	2,700	2,700	2,700
SMALL EQUIPMENT/CAPITAL	26,014	35,628	35,000	35,000	30,000
AMMUNITION	22,916	24,387	21,300	21,300	18,000
AMMUNITION - Less than Lethal	4,840	4,739	7,000	7,000	7,000
POLICE EQUIPMENT	8,609	10,366	12,000	12,000	12,000
PROGRAMS	7,913	100	-	-	-
Special Response Team (SRT)	5,755	4,023	20,000	20,000	10,000
UNIFORMS	2,722	402	-	-	-
POLICE DOG	4,120	2,920	-	-	-
BOOKS & SUBSCRIPTIONS	2,484	3,414	4,100	4,100	4,300
RESERVES	-	217	3,000	3,000	3,000
AUTO PARTS & LABOR	108,505	107,415	100,000	100,000	100,000
FUELS & LUBRICANTS	92,679	78,297	94,000	89,000	94,000
RENTAL & MAINTENANCE CONTRACTS	61,843	15,662	21,300	21,300	21,600
TECHNOLOGY & RADIO REPAIR	9,861	9,233	10,000	10,000	10,000
REPAIRS & MAINTENANCE	15,417	14,489	19,400	19,400	49,400
TELEPHONE	36,177	38,918	7,600	7,600	7,600
UTILITIES	25,810	26,510	25,200	25,200	25,200
CASUALTY LOSS	19,858	4,865	-	-	-
Total Operating	511,419	442,794	438,499	433,499	449,900
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	-	-	-
VEHICLE PURCHASE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total Police Operations	2,751,901	2,824,200	2,927,702	2,902,702	2,835,300

** 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 FY2017 has been reduced to account for only the purchase of 2 solar powered speed signs throughout the City and support of the Show Low High School Driver's Ed program.

City of Show Low, AZ					
Police Traffic Safety					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
Police Traffic Safety					
Personnel Expenditures					
SALARIES & WAGES	82,442	(2,817)	-	-	-
OVERTIME	2,828	-	-	-	-
MEDICAL INSURANCE	16,821	-	-	-	-
FICA	6,461	-	-	-	-
RETIREMENT	19,244	-	-	-	-
WORKER'S COMP	3,926	-	-	-	-
OTHER ERE	137	-	-	-	-
POLICE UNIFORM ALLOWANCE	1,400	-	-	-	-
Total Personnel	<u>133,259</u>	<u>(2,817)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Expenditures					
PLATE SCAN FEE	52,500	-	-	-	-
CONTRACT FEES	208,575	20,544	-	-	-
Service Fees - Photo Enforce.	62,460	5,760	-	-	-
TRAVEL & TRAINING/STAFF	9	-	-	-	-
EXPENDABLE MATERIALS	3,818	-	-	-	-
POSTAGE	508	-	-	-	-
SMALL EQUIPMENT/CAPITAL	77,169	19,115	15,000	15,000	9,000
ORGANIZATIONAL SUPPORT	165	-	-	-	11,000
TELEPHONE	17,405	-	-	-	-
UTILITIES	3,850	-	-	-	-
Total Operating	<u>426,459</u>	<u>45,419</u>	<u>15,000</u>	<u>15,000</u>	<u>20,000</u>
Capital Expenditures					
VEHICLE PURCHASE	-	-	-	-	-
Total Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Police Traffic Safety	<u>559,718</u>	<u>42,603</u>	<u>15,000</u>	<u>15,000</u>	<u>20,000</u>

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

Investigations:

The Investigations Unit comprised of 6.3 FTEs employees. The proposed FY2017 budget is a 2.7% increase over FY2016.

City of Show Low, AZ					
Police Investigations					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
Police Investigations					
Personnel Expenditures					
SALARIES & WAGES	370,130	382,869	389,700	389,700	414,100
PART-TIME WAGES	21,080	5,913	28,300	28,300	30,000
OVERTIME	41,192	33,760	31,800	31,800	31,800
MEDICAL INSURANCE	103,579	97,660	113,400	113,400	114,600
FICA	30,898	31,691	34,400	34,400	36,300
RETIREMENT	88,503	92,157	125,700	125,700	133,100
WORKER'S COMP	19,013	22,561	27,400	27,400	28,900
OTHER ERE	549	675	2,200	2,200	1,100
POLICE UNIFORM ALLOWANCE	8,400	8,496	7,000	7,000	8,400
Total Personnel	683,344	675,780	759,900	759,900	798,300
Operating Expenditures					
OTHER CONTRACTUAL SERVICE	5,200	7,000	13,200	13,200	-
TRAVEL & TRAINING/STAFF	9,956	11,467	8,000	8,000	10,000
DUES & MEMBERSHIPS	795	160	500	500	500
EXPENDABLES MATERIALS	2,637	4,774	3,700	3,700	3,700
SMALL EQUIPMENT/CAPITAL	1,683	2,538	10,000	10,000	4,000
POLICE EQUIPMENT	2,090	-	-	-	-
MCAT	795	-	2,000	2,000	2,000
UNIFORMS	36	-	-	-	-
FUEL & LUBRICANTS	41	-	-	-	-
Total Operating	23,234	25,939	37,400	37,400	20,200
Capital Expenditures					
OTHER CAPITAL EXPENSE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total Police Investigations	706,578	701,720	797,300	797,300	818,500

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

Administration/Operational Support:

The Administration/Operational Support Division is comprised of 11 FTEs employees. The proposed FY2017 budget is a 4% increase over FY2016.

City of Show Low, AZ					
Police Administration/Operational Support					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
Police Administration/Operational Support					
Personnel Expenditures					
SALARIES & WAGES	241,926	398,039	657,600	657,600	755,400
PART-TIME WAGES	62,932	57,525	56,300	56,300	3,700
OVERTIME	2,384	4,860	5,300	5,300	5,300
MEDICAL INSURANCE	39,443	60,418	170,100	170,100	171,900
FICA	20,538	31,192	55,000	55,000	58,100
RETIREMENT	53,792	94,955	184,900	184,900	184,100
WORKER'S COMP	9,298	18,005	38,900	38,900	42,200
OTHER ERE	458	874	3,100	3,100	1,800
POLICE UNIFORM ALLOWANCE	1,511	4,200	9,800	9,800	9,800
RECRUITMENT & PROCESSING	10,695	710	-	-	-
Total Personnel	442,977	670,778	1,181,000	1,181,000	1,232,300
Operating Expenditures					
MERCHANDISE FOR RESALE	-	-	2,000	2,000	500
PROFESSIONAL & CONSULTING SVCS	9,972	279	4,000	4,000	2,000
TRAVEL & TRAINING/STAFF	4,652	9,277	12,300	12,300	12,300
DUES & MEMBERSHIPS	905	1,370	1,000	1,000	1,500
EXPENDABLES MATERIALS	1,415	1,694	3,000	3,000	3,000
Programs	-	5,123	10,500	10,500	10,500
Police Dog	-	-	4,500	4,500	6,000
Rental & Maintenance Contracts	-	11,366	11,500	11,500	16,500
PRISONER EXPENSES	3,375	2,272	3,100	3,100	3,100
Total Operating	20,319	31,382	51,900	51,900	55,400
Capital Expenditures					
	-	-	-	-	-
Total Capital	-	-	-	-	-
Total Police Administration/Operational Support	463,296	702,159	1,232,900	1,232,900	1,287,700

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

Communications:

The Communications Division budget of \$924,800 is an increase of \$500 (0.05%) from the FY2016 budget of \$924,300.

City of Show Low, AZ					
Police Communications					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
Police Communications					
Personnel Expenditures					
SALARIES & WAGES	311,880	300,597	388,300	388,300	385,800
PART-TIME WAGES	26,683	23,276	44,000	44,000	44,000
OVERTIME	80,086	70,536	37,100	37,100	37,100
MEDICAL INSURANCE	100,758	98,458	189,000	140,000	191,000
FICA	31,086	28,857	35,900	35,900	35,700
RETIREMENT	45,825	43,712	48,800	48,800	48,500
WORKER'S COMP	1,136	1,069	1,600	1,600	1,600
OTHER ERE	483	609	1,100	1,100	1,100
POLICE UNIFORM ALLOWANCE	1,214	1,451	-	-	-
RECRUITMENT & PROCESSING	7,165	4,473	-	-	-
Total Personnel	606,317	573,037	745,800	696,800	744,800
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	255	889	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	10,027	11,379	11,000	11,000	12,000
DUES & MEMBERSHIPS	656	367	1,300	1,300	1,000
EXPENDABLE MATERIALS	5,277	3,928	5,000	5,000	5,000
SMALL EQUIPMENT/CAPITAL	6,062	15,842	15,000	15,000	13,800
UNIFORMS	72	-	-	-	-
Rental & Maintenance Contracts	-	43,628	50,200	50,200	51,000
Technology & Radio Repair	724	-	-	-	-
Total Operating	23,072	76,034	83,500	83,500	83,800
Capital Expenditures					
EQUIPMENT REPLACEMENT	198,333	4,864	95,000	95,000	95,000
EQUIPMENT PURCHASE	-	-	-	-	-
Total Capital	198,333	4,864	95,000	95,000	95,000
Total Police Communications	827,722	653,935	924,300	875,300	923,600

**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 FY2017, estimated revenue from this service is programmed at \$208,782 as detailed below. This is a decrease of \$30,102 from the FY2016 estimated revenue of \$178,680.

Dispatching Services	<u>Amount</u>
Timber Mesa	\$ 111,899
Linden	0
White Mtn Lakes	6,790
Heber	20,977
Pinedale/Claysprings	2,837
Show Low PD	0
EMS Ambulance	66,279
	\$ 208,782

This budget assumes that Show Low will continue to operate a stand-alone dispatch center through FY2017. With the regional dispatch center concept moving forward, the budget will require further adjustments to match the details of that operation in FY2018.

Animal Control:

The Animal Control Division budget of \$203,600 is a decrease of \$10,500 (4.9%) over the FY2016 budget of \$214,100.

City of Show Low, AZ					
Police Animal Control					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
Police Animal Control					
Personnel Expenditures					
SALARIES & WAGES	82,088	88,269	92,120	92,120	83,200
OVERTIME	9,741	8,807	8,480	8,480	8,500
MEDICAL INSURANCE	28,180	27,670	37,800	37,800	38,200
FICA	6,915	7,106	7,700	7,700	7,000
RETIREMENT	10,317	10,704	11,500	11,500	10,500
WORKER'S COMP	2,115	2,556	3,100	3,100	2,900
OTHER ERE	77	80	200	200	200
POLICE UNIFORM ALLOWANCE	2,800	2,800	2,800	2,800	2,800
Total Personnel	142,233	147,992	163,700	163,700	153,300
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	-	1,172	1,000	1,000	1,000
OTHER CONTRACTUAL SERVICE	29,785	33,996	34,000	34,000	34,000
TRAVEL & TRAINING/STAFF	3,074	1,944	2,000	2,000	4,000
EXPENDABLE MATERIALS	767	1,008	2,000	2,000	1,000
SMALL EQUIPMENT/CAPITAL	2,033	1,846	1,500	1,500	1,500
UNIFORMS	1,191	307	-	-	-
AUTO PARTS & LABOR	2,481	3,104	1,800	1,800	1,800
FUELS & LUBRICANTS	8,163	5,863	7,500	6,500	6,000
REPAIRS & MAINTENANCE	490	761	-	750	-
UTILITIES	617	540	600	800	1,000
Total Operating	48,601	50,541	50,400	50,350	50,300
Capital Expenditures					
Animal Shelter Improvements	-	19,779	-	-	-
EQUIPMENT PURCHASE	-	-	-	-	-
VEHICLE PURCHASE	-	-	-	-	-
Total Capital	-	19,779	-	-	-
Total Police Animal Control	190,835	218,312	214,100	214,050	203,600

**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
FY2017 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 no increase from the FY2016 budget of \$195,500.

City of Show Low, AZ					
Magistrate Court					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
Magistrate Court					
Personnel Expenditures					
SALARIES & WAGES	106,971	120,749	125,000	125,000	125,500
MEDICAL INSURANCE	23,196	34,480	37,800	37,800	38,200
FICA	7,818	8,477	9,600	9,600	9,600
RETIREMENT	7,590	9,122	9,900	9,900	9,900
WORKER'S COMP	251	336	400	400	400
OTHER ERE	115	148	300	300	300
RECRUITMENT & PROCESSING	87	-	-	-	-
Total Personnel	146,026	173,312	183,000	183,000	183,900
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	2,456	-	500	500	500
LEGAL FEES	-	-	500	-	-
TRAVEL & TRAINING/STAFF	108	-	-	94	-
DUES & MEMBERSHIPS	50	100	200	200	200
EXPENDABLE MATERIALS	518	617	1,600	1,000	1,200
POSTAGE	1,086	291	500	500	500
BOOKS & SUBSCRIPTIONS	-	50	300	200	300
RENTAL & MAINTENANCE CONTRACTS	5,406	5,846	5,400	5,400	5,400
REPAIRS & MAINTENANCE	291	151	500	500	500
BANK CHARGES	10,000	5,070	3,000	3,000	3,000
Total Operating	19,915	12,126	12,500	11,394	11,600
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total Magistrate Court	165,941	185,438	195,500	194,394	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.

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>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budget</u> <u>FY2016</u>	<u>Budget</u> <u>FY2017</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	1.5	1.0	1.0	1.0	0.0
	<u>3.0</u>	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>	<u>0.0</u>

Capital:

No capital has been programmed for this department.



City of Show Low, Arizona
Engineering
FY2017 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 \$662,900 is a \$10,250 (1.6%) increase over the FY2016 budget of \$652,650.

City of Show Low, AZ					
Engineering					
Fiscal Year 2017					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
Engineering					
Personnel Expenditures					
SALARIES & WAGES	351,531	379,773	416,300	416,300	424,300
PART-TIME WAGES	2,838	1,446	4,800	4,800	4,800
MEDICAL INSURANCE	43,567	54,497	104,000	59,946	105,100
FICA	26,593	28,542	32,200	32,200	32,800
RETIREMENT	39,220	42,222	43,900	43,900	44,900
WORKER'S COMP	1,833	2,226	2,700	2,700	2,700
OTHER ERE	594	639	1,000	1,000	1,000
RECRUITMENT & PROCESSING	1,214	57	-	-	-
Total Personnel	467,389	509,402	604,900	560,846	615,600
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	6,414	650	4,000	4,000	4,000
LEGAL ADS & NOTICES	-	-	500	500	-
REPRODUCTION & PRINTING	21	21	50	50	100
TRAVEL & TRAINING/STAFF	4,246	3,745	4,800	4,800	4,800
DUES & MEMBERSHIPS	1,050	1,254	800	800	800
EXPENDABLE MATERIALS	3,045	3,526	4,000	4,000	4,000
POSTAGE	302	299	500	500	500
SMALL EQUIPMENT/CAPITAL	6,904	393	3,000	3,000	3,000
BOOKS & SUBSCRIPTIONS	114	112	300	300	300
AUTO PARTS & LABOR	240	239	1,500	1,500	1,500
FUELS & LUBRICANTS	3,473	2,639	3,500	3,500	3,500
RENTAL & MAINTENANCE CONTRACTS	21,040	21,610	23,000	23,000	23,000
TELEPHONE	1,738	1,849	1,800	1,800	1,800
CASUALTY LOSS	101	-	-	-	-
Total Operating	48,688	36,337	47,750	47,750	47,300
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	-	-	-
VEHICLE PURCHASE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total Engineering	516,078	545,739	652,650	608,596	662,900

**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. The staffing in this division is comprised of 6.0 FTEs.

Position Summary					
Engineering Department					
	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Actual</u> <u>FY2016</u>	<u>Budget</u> <u>FY2017</u>	<u>change</u>
Public Works Director	1.0	1.0	1.0	1.0	0.0
City Engineer	0.0	1.0	1.0	1.0	0.0
Civil Engineer	1.0	0.0	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	1.0	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>6.0</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.



City of Show Low, Arizona
Streets (HURF)
FY2017 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 and capital expenditures. The FY2017 budget of \$4,477,400 is an \$850,288 (16%) decrease from the FY2016 budget of \$5,327,688.

When adjusted for capital, the Streets Division budget shows a decrease of \$83,100 (7.4%) over the FY2016 budget.

City of Show Low					
Highway User Revenue Fund (HURF) - Streets					
Fiscal Year 2017					
	FY2014	FY2015	FY2016	FY2016	FY2017
Expenditures	Actual	Actual	Budget	Estimate	Budget
Personnel	604,124	586,759	714,700	654,081	674,700
Operating Supplies & Services	294,354	273,269	405,100	395,583	362,000
Capital	<u>1,816,692</u>	<u>807,117</u>	<u>4,207,888</u>	<u>2,227,492</u>	<u>3,440,700</u>
Total All Expenditures	<u>2,715,170</u>	<u>1,667,146</u>	<u>5,327,688</u>	<u>3,277,156</u>	<u>4,477,400</u>
Revenues					
Highway User Revenue Funds	1,232,535	1,331,952	1,285,200	1,285,200	1,282,992
Grants	0	0	1,547,284	0	1,469,200
Other**	29,113	58,360	50,575	50,927	8,000
Beginning Fund Balance	1,068,917	913,296	1,483,845	1,483,845	857,512
General Fund Subsidy	<u>1,297,900</u>	<u>847,383</u>	<u>1,314,696</u>	<u>1,314,696</u>	<u>859,696</u>
Total Revenue	<u>3,628,466</u>	<u>3,150,991</u>	<u>5,681,600</u>	<u>4,134,668</u>	<u>4,477,400</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					
	Actual FY2014	Actual FY2015	Actual FY2016	Budget FY2017	Change
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	2.0	2.0	1.0	(1.0)
Technician I	3.0	2.0	2.0	4.0	2.0
Mechanic	2.0	2.0	2.0	1.0	(1.0)
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 FY2017, capital items programmed for the Streets Division total \$3,440,700. 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, and crack sealing. This program is established at a level to allow all streets within the City to be resurfaced every six 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, Park Valley Phase I – Whipple & 19th Ave, Rogers Loop, Public Works Parking Lot, a used bucket truck, a 6-wheel dump truck w/plow, a motor grader lease (\$30,000 a year for 7 years), 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.

Streets - Capital		
Fiscal Year 2017		
Description	Account	Amount
Downtown Pedestrian Enhancements	12-500-495-7300-1202	820,500
Park Valley Phase I - Whipple & 19th Ave	12-500-495-7310-xxxx	440,000
Scott Ranch Road	12-500-495-7300-7300	1,288,400
Rogers Loop	12-500-495-7310-xxxx	115,000
Public Works Parking Lot	12-500-495-7310-xxxx	25,000
Sidewalk Connectivity W Cooley Central to 4th	12-500-495-7310-xxxx	48,900
Sidewalk Connectivity N Central Ave	12-500-495-7310-xxxx	32,900
R & R Program	12-500-495-7300-5791	475,000
Improvements	12-500-495-7310-0000	80,000
Bucket Truck (Used)	12-500-495-7410-0000	35,000
6-Wheel Dump Truck w/plow (Replacement) (split with Water/Wastewater)	12-500-495-7410-0000	50,000
Motor Grader (Replacment 546) - 7 year lease option	12-500-495-7410-0000	30,000
	Total Streets Capital	3,440,700

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 FY2017 are to be paid for utilizing General Fund, HURF, Intergovernmental contributions, and/or grants.

City of Show Low, AZ
Streets
Fiscal Year 2017

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimate	FY 2017 Budget
Streets					
Personnel Expenditures					
SALARIES & WAGES	362,071	350,888	375,700	375,700	355,800
OVERTIME	11,635	8,561	15,900	15,900	16,900
MEDICAL INSURANCE	124,927	117,554	199,700	139,081	184,600
FICA	27,596	26,404	30,000	30,000	28,500
RETIREMENT	41,896	40,914	44,800	44,800	42,800
WORKER'S COMP	31,369	35,543	44,000	44,000	41,700
OTHER ERE	638	627	900	900	800
RECRUITMENT & PROCESSING	1,173	2,576	-	-	-
UNIFORM ALLOWANCE	2,819	3,693	3,700	3,700	3,600
Total Personnel	604,124	586,759	714,700	654,081	674,700
Operating Expenditures					
OTHR CONTR SVCS-STREET REPAIR	36,021	46,939	80,000	80,000	60,000
OTHER CONTRACTUAL SERVICE	8,396	3,683	7,000	7,000	7,000
REPRODUCTION & PRINTING	-	9	200	200	200
TRAVEL & TRAINING/STAFF	3,348	4,297	5,000	5,000	7,500
SAFETY TRAINING	371	851	2,000	2,000	2,000
DUES & MEMBERSHIPS	365	340	500	500	500
DRUG TESTING	40	95	-	-	-
EXPENDABLE MATERIALS	13,554	11,746	10,000	10,000	10,000
GRAFFITI REMOVAL	124	42	500	500	500
WEED CONTROL	6,187	4,325	6,500	6,500	6,500
SIGN MAINTENANCE	4,837	17,206	24,500	24,500	20,000
POSTAGE	120	25	200	200	200
PERSONAL PROTECTIVE EQUIPMENT	2,558	3,040	3,000	3,000	3,000
SMALL EQUIPMENT/CAPITAL	651	12,852	15,000	15,000	8,900
UNIFORMS	828	618	900	900	900
BOOKS & SUBSCRIPTIONS	458	-	-	-	-
AUTO PARTS & LABOR	102,122	66,454	125,000	125,000	110,000
FUELS & LUBRICANTS	62,085	50,090	71,500	51,500	71,500
RENTAL & MAINTENANCE CONTRACTS	3,952	2,350	2,800	2,800	2,800
EQUIPMENT RENTAL-OTHER	5,182	4,302	6,500	10,404	6,500
REPAIRS & MAINTENANCE	5,916	6,104	5,000	11,579	5,000
REPAIR & MAINT - Street Lights	6,237	7,696	7,000	7,000	7,000
DE-ICER	5,924	-	8,000	8,000	8,000
TELEPHONE	1,309	962	2,000	2,000	2,000
UTILITIES	23,595	29,198	22,000	22,000	22,000
CASUALTY LOSS	175	45	-	-	-
Total Operating	294,354	273,269	405,100	395,583	362,000
Capital Expenditures					
9th Street Improvements	-	18,482	-	-	-
DOWNTOWN PEDESTRIAN ENHANCEMEN	-	42,300	820,484	-	820,500
WHIPPLE RD - PHASE II	248,104	195	-	-	-
DRAINAGE - CENTRAL & PALOMA	1,728	-	-	-	-
PW YARD - FACILITY IMPROVEMENT	26,713	-	-	-	-
Park Valley Phase I - Whipple & 19th Ave	-	-	-	-	440,000
Sidewalk Connectivity W Cooley Central to 4th	-	-	-	-	48,900
Sidewalk Connectivity N Central Ave	-	-	-	-	32,900
Rogers Loop	-	-	-	-	115,000
Public Works Parking Lot	-	-	-	-	25,000
Sierra Pines Unit 1, 2, and 3	783,695	-	-	-	-
Decorative Lighting - 9th str	54,775	-	-	-	-
E Huning and N 11th Street	7,506	-	30,022	30,022	-
8th Street Sidewalk	-	20,184	-	-	-
Show Low Heights Phase 1	-	11,507	1,599,604	1,577,804	-
KMART DETENTION BASIN	7,276	8,944	7,700	7,700	-
R & R PROGRAM	399,520	473,171	450,000	450,000	475,000
SCOTT RANCH ROAD	58,280	-	1,126,437	-	1,288,400
IMPROVEMENTS	8,288	-	98,641	98,641	80,000
HSIP - Sign Improvement	30,086	15,225	-	-	-
EQUIPMENT PURCHASE	190,721	217,109	75,000	63,325	115,000
Total Capital	1,816,692	807,117	4,207,888	2,227,492	3,440,700
Total Streets	2,715,170	1,667,146	5,327,688	3,277,156	4,477,400

**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
FY2017 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 FY2017 Airport budget of \$1,817,900 is a \$3,364,100 (64.9%) decrease from the FY2016 budget of \$5,182,000. When the budget is adjusted for federal and state grants, the overall budget decreases \$154,100 (10.8%). The majority of the decrease is attributed to the reduction in fuel purchases.

City of Show Low					
Airport					
Fiscal Year 2017					
Expenditures	FY2014	FY2015	FY2016	FY2016	FY2017
	Actual	Actual	Budget	Estimate	Budget
Personnel	283,780	285,463	332,100	332,100	367,400
Operating Supplies & Services	879,529	782,833	1,076,900	847,467	800,500
Capital	<u>3,234,079</u>	<u>211,175</u>	<u>3,773,000</u>	<u>(7,530)</u>	<u>650,000</u>
Total All Expenditures	<u>4,397,388</u>	<u>1,279,471</u>	<u>5,182,000</u>	<u>1,172,037</u>	<u>1,817,900</u>
Revenues					
Federal/State Grants	2,961,485	169,642	3,754,120	205,424	520,120
Fuel/Oil/Restail Sales	718,059	604,118	845,400	645,400	644,900
Leases	335,311	333,866	307,400	307,400	297,600
Other	61,684	288,539	51,900	53,850	51,900
Beginning Fund Balance	132,339	<u>(34,510)</u>	5,120	5,120	152,037
General Fund Subsidy	<u>154,000</u>	<u>21,788</u>	<u>106,880</u>	<u>106,880</u>	<u>151,343</u>
Total Revenue	<u>4,362,878</u>	<u>1,383,443</u>	<u>5,070,820</u>	<u>1,324,074</u>	<u>1,817,900</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 FY2017, airport staff will continue to pursue opportunities associated with these outside funding sources.

Staffing for the Airport is comprised of 4.5 FTEs, the Airport Manager and 3.5 Linemen.

Position Summary					
Airport					
	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Actual</u> <u>FY2016</u>	<u>Budget</u> <u>FY2017</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>3.5</u>	<u>0.4</u>
Total	<u>4.1</u>	<u>4.1</u>	<u>4.1</u>	<u>4.5</u>	<u>0.4</u>

Capital:

Newly funded projects for FY2017 total \$650,000, as itemized below. Only two of the projects are grant-funded.

Airport - Capital		
Fiscal Year 2017		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Rehab Rwy 6\24 (72,000ft x 100fr) Mill & Overlay - Design	41-750-495-7300-1601	240,000
Purchase Equipment - Mower & Accessories	41-750-495-7410-0000	65,000
Pavement Maintenance	41-750-495-7310-0000	45,000
De-Icing Facility	41-750-495-7300-1505	300,000
	Total Airport Capital	650,000

Most of the aviation grants received by the Airport are now funded at the following percentages: 90% federal, 5% state, and 5% local. The table below shows the various funding sources for the Airport's FY2017 capital program. The Rehab Rwy 6\24 Mill & Overlay Design will not receive any federal funding and the state funding is 90%. The City will be responsible for 10% of the design costs.

	<u>Federal</u>	<u>State</u>	<u>City</u>	<u>Total</u>
De-Icing Facility	\$285,000	\$ 7,500	\$ 7,500	\$300,000
Rehab Rwy 6\24 (72,000ft x 100ft) Mill & Overlay - Design		\$216,000	\$ 24,000	\$240,000
	<u>\$285,000</u>	<u>\$223,500</u>	<u>\$ 31,500</u>	<u>\$540,000</u>

City of Show Low, AZ

Airport

Fiscal Year 2017

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimate	FY 2017 Budget
Airport					
Personnel Expenditures					
SALARIES & WAGES	179,665	179,464	196,700	196,700	210,100
PART-TIME WAGES	4,443	6,203	4,300	4,300	20,000
OVERTIME	6,181	4,735	6,500	6,500	6,900
MEDICAL INSURANCE	51,574	53,234	75,600	75,600	76,400
FICA	14,102	13,663	15,900	15,900	18,100
RETIREMENT	20,922	20,563	23,000	23,000	24,600
WORKER'S COMP	5,643	6,455	8,000	8,000	9,200
OTHER ERE	321	286	500	500	500
UNIFORMS	929	859	1,600	1,600	1,600
Total Personnel	283,780	285,463	332,100	332,100	367,400
Operating Expenditures					
FUEL FOR RESALE	574,460	500,352	700,000	500,000	500,000
OIL FOR RESALE	2,230	1,551	3,000	3,000	2,500
MERCHANDISE FOR RESALE	2,882	1,052	1,500	1,500	1,500
OTHER CONTRACTUAL SERVICE	20,282	19,711	33,500	33,500	21,000
ADVERTISING & PUBLICITY	1,260	1,225	5,000	5,000	2,000
LEGAL ADS & NOTICES	386	92	800	800	500
REPRODUCTION & PRINTING	268	148	1,500	1,500	500
TRAVEL & TRAINING/STAFF	687	369	2,500	2,500	2,500
DUES & MEMBERSHIPS	275	375	600	600	400
RECRUITMENT & PROCESSING	473	-	-	-	-
EXPENDABLE MATERIALS	1,471	2,277	2,000	2,000	2,000
POSTAGE	554	281	800	800	800
SMALL EQUIPMENT/CAPITAL	1,435	559	28,000	28,000	28,000
UNIFORMS	612	1,202	900	900	-
AUTO PARTS & LABOR	5,806	8,421	9,000	9,000	9,000
FUELS & LUBRICANTS	6,320	5,252	6,500	6,500	6,500
RENTAL& MAINTENANCE CONTRACT	-	1,426	-	-	1,500
SAFETY EQUIPMENT	683	569	500	500	500
REPAIRS & MAINTENANCE	22,127	13,861	65,000	65,000	65,000
Airport Roof Repair	-	14,459	-	-	-
TELEPHONE	1,098	854	1,000	1,000	-
UTILITIES	65,669	50,005	47,300	47,300	47,300
INSURANCE PREMIUMS	19,031	7,998	15,500	15,500	8,000
USE PERMITS	2,000	-	500	500	500
DEBT PRINCIPAL	85,000	90,000	95,000	95,000	95,000
DEBT INTEREST	64,519	60,794	56,500	27,067	5,500
ISSUANCE COSTS	-	-	-	-	-
Total Operating	879,529	782,833	1,076,900	847,467	800,500
Capital Expenditures					
CAPITAL CARRYOVER	-	-	23,000	-	-
Wildlife Hazard Assess. Grant	-	3,000	-	-	-
HWY77 - UNDERGROUND POWERLINES	3,196,487	98,195	500,000	(7,530)	-
ADOT pavement program	25,043	-	-	-	-
Item of Correction Remediation	14,200	61,324	-	-	-
Ground Power Unit	-	48,656	-	-	-
De-icing Facility	-	-	300,000	-	300,000
Rehab Runway 6/24	-	-	2,950,000	-	240,000
RUNWAY 6/24 - Safety Area Impr	(1,650)	-	-	-	-
IMPROVEMENTS	-	-	-	-	45,000
EQUIPMENT PURCHASE	-	-	-	-	65,000
Total Capital	3,234,079	211,175	3,773,000	(7,530)	650,000
Total Streets	4,397,388	1,279,471	5,182,000	1,172,037	1,817,900

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



City of Show Low, Arizona
Debt Service Fund
FY2017 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 FY2017 budget of \$1,275,600 represents a \$388,500 (23.3%) decrease from the FY2016 budget. This decrease is attributed to the GADA 2006 Refinancing completed in FY2016.

City of Show Low					
Debt Service					
Fiscal Year 2017					
Expenditures	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Estimate	FY2017 Budget
Debt Principal	782,000	808,000	1,273,000	843,000	932,000
Debt Interest	388,581	354,004	390,150	259,010	342,600
Other Expenses	<u>433</u>	<u>856</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total All Expenditures	<u>1,171,015</u>	<u>1,162,860</u>	<u>1,664,150</u>	<u>1,103,010</u>	<u>1,275,600</u>
Revenues					
Transfers from other funds	1,148,400	1,173,550	1,640,850	1,068,510	1,257,500
Interest	3,912	753	3,000	3,000	3,000
Intergovernmental (QECCB)	23,908	22,663	23,300	23,300	23,300
Beginning Fund Balance	<u>875,313</u>	<u>880,519</u>	<u>914,625</u>	<u>914,625</u>	<u>906,425</u>
Total Revenue	<u>2,051,534</u>	<u>2,077,485</u>	<u>2,581,775</u>	<u>2,009,435</u>	<u>2,190,225</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 2017

<u>Description</u>	<u>Retirement Date</u>	<u>Original Issue Amount</u>
Road Projects - 2006	July, 2017	6,420,000
Recreation Facilities	July, 2017	980,096
City Facilities - 2008	July, 2018	3,185,000
Public Safety Building - 2015	July, 2026	4,065,000
GADA 2006 Refinance	July, 2026	4,800,000
Energy Efficiency (QECCB)	July, 2027	723,803



City of Show Low, Arizona
Self-Insurance Fund
FY2017 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 FY2017 budget of \$2,306,000 represents an increase of \$10,000 (.44%) from the FY2016 budget of \$2,696,000. The increase is directly related to the Health Insurance Tax that began in FY2016. Premium payments, i.e., the amount we charge ourselves and our employees for this coverage is estimated at \$2,593,967, an increase of \$75,567 (3%) from FY2016.

City of Show Low					
Self-Insurance Fund					
Fiscal Year 2017					
	FY2014	FY2015	FY2016	FY2016	FY2017
Expenditures	Actual	Actual	Budget	Estimate	Budget
Medical Expenses	2,162,142	1,163,550	2,200,000	2,200,000	2,200,000
Third Party Administration	62,845	61,589	70,000	70,000	70,000
Wellness	3,209	12,400	25,000	25,000	25,000
Reinsurance and Bank Fees	<u>378</u>	<u>940</u>	<u>1,000</u>	<u>1,000</u>	<u>11,000</u>
Total All Expenditures	<u>2,228,574</u>	<u>1,238,478</u>	<u>2,296,000</u>	<u>2,296,000</u>	<u>2,306,000</u>
Revenues					
Premiums	2,010,141	1,524,974	2,518,400	2,518,400	2,593,967
Interest	4,223	3,697	1,500	2,000	1,500
Beginning Fund Balance	<u>444,235</u>	<u>230,025</u>	<u>520,219</u>	<u>520,219</u>	<u>744,619</u>
Total Revenue	<u>2,458,599</u>	<u>1,758,697</u>	<u>3,040,119</u>	<u>3,040,619</u>	<u>3,340,086</u>

Currently, our premiums for family medical/dental/vision coverage cost approximately \$1,591.67 per month (\$19,100 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 FY2016 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
FY2017 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 \$15,000 represents a decrease of \$88,175 (85.5%) from the FY2016 budget of \$103,175. Cemetery operations include only those costs directly related to cemetery services; personnel costs are not currently programmed within this fund; however a maintenance reserve will begin in FY2017.

City of Show Low					
Cemetery					
Fiscal Year 2017					
	FY2014	FY2015	FY2016	FY2016	FY2017
Expenditures	Actual	Actual	Budget	Estimate	Budget
Operating Supplies & Services	11,281	14,025	15,000	15,000	15,000
Capital/Transfers	0	125,295	88,175	81,475	0
Total All Expenditures	<u>11,281</u>	<u>139,320</u>	<u>103,175</u>	<u>96,475</u>	<u>15,000</u>
Revenues					
Cemetery Fees	38,985	40,664	26,375	26,975	26,375
General Fund Subsidy	78,300	0	0	0	10,000
Beginning Fund Balance	<u>98,175</u>	<u>204,178</u>	<u>105,522</u>	<u>105,522</u>	<u>36,022</u>
Total Revenue	<u>215,460</u>	<u>244,842</u>	<u>131,897</u>	<u>132,497</u>	<u>72,397</u>
Reserves					
Maintenance Reserve	0	0	0	0	57,397
Total Reserves	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>57,397</u>

Capital:

There are no capital projects budgeted for this department.



City of Show Low, Arizona
Water Services
FY2017 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 FY2017 Water Services Division budget of \$3,707,900 is an \$888,764 (19.3%) decrease from the FY2016 budget of \$4,596,664. This decrease is directly attributed to the one-time cost of several capital improvement projects completed in FY2016.

City of Show Low					
Water					
Fiscal Year 2017					
Expenditures	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2016 Estimate	FY2017 Budget
Water User Fees	3,440,183	3,501,411	3,537,800	3,561,900	3,710,668
Late Fees	105,095	80,565	115,000	115,000	75,000
Other**	104,577	151,902	128,000	208,270	130,595
Proceeds from Debt	0	0	0	207,468	0
Beginning Fund Balance	<u>1,866,530</u>	<u>1,901,984</u>	<u>2,110,250</u>	<u>2,110,250</u>	<u>1,641,963</u>
Total Revenue	<u>5,516,385</u>	<u>5,635,862</u>	<u>5,891,050</u>	<u>6,202,888</u>	<u>5,558,227</u>
Reserves					
Water Plant Replacement	900,000	1,000,000	1,100,000	1,100,000	1,200,000
Operating Reserve	<u>608,300</u>	<u>651,300</u>	<u>630,100</u>	<u>630,100</u>	<u>650,000</u>
Total Reserves	<u>1,508,300</u>	<u>1,651,300</u>	<u>1,730,100</u>	<u>1,730,100</u>	<u>1,850,000</u>

**Other includes: water meter installations, hydrostatic pump rentals, sale of assets, misc. revenue, beautification revenue, and 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. In accordance with Resolution No. R2011-17 rates will be adjusted on January 1 of each year to reflect changes in the CPI. 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.

Currently, the City of Show Low water system has approximately 6,900 connections. Operating expenses remain relatively stable, showing a 0.63% decrease over FY2016 budget.

The Water Services Division was staffed by 14.0 FTE employees in FY2016. 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 FY2014	Actual FY2015	Actual FY2016	Budget FY2017	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	2.0	2.0	0.0
GIS Technician	0.0	0.0	0.0	0.0	0.0
Total	15.0	15.0	14.0	14.0	0.0

Capital:

For FY2017, water capital is programmed at \$931,000. Included in this amount are improvements that continue our progress towards improving the overall water system infrastructure, including line replacement on the Deuce of Clubs between NPC and Central Ave., a power washer (split with wastewater), a 6-wheel dump truck w/plow (split with streets and wastewater), and an emergency response trailer (split with wastewater).

Water - Capital		
Fiscal Year 2017		
Description	Account	Amount
Improvements	43-760-495-7310-0000	200,000
Deuce of Clubs NPC to Central	43-760-495-7310-xxxx	660,000
6-Wheel Dump Truck w/plow (Replacement) (split with Water/Wastewater)	73-760-495-7410-0000	50,000
Equipment - Power Washer (split with wastewater)	43-760-495-7410-0000	15,000
Equipment - Emergency Response Trailer (split with wastewater)	43-760-495-7410-0000	6,000
Total Water Capital		931,000

FY2016 carryovers have not yet been included in the proposed budget and thus are not included in the table on the previous page. 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 FY2017 allocation, a total of \$1,200,000 will be available in this fund. All programmed capital is detailed in the table on the previous page.

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 2017					
	FY2014	FY2015	FY2016	FY2016	FY2017
Expenditures	Actual	Actual	Budget	Estimate	Budget
Capital	0	0	120,400	120,400	80,600
Total All Expenditures	<u>0</u>	<u>0</u>	<u>120,400</u>	<u>120,400</u>	<u>80,600</u>
Revenues					
Capacity Fees	108,928	86,474	35,000	71,000	35,000
Interest	1,505	2,170	500	1,700	500
Beginning Fund Balance	<u>76,577</u>	<u>187,010</u>	<u>275,655</u>	<u>275,655</u>	<u>227,955</u>
Total Revenue	<u>187,010</u>	<u>275,655</u>	<u>311,155</u>	<u>348,355</u>	<u>263,455</u>

For FY2017 there are no capital projects programmed utilizing water capacity fees.

City of Show Low, AZ

Water

Fiscal Year 2017

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budget	Estimate	Budget
Water					
Personnel Expenditures					
SALARIES & WAGES	577,000	590,371	588,588	588,588	635,200
OVERTIME	13,050	13,152	13,568	13,568	13,600
MEDICAL INSURANCE	184,383	176,008	268,700	268,700	283,300
FICA	43,524	43,036	45,983	45,983	48,200
RETIREMENT	66,734	81,471	67,632	67,632	72,300
WORKER'S COMP	21,641	25,502	29,029	29,029	27,900
OTHER ERE	1,044	994	2,258	2,258	1,400
RECRUITMENT & PROCESSING	920	2,011	-	-	-
UNIFORM ALLOWANCE	5,426	5,448	5,306	5,306	5,500
Total Personnel	913,721	937,991	1,021,064	1,021,064	1,087,400
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	225	3,470	7,500	7,500	7,500
OTHER CONTRACTUAL SERVICE	6,412	5,360	10,000	10,000	10,000
SHOW LOW LAKE	31,490	23,878	30,000	30,000	30,000
WATER SHARES	1,224	1,224	1,200	1,200	1,200
WATER RIGHTS PRESERVATION	33,822	29,113	60,500	60,500	60,500
LEGAL ADS & NOTICES	-	12	-	-	-
REPRODUCTION & PRINTING	6,307	5,011	8,500	8,500	8,500
TRAVEL & TRAINING/STAFF	8,343	6,879	7,000	7,000	8,500
SAFETY TRAINING	855	1,493	1,700	1,700	1,700
DUES & MEMBERSHIPS	715	545	2,000	2,000	2,000
DRUG TESTING	70	-	-	-	-
EXPENDABLE MATERIALS	22,954	12,720	15,000	15,000	15,000
POSTAGE	12,739	12,851	14,500	14,500	14,500
PERSONAL PROTECTIVE EQUIPMENT	3,092	2,837	4,000	4,000	4,000
SMALL EQUIPMENT/CAPITAL	10,855	13,912	17,000	17,000	12,000
UNIFORMS	1,266	760	400	400	400
BOOKS & SUBSCRIPTIONS	617	226	500	500	500
AUTO PARTS & LABOR	34,086	32,971	46,400	46,400	46,400
FUELS & LUBRICANTS	30,014	31,176	40,000	40,000	40,000
RENTAL & MAINTENANCE CONTRACTS	9,421	8,753	4,400	7,600	8,500
EQUIPMENT RENTAL-OTHER	1,027	2,829	6,000	6,000	6,000
REPAIRS & MAINTENANCE	3,851	4,506	8,000	8,000	8,000
TELEPHONE	2,665	2,992	3,800	3,800	4,800
UTILITIES	388,220	438,379	380,000	380,000	380,000
CASUALTY LOSS	21,355	1,631	-	13,055	-
TESTING FEES	27,389	21,399	45,000	45,000	45,000
WATER MAINTENANCE	259,046	255,679	374,300	335,300	290,000
METER REPLACEMENT PROGRAM	149,924	100,255	102,000	102,000	102,000
BANK CHARGES	-	-	-	1,350	-
USE PERMITS	253	76	500	500	500
BAD DEBT EXPENSE	38,685	98,529	-	-	-
DEBT PRINCIPAL	1	-	233,729	233,729	240,800
DEBT INTEREST	153,909	129,689	152,421	149,517	145,400
Total Operating	1,260,832	1,249,154	1,576,350	1,552,051	1,493,700
Capital Expenditures					
PV & FH Water Co. Acquisition	(5,929)	-	235,600	234,144	-
Fairway Park Phase III	-	-	573,843	573,843	-
Water Storage Tank Maintenance	-	-	-	-	-
New Well	-	-	-	-	-
Water Treatment Plant	-	-	-	-	-
Deuce of Clubs NPC to Central	-	-	-	-	660,000
11th Street from Owens to McNeil	-	-	-	-	-
Fairway Park Phase IV	-	-	-	-	-
McNeil and 1st Drive	-	-	-	-	-
IMPROVEMENTS	185,897	75,129	197,850	197,850	200,000
4th Ave., Cooley to Old Linden	-	-	155,000	155,000	-
Fairway Park & 43rd	-	-	481,707	481,707	-
EQUIPMENT PURCHASE	-	-	111,250	105,800	71,000
VEHICLE PURCHASE	-	-	55,000	50,466	-
PROPRIETARY FUND ASSET TRANSF	-	-	-	-	-
OPERATING TRANSFER OUT	179,000	181,800	189,000	189,000	195,800
OPERATING TRANSFER IN	-	-	-	-	-
DEPRECIATION	2,163,781	1,081,538	-	-	-
Total Capital	2,522,749	1,338,466	1,999,250	1,987,810	1,126,800
Total Water	4,697,303	3,525,612	4,596,664	4,560,925	3,707,900

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



City of Show Low, Arizona
Wastewater
FY2017 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 FY2017 Wastewater Division budget of \$4,543,800 is a \$2,145,615 (32.1%) decrease from the FY2016 budget of \$6,689,415. When adjusted for capital expenditures, the operating budget increased by \$107,681 over FY2016. The majority of the operating budget increase is the addition of an FTE to add an additional Wastewater Plant Operator at the new wastewater treatment facility.

City of Show Low					
Wastewater					
Fiscal Year 2017					
	FY2014	FY2015	FY2016	FY2016	FY2017
Expenditures	Actual	Actual	Budget	Estimate	Budget
Personnel	702,400	719,377	823,906	823,906	970,500
Operating Supplies & Services	499,216	550,378	967,113	972,150	928,200
Capital	<u>1,929,908</u>	<u>1,522,213</u>	<u>4,898,396</u>	<u>4,879,693</u>	<u>2,645,100</u>
Total All Expenditures	<u>3,131,523</u>	<u>2,791,968</u>	<u>6,689,415</u>	<u>6,675,749</u>	<u>4,543,800</u>
Revenues					
Wastewater User Fees	2,228,776	2,359,814	2,361,800	2,351,825	2,368,867
Grand Funds	0	0	19,300	0	0
Other**	358,556	451,323	145,500	658,886	10,000
Beginning Fund Balance	<u>2,603,548</u>	<u>3,205,105</u>	<u>6,224,274</u>	<u>6,224,274</u>	<u>2,559,236</u>
Total Revenue	<u>5,190,880</u>	<u>6,016,241</u>	<u>8,750,874</u>	<u>9,234,985</u>	<u>4,938,103</u>
Reserves					
Operating Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>390,000</u>
Total Reserves	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>390,000</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. In accordance with Resolution No. R2011-17 rates will be adjusted on January 1 of each year to reflect changes in the CPI. 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 FY2016. Currently, the City of Show Low wastewater system has approximately 5,600 connections.

The Wastewater Division was staffed by 11.0 FTE employees in FY2016. In FY2017 one FTE is added with the completion of the new wastewater treatment facility. The total FTE employees for Wastewater in FY2017 are 12.0 FTE.

Position Summary Wastewater					
	Actual FY2014	Actual FY2015	Actual FY2016	Budget FY2017	change
Construction Operations Manager	1.0	0.0	0.0	0.0	0.0
Wastewater Plant Operator	1.0	1.0	1.0	2.0	1.0
Technician IV	1.0	2.0	2.0	1.0	(1.0)
Technician III	2.0	3.0	3.0	2.0	(1.0)
Technician II	1.0	1.0	2.0	2.0	0.0
Technician I	4.0	3.0	3.0	5.0	2.0
Total	10.0	10.0	11.0	12.0	1.0

Capital:

For FY2017, wastewater capital is programmed at \$2,368,000. Included in this amount is the purchase of a power washer (split with water), an emergency response trailer (split with water), a backhoe (replacing unit 550), a 6-wheel dump truck with plow (split with streets and water), several line upgrade projects, general improvements, manhole replacement, and the carryover of the WWTP Expansion project as outlined in the table below.

Wastewater - Capital Fiscal Year 2017		
Description	Account	Amount
Show Low South Land Exchange	42-755-495-7300-xxxx	15,000
Line Upgrade (8" to 15") - E Owens to McNeil	42-755-495-7310-xxxx	180,000
WWTP Expansion	42-755-495-7300-1318	1,053,000
Westwood Subdivision	42-755-495-7310-xxxx	450,000
Improvements	42-755-495-7310-0000	194,000
6-Wheel Dump Truck w/plow (Replacement) (split with Water/Wastewater)	42-755-495-7410-0000	50,000
Manhole Replacement Program	42-755-495-7300-5871	200,000
Backhoe (Replace Unit 550)	42-755-495-7410-0000	110,000
Days Inn	42-755-495-7310-1313	95,000
Emergency Response Trailer (split with Water)	42-755-495-7410-0000	6,000
Power Washer (split with Water)	42-755-495-7410-0000	15,000
Total Wastewater Capital		2,368,000

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 2017					
	FY2014	FY2015	FY2016	FY2016	FY2017
Expenditures	Actual	Actual	Budget	Estimate	Budget
Capital	<u>316,900</u>	<u>399,500</u>	<u>150,500</u>	<u>0</u>	<u>0</u>
 Total All Expenditures	 <u>316,900</u>	 <u>399,500</u>	 <u>150,500</u>	 <u>0</u>	 <u>0</u>
 Revenues					
Capacity Fees	169,291	177,203	150,000	798,426	150,000
Interest	2,320	669	500	500	500
Beginning Fund Balance	<u>113,491</u>	<u>(31,798)</u>	<u>(253,427)</u>	<u>(253,427)</u>	<u>545,499</u>
 Total Revenue	 <u>285,102</u>	 <u>146,073</u>	 <u>(102,927)</u>	 <u>545,499</u>	 <u>695,999</u>

City of Show Low, AZ

Wastewater Fiscal Year 2017

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimate	FY 2017 Budget
Wastewater					
Personnel Expenditures					
SALARIES & WAGES	429,100	430,295	475,104	475,104	545,400
OVERTIME	15,625	12,608	14,840	14,840	15,700
MEDICAL INSURANCE	149,750	151,665	212,000	212,000	264,200
FICA	32,800	32,615	37,418	37,418	44,400
RETIREMENT	50,382	62,420	54,768	54,768	66,600
WORKER'S COMP	18,961	23,172	24,472	24,472	27,800
OTHER ERE	737	743	1,110	1,110	1,300
RECRUITMENT & PROCESSING	1,453	2,427	-	-	-
UNIFORM ALLOWANCE	3,590	3,432	4,194	4,194	5,100
Total Personnel	702,400	719,377	823,906	823,906	970,500
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	580	3,125	7,500	7,500	7,500
OTHER CONTRACTUAL SERVICE	13,543	5,496	9,900	9,900	9,900
LEGAL ADS & NOTICES	-	12	-	-	-
REPRODUCTION & PRINTING	3,468	2,812	5,500	5,500	5,500
TRAVEL & TRAINING/STAFF	1,885	4,953	5,000	5,000	6,500
SAFETY TRAINING	1,045	742	1,500	1,500	1,500
DUES & MEMBERSHIPS	561	591	400	400	400
DRUG TESTING	120	-	-	-	-
EXPENDABLE MATERIALS	13,066	11,847	12,000	12,000	12,000
POSTAGE	10,397	9,954	9,000	9,000	9,000
PERSONAL PROTECTIVE EQUIPMENT	4,118	3,752	3,500	3,500	3,500
SMALL EQUIPMENT/CAPITAL	2,431	11,455	17,000	17,000	8,000
UNIFORMS	984	1,455	600	600	600
BOOKS & SUBSCRIPTIONS	-	279	500	500	500
AUTO PARTS & LABOR	25,916	18,296	48,800	48,800	48,800
FUELS & LUBRICANTS	51,902	45,952	43,000	43,000	43,000
RENTAL & MAINTENANCE CONTRACTS	6,658	4,614	4,800	4,800	4,800
EQUIPMENT RENTAL-OTHER	993	1,446	2,500	2,500	2,500
REPAIRS & MAINTENANCE	742	9,629	6,000	6,000	6,000
TELEPHONE	2,009	2,212	2,900	2,900	2,900
UTILITIES	190,827	206,816	195,000	195,000	195,000
CASUALTY LOSS	1,603	386	-	5,037	-
TESTING FEES	57,674	41,904	66,500	66,500	66,500
SEWER MAINTENANCE	62,304	72,860	102,400	102,400	102,400
AIR RELEASE REPLACEMENT PROG	9,189	8,836	10,000	10,000	10,000
USE PERMITS	12,400	12,496	11,500	11,500	11,500
BAD DEBT EXPENSE	18,770	(36,352)	15,000	15,000	15,000
DEBT PRINCIPAL	-	-	315,864	315,864	291,200
DEBT INTEREST	6,030	42,750	70,449	70,449	63,700
ISSUANCE COSTS	-	62,060	-	-	-
Total Operating	499,216	550,378	967,113	972,150	928,200
Capital Expenditures					
WWTP Expansion	(629,314)	-	4,227,250	3,574,214	1,053,000
I & I PROJECT	143,115	89,432	195,315	195,315	200,000
IMPROVEMENTS	6,288	109,813	187,481	187,481	194,000
10TH PLACE & 9TH PLACE	-	-	64,300	64,300	-
DAYS INN SEWER LINE	-	-	-	-	95,000
Line Upgrade (8" to 15") - E Owens to McNeil	-	-	-	-	180,000
Westwood Subdivision	-	-	-	-	450,000
Show Low South Land Exchange	-	-	-	-	15,000
EQUIPMENT PURCHASE	-	-	96,250	82,157	181,000
OPERATING TRANSFER OUT	117,800	119,600	127,800	776,226	277,100
DEPRECIATION	2,292,019	1,203,367	-	-	-
Total Capital	1,929,908	1,522,213	4,898,396	4,879,693	2,645,100
Total Wastewater	3,131,523	2,791,968	6,689,415	6,675,749	4,543,800

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



City of Show Low, Arizona
Sanitation
FY2017 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 \$888,500 is a \$10,000 (1.1%) increase from the FY2016 budget of \$878,500. As this service is accomplished through a contract with a private vendor, there are no personnel costs assessed within this fund. However, a transfer to the General Fund in the amount of \$75,000 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 2017					
	FY2014	FY2015	FY2016	FY2016	FY2017
Expenditures	Actual	Actual	Budget	Estimate	Budget
Operating Supplies & Services	962,046	790,891	813,500	813,500	813,500
Capital/Transfers	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>75,000</u>
Total All Expenditures	<u>1,027,046</u>	<u>855,891</u>	<u>878,500</u>	<u>878,500</u>	<u>888,500</u>
Revenues					
Refuse User Fees	1,028,437	865,375	864,600	864,600	878,473
Other**	4,995	2,700	2,000	2,000	2,000
Beginning Fund Balance	<u>187,350</u>	<u>193,736</u>	<u>205,919</u>	<u>205,919</u>	<u>194,019</u>
Total Revenue	<u>1,220,782</u>	<u>1,061,810</u>	<u>1,072,519</u>	<u>1,072,519</u>	<u>1,074,493</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 current contract with Waste Management.

Capital:

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



City of Show Low, Arizona
Improvement Districts
FY2017 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 #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 2017					
	FY2014	FY2015	FY2016	FY2016	FY2017
Expenditures	Actual	Actual	Budget	Estimate	Budget
Operating	804	2,510	3,000	3,000	3,000
Debt Service	475,000	472,200	485,500	473,050	472,400
Capital/Transfers	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Total All Expenditures	<u>490,804</u>	<u>489,710</u>	<u>503,500</u>	<u>491,050</u>	<u>490,400</u>
Revenues					
Taxes/Assessments	421,819	376,370	481,300	481,300	481,300
Other**	7,262	5,650	9,000	9,300	9,000
Beginning Fund Balance	<u>432,628</u>	<u>370,905</u>	<u>263,214</u>	<u>263,214</u>	<u>262,764</u>
Total Revenue	<u>861,709</u>	<u>752,925</u>	<u>753,514</u>	<u>753,814</u>	<u>753,064</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 2017					
	FY2014	FY2015	FY2016	FY2016	FY2017
Expenditures	Actual	Actual	Budget	Estimate	Budget
Operating	581	2,266	1,000	1,000	1,000
Debt Service	77,582	77,223	79,502	79,504	78,900
Capital/Transfers	<u>3,000</u>	<u>3,000</u>	<u>92,900</u>	<u>95,900</u>	<u>95,900</u>
Total All Expenditures	<u>81,163</u>	<u>82,488</u>	<u>173,402</u>	<u>176,404</u>	<u>175,800</u>
Revenues					
Taxes/Assessments	54,791	54,771	79,300	79,300	79,300
Other**	932	598	2,500	2,500	2,500
Beginning Fund Balance	<u>96,691</u>	<u>71,252</u>	<u>44,132</u>	<u>44,132</u>	<u>(50,472)</u>
Total Revenue	<u>152,414</u>	<u>126,620</u>	<u>125,932</u>	<u>125,932</u>	<u>31,328</u>

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



City of Show Low, Arizona
Community Facilities Improvement District
FY2017 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 2017					
	FY2014	FY2015	FY2016	FY2016	FY2017
Expenditures	Actual	Actual	Budget	Estimate	Budget
Operational Costs	10,702	7,423	23,600	23,600	23,600
Debt Service	155,300	152,180	154,060	154,060	155,700
Capital/Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>166,002</u>	<u>159,603</u>	<u>177,660</u>	<u>177,660</u>	<u>179,300</u>
Revenues					
Taxes/Assessments	190,901	160,795	154,600	154,600	154,600
Proceeds from Debt	0	0	0	0	0
Other**	2,403	3,687	5,500	5,500	5,500
Beginning Fund Balance	<u>210,305</u>	<u>237,607</u>	<u>242,486</u>	<u>242,486</u>	<u>224,926</u>
Total Revenue	<u>403,609</u>	<u>402,089</u>	<u>402,586</u>	<u>402,586</u>	<u>385,026</u>

**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 2017					
	FY2014	FY2015	FY2016	FY2016	FY2017
Expenditures	Actual	Actual	Budget	Estimate	Budget
Operational Costs	5,235	6,083	4,200	4,200	4,200
Debt Service	92,419	94,700	100,038	108,537	98,300
Capital/Transfers	<u>7,000</u>	<u>7,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
Total All Expenditures	<u>104,653</u>	<u>107,783</u>	<u>108,238</u>	<u>116,737</u>	<u>106,500</u>
Revenues					
Taxes/Assessments	119,194	67,421	78,000	78,000	78,000
Proceeds from Debt	0	0	0	0	0
Other**	7,155	6,107	0	0	0
Beginning Fund Balance	<u>644,731</u>	<u>666,426</u>	<u>632,171</u>	<u>632,171</u>	<u>593,434</u>
Total Revenue	<u>771,079</u>	<u>739,954</u>	<u>710,171</u>	<u>710,171</u>	<u>671,434</u>

**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 FY2017.

FY2016 is the fifth consecutive year that assessed valuation has declined. The current assessed valuation has declined 68% since 2010. At the current valuation, the debt service tax rate of \$3.25 equates to a levy of \$43,000 which represents 44% 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 \$7.4422 per hundred dollars of assessed valuation. This shortfall is covered by the fund balance. 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
FY2017 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 2017					
Expenditures	FY2014	FY2015	FY2016	FY2016	FY2017
	Actual	Actual	Budget	Estimate	Budget
Operating	0	0	0	0	0
Electricity	194,378	204,407	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>0</u>
Total All Expenditures	<u>195,578</u>	<u>205,607</u>	<u>206,100</u>	<u>206,100</u>	<u>204,900</u>
Revenues					
Taxes/Assessments	164,528	168,994	189,000	189,000	208,000
Other**	14	103	300	300	300
General Fund subsidy	38,300	38,200	23,200	23,200	0
Beginning Fund Balance	<u>(3,446)</u>	<u>3,819</u>	<u>5,510</u>	<u>5,510</u>	<u>11,910</u>
Total Revenue	<u>199,397</u>	<u>211,116</u>	<u>218,010</u>	<u>218,010</u>	<u>220,210</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.

There is no general fund subsidy budgeted in FY2017. Property values increased 10.2% in the Street Light Improvement District in 2016. Due to the increased property values, staff is recommending no tax increase in FY2017. The tax rate will remain at \$0.1401, the same as FY2016. 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 decrease in assessed valuation in 2017, this rate is expected to remain the same in FY 2018. 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	0.1401
3-year Subsidized Tax Rate		\$ 0.0835	\$ 0.1131	\$ 0.1291	\$ 0.1401	0.1401
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	0.0000
Current Tax Rate	\$ 0.0835	\$ 0.0910	\$ 0.1131	\$ 0.1291	\$ 0.1401	\$ 0.1401
General Fund Subsidy Required:		0 \$ 57,000	\$ 38,300	\$ 38,200	\$ 19,200	\$ -



City of Show Low, Arizona
Projects Fund (Capital and Grants)
FY2017 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 2017					
Expenditures	FY2014	FY2015	FY2016	FY2016	FY2017
	Actual	Actual	Budget	Estimate	Budget
Unanticipated Expenditures	0	0	3,460,725	1,460,725	4,000,000
General Operations	22,754	4,776	400,000	400,000	400,000
Court	24,966	10,205	21,000	21,000	21,000
Police	1,530,955	391,804	4,232,000	198,284	5,053,700
Public Works	32,515	34,232	0	0	0
Community Services	466,434	194,069	645,577	485,689	422,400
Total All Expenditures	<u>2,077,624</u>	<u>635,085</u>	<u>8,759,302</u>	<u>2,565,698</u>	<u>9,897,100</u>
Revenues					
Unanticipated Revenue	0	0	3,460,724	1,460,724	4,000,000
Federal and State Grants	158,872	4,284,441	53,090	53,090	947,500
Other	0	0	0	0	0
General Fund Subsidy	970,400	392,499	1,122,728	1,122,728	1,045,546
Beginning Balance	739,708	(208,644)	3,833,210	3,833,210	3,904,054
Total Revenue	<u>1,868,980</u>	<u>4,468,296</u>	<u>8,469,752</u>	<u>6,469,752</u>	<u>9,897,100</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 Administrative Services Department and specific Council approval.



City of Show Low, Arizona
Development Impact Fees
FY2017 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 FY2017, annual debt service on the Library totals \$396,150. It is anticipated that \$5,000 in development impact fees will be collected in FY2017 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 2017					
	FY2014	FY2015	FY2016	FY2016	FY2017
Expenditures	Actual	Actual	Budget	Estimate	Budget
Debt Service Transfer	4,000	7,200	9,100	9,100	13,084
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>4,000</u>	<u>7,200</u>	<u>9,100</u>	<u>9,100</u>	<u>13,084</u>
Revenues					
Impact Fees	9,679	9,709	5,000	9,000	5,000
Other**	<u>37</u>	<u>89</u>	<u>0</u>	<u>70</u>	<u>0</u>
Total Revenue	<u>9,716</u>	<u>9,798</u>	<u>5,000</u>	<u>9,070</u>	<u>5,000</u>

**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. 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 2017					
	FY2014	FY2015	FY2016	FY2016	FY2017
Expenditures	Actual	Actual	Budget	Estimate	Budget
Debt Service Transfer	0	0	45,723	45,723	1,282
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>45,723</u>	<u>45,723</u>	<u>1,282</u>
Revenues					
Impact Fees	26,680	976	0	300	0
Other**	358	474	0	200	0
Beginning Fund Balance	<u>18,017</u>	<u>45,055</u>	<u>46,505</u>	<u>46,505</u>	<u>1,282</u>
Total Revenue	<u>45,055</u>	<u>46,505</u>	<u>46,505</u>	<u>47,005</u>	<u>1,282</u>

**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 FY2017, annual debt service on the 2006 GADA bond road project totals \$326,011. It is anticipated that \$40,000 in development impact fees will be collected in FY2017 to offset a portion of this debt service. The 2006 GADA bond road project debt will be fully retired in FY2019 due to the 2006 GADA refinancing in FY2016. The Transportation Development Impact Fee only applies to residential development.

City of Show Low					
Street Facilities (Transportation) Development Impact Fee					
Fiscal Year 2017					
	FY2014	FY2015	FY2016	FY2016	FY2017
Expenditures	Actual	Actual	Budget	Estimate	Budget
Debt Service Transfer	20,000	39,500	61,200	61,200	83,800
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>20,000</u>	<u>39,500</u>	<u>61,200</u>	<u>61,200</u>	<u>83,800</u>
Revenues					
Impact Fees	54,631	61,113	29,800	48,000	40,000
Other**	<u>229</u>	<u>480</u>	<u>0</u>	<u>470</u>	<u>0</u>
Total Revenue	<u>54,860</u>	<u>61,593</u>	<u>29,800</u>	<u>48,470</u>	<u>40,000</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 2017					
	FY2014	FY2015	FY2016	FY2016	FY2017
Expenditures	Actual	Actual	Budget	Estimate	Budget
Debt Service Transfer	0	0	0	0	0
Capital	<u>4,629</u>	<u>19,740</u>	<u>110,400</u>	<u>110,400</u>	<u>119,362</u>
Total All Expenditures	<u>4,629</u>	<u>19,740</u>	<u>110,400</u>	<u>110,400</u>	<u>119,362</u>
Revenues					
Impact Fees	(941)	0	0	0	0
Other**	1,607	1,322	0	650	0
Beginning Fund Balance	<u>251,494</u>	<u>247,531</u>	<u>229,112</u>	<u>229,112</u>	<u>119,362</u>
Total Revenue	<u>252,160</u>	<u>248,852</u>	<u>229,112</u>	<u>229,762</u>	<u>119,362</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. With the wastewater treatment plant upgrades being completed in FY2016, there is no budgeted expenditures/revenues in FY2017. All available funds were used in the completion of the wastewater treatment plant project.

City of Show Low					
Wastewater Development Impact Fee*					
Fiscal Year 2017					
	FY2014	FY2015	FY2016	FY2016	FY2017
Expenditures	Actual	Actual	Budget	Estimate	Budget
Debt Service Transfer	0	0	0	648,426	0
Operational Transfer/Correction	0	0	0	0	0
Capital	<u>629,314</u>	<u>0</u>	<u>2,320,260</u>	<u>1,334,150</u>	<u>0</u>
Total All Expenditures	<u>629,314</u>	<u>0</u>	<u>2,320,260</u>	<u>1,982,576</u>	<u>0</u>
Revenues					
Impact Fees	0	0	0	0	0
Other**	46,939	36,333	0	9,400	0
Beginning Fund Balance	<u>4,434,566</u>	<u>3,852,190</u>	<u>1,973,176</u>	<u>1,973,176</u>	<u>0</u>
Total Revenue	<u>4,481,504</u>	<u>3,888,524</u>	<u>1,973,176</u>	<u>1,982,576</u>	<u>0</u>
* Fee eliminated in FY2012 - All remaining funds to be expended on eligible projects					

**Other includes: interest earned on investments



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CITY OF SHOW LOW RESOLUTION NO. R2016-##

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA, ADOPTING THE FINAL BUDGET IN THE AMOUNT OF \$\$\$ FOR THE FISCAL YEAR BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017

RECITALS:

WHEREAS, in accordance with the provisions of ARIZ. REV. STAT. §42-17101 et. seq., the Council of the City of Show Low (the "City Council") did, on June 21, 2016, 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 21, 2016, 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 21, 2016, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses of tax levies.

ENACTMENT:

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

Section 1. That the statements and schedules attached hereto as Exhibit A and incorporated herein by reference are hereby adopted as the budget of the City of Show Low, Arizona for the fiscal year July 1, 2016 through June 30, 2017.

PASSED AND ADOPTED this 21st day of June, 2016, 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



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CITY OF SHOW LOW RESOLUTION NO. R2016-##

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA LEVYING UPON THE ASSESSED VALUATION OF PROPERTY WITHIN THE LIMITS OF THE STREET LIGHT DISTRICT A CERTAIN SUM OF MONEY FOR FISCAL YEAR 2016/2017 TO BE ASSESSED AGAINST THE VALUATION OF REAL PROPERTY FOR SECONDARY TAX PURPOSES

RECITALS:

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

WHEREAS, the secondary tax levy for Fiscal Year 2016/2017 beginning July 1, 2016 must be adopted prior to the third Monday in August, and not less than fourteen days after adoption of the municipal budget; and

WHEREAS, the municipal budget of the City of Show Low was adopted at a meeting of the City Council held on June 21, 2016, at least fourteen days prior to the hearing date for this Resolution #R2013-XX; 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 Lighting Improvement District.

RESOLVED, That there is hereby levied on each one hundred dollars (\$100.00) of the assessed value of all property, both real and personal, within the defined limits of the street light improvement district, except such property as may be by law exempt from taxation, a secondary property tax rate sufficient to raise the sum of \$208,000, for the District, to be collected as provided by law for the purpose provided by law; and,

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

PASSED AND ADOPTED this 21st day of June, 2016, 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

General Fund (11)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017	Base Budget
Beginning Balance	5,005,982	5,144,695	5,482,965	5,829,670	7,255,509	5,204,110	10,132,103
Revenues	13,321,311	14,029,555	14,872,648	15,009,880	14,605,566	14,125,608	19,440,620
Transfers In	634,294	428,343	469,500	495,202	517,153	653,882	3,033,077
Other Sources	168,107	-	-	-	-	-	4,002,000
Expenditures	10,312,565	10,279,514	10,968,344	11,231,805	12,906,814	13,396,900	30,021,100
Transfers Out	3,672,434	3,840,114	4,027,100	2,817,078	4,267,305	3,786,700	3,786,700
	5,144,695	5,482,965	5,829,670	7,255,509	5,204,110	2,800,000	2,800,000
Reserves							
Emergency Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Operating Reserve	1,000,000	1,000,000	1,500,000	1,600,000	1,900,000	1,800,000	
	2,000,000	2,000,000	2,500,000	2,600,000	2,900,000	2,800,000	2,800,000
Available	3,144,695	3,482,965	3,329,670	4,655,509	2,304,110	(0)	(0)

HURF (12)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	1,202,967	1,760,603	1,068,917	913,296	1,483,845	857,512
Revenues	1,093,142	1,230,396	1,247,358	1,389,990	1,334,127	2,758,192
Transfers In	1,427,854	1,428,479	1,297,900	847,383	1,314,696	859,696
Other Sources	3,694	2,951	14,290	322	2,000	2,000
Expenditures	1,967,054	3,353,512	2,715,170	1,667,146	3,277,156	4,477,400
Transfers Out	-	-	-	-	-	-
	1,760,603	1,068,917	913,296	1,483,845	857,512	(0)
Available	1,760,603	1,068,917	913,296	1,483,845	857,512	(0)

LTAF (13)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	12,894	0	0	0	0	0
Revenues	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Transfers Out	12,894	-	-	-	-	-
	0	0	0	0	0	0
Available	0	0	0	0	0	0

SLID (14)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	1,471	2,382	(3,446)	3,819	5,510	11,910
Revenues	142,784	142,792	164,543	169,098	189,300	208,300
Transfers In	-	45,143	38,300	38,200	23,200	-
Other Sources	-	-	-	-	-	-
Expenditures	140,673	192,564	194,378	204,407	204,900	204,900
Transfers Out	1,200	1,200	1,200	1,200	1,200	-
	2,382	(3,446)	3,819	5,510	11,910	15,310
Available	2,382	(3,446)	3,819	5,510	11,910	15,310

PUBLIC TRANSPORTATION (15)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	118,306	170,819	87,759	109,412	114,182	33,499
Revenues	654,525	657,026	653,290	1,180,156	632,500	661,014
Transfers In	81,600	66,900	79,400	86,185	81,875	89,987
Other Sources	-	15,583	-	-	-	-
Expenditures	595,512	759,277	636,336	1,185,519	720,428	690,500
Transfers Out	88,100	63,293	74,700	76,052	74,630	90,900
	170,819	87,759	109,412	114,182	33,499	3,100
Available	170,819	87,759	109,412	114,182	33,499	3,100

CEMETERY (16)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	42,707	3,220	98,175	204,178	105,522	36,022
Revenues	31,747	35,512	38,985	38,520	26,975	26,375
Transfers In	-	74,800	78,300	-	-	10,000
Other Sources	-	-	-	2,144	-	-
Expenditures	71,234	15,358	11,281	139,320	96,475	15,000
Transfers Out	-	-	-	-	-	-
	3,220	98,175	204,178	105,522	36,022	57,397
Reserves						
Maintenance Reserve	-	-	-	-	-	57,397
	-	-	-	-	-	57,397
Available	3,220	98,175	204,178	105,522	36,022	(0)

WHITE MOUNTAIN PARTNERSHIP (17)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	-	-	-	9,391	11,025	0
Revenues	-	-	31,980	68,905	69,350	68,500
Transfers In	-	-	-	-	20,000	20,000
Other Sources	-	-	-	-	-	-
Expenditures	-	-	22,589	67,271	100,375	88,500
Transfers Out	-	-	-	-	-	-
	-	-	9,391	11,025	0	0
Available	-	-	9,391	11,025	0	0

GEOCACHING (18)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	-	-	-	-	-	-
Revenues	-	-	-	-	54,000	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	-	-	54,000	-
Transfers Out	-	-	-	-	-	-
	-	-	-	-	-	-
Available	-	-	-	-	-	-

PROJECTS FUND (22)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	75,984	871,589	739,708	(208,644)	3,833,210	3,904,054
Revenues	457,432	116,000	158,872	219,441	53,090	947,500
Transfers In	601,800	706,800	970,400	392,499	1,122,728	1,045,546
Other Sources	1,238,782	33,962	-	4,065,000	1,460,724	4,000,000
Expenditures	1,502,408	988,644	2,077,624	635,085	2,565,698	9,897,100
Transfers Out	-	-	-	-	-	-
	871,589	739,708	(208,644)	3,833,210	3,904,054	0
Available	871,589	739,708	(208,644)	3,833,210	3,904,054	0

PARK DEVELOPMENT FEES (23)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	12,650	(0)	(0)	(0)	(0)	(0)
Revenues	4,290	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Transfers Out	16,940	-	-	-	-	-
	(0)	(0)	(0)	(0)	(0)	(0)
Available	(0)	(0)	(0)	(0)	(0)	(0)

LIBRARY DEVELOPMENT FEES (24)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	-	-	-	5,716	8,314	8,284
Revenues	3,165	4,818	9,716	9,798	9,070	5,000
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Transfers Out	3,165	4,818	4,000	7,200	9,100	13,084
	-	-	5,716	8,314	8,284	200
Available	-	-	5,716	8,314	8,284	200

OPEN SPACE DEVELOPMENT FEES (25)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	175,793	138,680	(0)	(0)	(0)	(0)
Revenues	3,628	412	-	-	-	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	40,741	139,093	-	-	-	-
Transfers Out						
	138,680	(0)	(0)	(0)	(0)	(0)
Available	138,680	(0)	(0)	(0)	(0)	(0)

PARK & RECREATION FACILITIES DEVELOPMENT FEES (26)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	198,975	3,142	18,017	45,055	46,505	1,282
Revenues	6,472	14,875	27,038	1,450	500	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Transfers Out	202,306	-	-	-	45,723	1,282
	3,142	18,017	45,055	46,505	1,282	(0)
Available	3,142	18,017	45,055	46,505	1,282	(0)

TRANSPORTATION DEVELOPMENT FEES (27)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	-	-	-	34,860	56,953	44,223
Revenues	19,469	29,790	54,860	61,593	48,470	40,000
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Transfers Out	19,469	29,790	20,000	39,500	61,200	83,800
	-	-	34,860	56,953	44,223	423
Available	-	-	34,860	56,953	44,223	423

DEBT SERVICE (31)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	771,183	873,754	875,313	880,519	914,625	906,425
Revenues	16,469	18,870	27,820	23,416	26,300	26,300
Transfers In	1,063,868	1,157,800	1,148,400	1,173,550	1,068,510	1,257,500
Other Sources	-	-	-	-	-	-
Expenditures	977,766	1,175,110	1,171,015	1,162,860	1,103,010	1,275,600
Transfers Out	-	-	-	-	-	-
	873,754	875,313	880,519	914,625	906,425	914,625
Available	873,754	875,313	880,519	914,625	906,425	914,625

IMPROVEMENT DISTRICT #5 (35)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	252,522	187,497	54,576	(139,725)	9,846	11,340
Revenues	493,260	424,630	355,214	291,334	1,494	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	548,286	542,550	534,515	126,763	-	-
Transfers Out	10,000	15,000	15,000	15,000	-	11,340
	<u>187,497</u>	<u>54,576</u>	<u>(139,725)</u>	<u>9,846</u>	<u>11,340</u>	<u>0</u>
Available	<u>187,497</u>	<u>54,576</u>	<u>(139,725)</u>	<u>9,846</u>	<u>11,340</u>	<u>0</u>

IMPROVEMENT DISTRICT #6 (36)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	500,185	508,649	432,628	370,905	263,214	262,764
Revenues	494,226	413,843	429,081	382,020	490,600	490,300
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	475,762	474,864	475,804	474,710	476,050	475,400
Transfers Out	10,000	15,000	15,000	15,000	15,000	15,000
	<u>508,649</u>	<u>432,628</u>	<u>370,905</u>	<u>263,214</u>	<u>262,764</u>	<u>262,664</u>
Available	<u>508,649</u>	<u>432,628</u>	<u>370,905</u>	<u>263,214</u>	<u>262,764</u>	<u>262,664</u>

IMPROVEMENT DISTRICT #7 (37)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	60,369	123,555	96,691	71,252	44,132	(50,472)
Revenues	143,808	54,798	55,723	55,369	81,800	81,800
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	78,622	78,662	78,163	79,488	173,404	172,800
Transfers Out	2,000	3,000	3,000	3,000	3,000	3,000
	<u>123,555</u>	<u>96,691</u>	<u>71,252</u>	<u>44,132</u>	<u>(50,472)</u>	<u>(144,472)</u>
Available	<u>123,555</u>	<u>96,691</u>	<u>71,252</u>	<u>44,132</u>	<u>(50,472)</u>	<u>(144,472)</u>

AIRPORT (41)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	154,277	177,936	132,339	(34,510)	5,120	152,037
Revenues	1,750,196	1,251,738	4,076,380	1,419,166	1,212,074	1,514,520
Transfers In	278,410	53,200	154,000	21,788	106,880	151,343
Other Sources	3,034	-	159	-	-	-
Expenditures	2,007,982	1,350,534	4,397,388	1,401,323	1,172,037	1,817,900
Transfers Out	-	-	-	-	-	-
	<u>177,936</u>	<u>132,339</u>	<u>(34,510)</u>	<u>5,120</u>	<u>152,037</u>	<u>0</u>
Available	<u>177,936</u>	<u>132,339</u>	<u>(34,510)</u>	<u>5,120</u>	<u>152,037</u>	<u>0</u>

WASTEWATER (42)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	727,495	2,972,713	2,603,548	3,205,105	6,224,274	2,559,236
Revenues	2,048,680	2,131,926	2,228,974	5,362,362	2,351,885	2,368,867
Transfers In	-	-	316,900	399,500	648,426	-
Other Sources	2,687,741	(19,291)	41,458	49,275	10,400	10,000
Expenditures	2,388,663	2,373,455	1,867,975	2,672,368	5,899,523	4,266,700
Transfers Out	102,540	108,345	117,800	119,600	776,226	277,100
	<u>2,972,713</u>	<u>2,603,548</u>	<u>3,205,105</u>	<u>6,224,274</u>	<u>2,559,236</u>	<u>394,303</u>
Reserves						
Operating Reserve	-	-	-	-	-	390,000
	-	-	-	-	-	390,000
Available	<u>2,972,713</u>	<u>2,603,548</u>	<u>3,205,105</u>	<u>6,224,274</u>	<u>2,559,236</u>	<u>4,303</u>

WATER (43)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	784,023	1,728,695	1,866,530	1,901,984	2,110,250	1,641,963
Revenues	2,887,578	3,153,347	3,649,855	3,733,878	3,885,170	3,916,263
Transfers In	-	-	-	-	-	-
Other Sources	708,874	(194)	-	-	207,468	-
Expenditures	2,525,572	2,857,612	3,435,401	3,343,812	4,371,925	3,512,100
Transfers Out	126,208	157,705	179,000	181,800	189,000	195,800
	<u>1,728,695</u>	<u>1,866,530</u>	<u>1,901,984</u>	<u>2,110,250</u>	<u>1,641,963</u>	<u>1,850,327</u>
Reserves						
Water Plant Replacement	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000
Operating Reserve	-	-	608,300	651,300	630,100	650,000
	<u>700,000</u>	<u>800,000</u>	<u>1,508,300</u>	<u>1,651,300</u>	<u>1,730,100</u>	<u>1,850,000</u>
Available	<u>1,028,695</u>	<u>1,066,530</u>	<u>393,684</u>	<u>458,950</u>	<u>(88,137)</u>	<u>327</u>

WATER DEVELOPMENT IMPACT FEE (44)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	231,953	263,462	251,494	247,531	229,112	119,362
Revenues	40,109	(531)	666	1,322	650	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	8,600	11,437	4,629	19,740	110,400	119,362
Transfers Out	-	-	-	-	-	-
	<u>263,462</u>	<u>251,494</u>	<u>247,531</u>	<u>229,112</u>	<u>119,362</u>	<u>0</u>
Available	<u>263,462</u>	<u>251,494</u>	<u>247,531</u>	<u>229,112</u>	<u>119,362</u>	<u>0</u>

WASTEWATER DEVELOPMENT IMPACT FEE (45)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	7,102,012	4,461,023	4,434,566	3,852,190	1,973,176	(0)
Revenues	147,872	(13,594)	46,939	36,333	9,400	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	69,413	12,864	629,314	1,915,348	1,982,576	-
Transfers Out	2,719,447	-	-	-	-	-
	<u>4,461,023</u>	<u>4,434,566</u>	<u>3,852,190</u>	<u>1,973,176</u>	<u>(0)</u>	<u>(0)</u>
Available	<u>4,461,023</u>	<u>4,434,566</u>	<u>3,852,190</u>	<u>1,973,176</u>	<u>(0)</u>	<u>(0)</u>

SANITATION (47)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	191,905	191,368	187,350	193,736	205,919	194,019
Revenues	961,395	999,971	1,033,432	868,074	866,600	880,473
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	896,931	938,990	962,046	790,891	813,500	813,500
Transfers Out	65,000	65,000	65,000	65,000	65,000	75,000
	<u>191,368</u>	<u>187,350</u>	<u>193,736</u>	<u>205,919</u>	<u>194,019</u>	<u>185,993</u>
Available	<u>191,368</u>	<u>187,350</u>	<u>193,736</u>	<u>205,919</u>	<u>194,019</u>	<u>185,993</u>

AQUATIC (48)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	-	355,321	(11,182)	(10,490)	0	14,390
Revenues	90,044	89,509	123,434	123,590	97,190	94,800
Transfers In	254,431	349,800	292,600	292,624	398,700	322,610
Other Sources	465,135	5,000	-	155	-	-
Expenditures	454,288	810,813	415,342	405,879	481,500	431,800
Transfers Out	-	-	-	-	-	-
	<u>355,321</u>	<u>(11,182)</u>	<u>(10,490)</u>	<u>0</u>	<u>14,390</u>	<u>0</u>
Available	<u>355,321</u>	<u>(11,182)</u>	<u>(10,490)</u>	<u>0</u>	<u>14,390</u>	<u>0</u>

WASTEWATER CAPACITY FEE (52)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	-	15,903	113,491	(31,798)	(253,427)	545,499
Revenues	15,903	97,588	171,611	177,872	798,926	150,500
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	-	399,500	-	-
Transfers Out	-	-	316,900	-	-	-
	<u>15,903</u>	<u>113,491</u>	<u>(31,798)</u>	<u>(253,427)</u>	<u>545,499</u>	<u>695,999</u>
Available	<u>15,903</u>	<u>113,491</u>	<u>(31,798)</u>	<u>(253,427)</u>	<u>545,499</u>	<u>695,999</u>

WATER CAPACITY FEE (53)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	-	12,201	76,577	187,010	275,655	227,955
Revenues	12,201	64,376	110,433	88,644	72,700	35,500
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	-	-	120,400	80,600
Transfers Out	-	-	-	-	-	-
	<u>12,201</u>	<u>76,577</u>	<u>187,010</u>	<u>275,655</u>	<u>227,955</u>	<u>182,855</u>
Available	<u>12,201</u>	<u>76,577</u>	<u>187,010</u>	<u>275,655</u>	<u>227,955</u>	<u>182,855</u>

SELF-INSURED MEDICAL (62)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	640,166	567,904	444,235	230,025	520,219	744,619
Revenues	1,777,885	1,622,402	2,014,364	1,528,672	2,520,400	2,595,467
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	1,850,147	1,746,071	2,228,574	1,238,478	2,296,000	2,306,000
Transfers Out	-	-	-	-	-	-
	<u>567,904</u>	<u>444,235</u>	<u>230,025</u>	<u>520,219</u>	<u>744,619</u>	<u>1,034,086</u>
Available	<u>567,904</u>	<u>444,235</u>	<u>230,025</u>	<u>520,219</u>	<u>744,619</u>	<u>1,034,086</u>

SHOWLOW BLUFF - SPECIAL ASSESSMENT (75)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	201,771	214,136	210,305	237,607	242,486	224,926
Revenues	185,824	158,065	193,304	164,482	160,100	160,100
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	173,459	161,895	166,002	159,603	177,660	179,300
Transfers Out	-	-	-	-	-	-
	<u>214,136</u>	<u>210,305</u>	<u>237,607</u>	<u>242,486</u>	<u>224,926</u>	<u>205,726</u>
Available	<u>214,136</u>	<u>210,305</u>	<u>237,607</u>	<u>242,486</u>	<u>224,926</u>	<u>205,726</u>

SHOW LOW BLUFF - GENERAL OBLIGATION (76)

	FY2012	FY2013	FY2014	FY2015	FY2016 Est.	FY2017
Beginning Balance	266,160	594,593	644,731	666,426	632,171	593,434
Revenues	403,183	147,951	126,349	73,529	78,000	78,000
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	64,750	89,814	97,653	100,783	112,737	102,500
Transfers Out	10,000	8,000	7,000	7,000	4,000	4,000
	<u>594,593</u>	<u>644,731</u>	<u>666,426</u>	<u>632,171</u>	<u>593,434</u>	<u>564,934</u>
Available	<u>594,593</u>	<u>644,731</u>	<u>666,426</u>	<u>632,171</u>	<u>593,434</u>	<u>564,934</u>

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2017 Budget

Year/Bonds	Principal	Interest	Total P & I
FY2016			
GADA Bonds (Roads)	\$ 295,000	\$ 35,382	\$ 330,382
GADA Bonds (Library)	335,000	56,625	391,625
GADA Bonds (Airport Hanger)	75,000	9,131	84,131
GADA Bonds (Fuel Truck)	20,000	237	20,237
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	47,659	127,930
Improvement District No. 6	415,000	58,050	473,050
Improvement District No. 7	68,000	11,504	79,504
WWTP Expansion	305,000	67,797	372,797
Public Safety Building	430,000	52,738	482,738
GADA 2006 Refinance	-	62,275	62,275
FY2016 Total	\$ 2,400,593	\$ 560,817	\$ 2,961,410
FY2017			
GADA Bonds (Roads)	\$ 305,000	\$ 21,011	\$ 326,011
GADA Bonds (Library)	355,000	41,150	396,150
GADA Bonds (Airport Hanger)	75,000	5,432	80,432
GADA Bonds (Fuel Truck)	20,000	57	20,057
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	32,400	472,400
Improvement District No. 7	71,000	7,848	78,848
WWTP Expansion	280,000	58,426	338,426
Public Safety Building	75,000	97,466	172,466
GADA 2006 Refinance	-	116,160	116,160
FY2017 Total	\$ 2,096,903	\$ 575,153	\$ 2,672,056
FY2018			
GADA Bonds (Roads)	\$ 320,000	\$ 7,148	\$ 327,148
GADA Bonds (Library)	370,000	26,650	396,650
GADA Bonds (Airport)	80,000	1,852	81,852
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	320,000	9,600	329,600
Improvement District No. 7	75,000	4,032	79,032
WWTP Expansion	285,000	52,126	337,126
Public Safety Building	430,000	95,348	525,348
GADA 2006 Refinance	-	116,160	116,160
FY2018 Total	\$ 2,278,432	\$ 502,935	\$ 2,781,367

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2017 Budget

Year/Bonds	Principal	Interest	Total P & I
FY2019			
GADA Bonds (Library)	385,000	9,625	394,625
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	25,000	93,835	118,835
GADA 2006 Refinance	495,000	110,171	605,171
FY2019 Total	\$1,518,187	\$427,328	\$1,945,514
FY2020			
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	440,000	88,209	528,209
GADA 2006 Refinance	500,000	98,131	598,131
FY2020 Total	\$ 1,570,173	\$ 382,519	\$ 1,952,692
FY2021			
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	440,000	38,781	478,781
GADA 2006 Refinance	520,000	85,789	605,789
FY2021 Total	\$ 1,607,398	\$ 302,664	\$ 1,910,062
FY2022			
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	460,000	66,671	526,671
GADA 2006 Refinance	525,000	73,145	598,145
FY2022 Total	\$ 1,653,870	\$ 299,221	\$ 1,953,091
FY2023			
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	480,000	55,297	535,297
GADA 2006 Refinance	530,000	60,379	590,379
FY2023 Total	\$ 1,695,596	\$ 255,780	\$ 1,951,376

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2017 Budget

Year/Bonds	Principal	Interest	Total P & I
FY2024			
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	490,000	43,560	533,560
GADA 2006 Refinance	540,000	47,432	587,432
FY2024 Total	\$ 1,733,584	\$ 211,257	\$ 1,944,841
FY2025			
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	500,000	31,581	531,581
GADA 2006 Refinance	555,000	34,183	589,183
FY2025 Total	\$ 1,779,841	\$ 165,564	\$ 1,945,404
FY2026			
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
Public Safety Building	520,000	19,239	539,239
GADA 2006 Refinance	560,000	20,691	580,691
FY2026 Total	1,483,375	122,473	\$ 1,605,847
FY2027			
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
Public Safety Building	535,000	6,474	541,474
GADA 2006 Refinance	575,000	6,958	581,958
FY2027 Total	\$ 1,529,194	\$ 81,623	\$ 1,610,817
FY2028			
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	\$ 390,308	\$ 53,846	\$ 444,155

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2017 Budget

Year/Bonds	Principal	Interest	Total P & I
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
FY2017

<u>Department</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>Account #</u>
<u>General Operations</u>				
Development Agreement Obligations	10,100	10,100	10,100	11-402-495-7310-1005
Open Space Preservation	0	298,800	159,900	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	0	0	22-402-495-7410-0000
General Operations Total	420,100	708,900	570,000	

<u>Community Services</u>				
Open Space Preservation	298,800	0	0	25-400-495-7416-0000
Show Low Lake Restrooms Phase I	0	0	60,000	22-495-495-7300-xxxx
City Field Fencing, Foul Line and Dugouts/trail maint.	29,920	0	0	22-445-495-7310-0000
City 4 Vehicle	19,600	0	0	22-490-495-7410-0000
Parks/Facilities General Improvements	0	0	102,500	22-445-495-7310-0000
Cemetery Improvements	0	80,675	0	16-550-495-7300-5631
Cemetery Restroom	0	7,500	0	16-550-495-7300-1301
Sr. Center Carpet & Floor Repair	0	24,000	0	22-445-495-7310-0000
Cemetery Mower	0	0	10,000	11-445-495-7410-0000
Laser Level Fields	0	6,000	0	22-445-495-7310-0000
Infield Dirt - All fields	0	18,000	0	22-445-495-7310-0000
Playground Equipment at City Park	0	59,723	50,000	22-445-495-7310-0000
Nikolaus Homestead Turf	0	150,000	0	22-445-495-7310-0000
Sports Field Mower	0	40,000	0	22-445-495-7410-0000
IS Server Replacement	70,200	0	0	11-440-495-7410-0000
New computers - city wide	0	52,400	0	11-440-495-7410-0000
New telephone system - city wide	0	44,000	0	11-440-495-7410-0000
New vehicle for City Manager	0	35,000	0	11-425-495-7410-0000
Library Equipment	0	0	15,000	11-435-495-7410-0000
Library Sound Absorption Panels & Signage	10,000	28,000	0	22-435-495-7300-1303
Paint exterior of Aquatic Center	0	30,000	0	48-785-495-7310-0000
Aquatics Center - Rehabilitation	15,800	30,000	0	48-785-495-7310-0000
Community Services Total	444,320	605,298	237,500	

<u>Police</u>				
Communication Equipment Replacement	50,000	95,000	95,000	11-460-495-7300-0000
Police Vehicle Replacement	148,440	82,000	120,000	22-455-495-7420-0000
Public Safety Building	3,250,000	4,150,000	4,933,700	22-455-495-7300-1416
Police Total	3,448,440	4,327,000	5,148,700	

<u>Show Low TV</u>				
Electronic Sign Board	0	0	40,000	22-490-495-7410-0000
Public Transportation Total	0	0	40,000	

<u>Public Transportation</u>				
Bus Shelter	24,000	0	0	15-530-495-7410-0000
Busses	260,000	0	0	15-530-495-7410-0000
Equipment	0	13,000	19,600	15-530-495-7410-0000
Public Transportation Total	284,000	13,000	19,600	

<u>Engineering</u>				
KIP Plotter Replacement	17,000	0	0	22-450-495-7410-0000
Engineering Total	17,000	0	0	

Streets

Scott Ranch Road	1,306,400	1,134,137	1,288,437	12-500-495-7300-7300
R & R Program Maintenance	400,000	450,000	475,000	12-500-495-7300-5791
Show Low Hieghts Phase I	667,000	1,439,644	0	12-500-495-7310-0000
9th Street Improvements - South of Hall (CDBG)	170,000	0	0	22-610-495-7300-1405
HSIP - Sign Improvement	68,200	0	0	12-500-495-7310-1234
Improvements	0	80,000	80,000	12-500-495-7310-0000
Asphalt Zipper	0	75,000	0	12-500-495-7410-0000
Drainage Project-Central & Paloma	20,000	0	0	12-500-495-7300-1305
Bucket Truck (New)	0	0	35,000	12-500-495-7420-0000
6-Wheel Dump with Plow (Replacement)	0	0	50,000	12-500-495-7420-0000
Motor Grader	0	0	30,000	12-500-495-7420-0000
Sidewalk Connectivity W Cooley Central to 4th	0	0	48,872	12-500-495-7310-xxxx
Sidewalk Connectivity N Central Ave	0	0	32,935	12-500-495-7310-xxxx
8th Street Sidewalk	20,000	0	0	12-500-495-7300-1501
Park Valley Phase 1 Whipple & 19th Ave	0	0	440,000	12-500-495-7310-xxxx
Rogers Loop	0	0	115,000	12-500-495-7310-xxxx
Public Works Parking Lot	0	0	25,000	12-500-495-7310-xxxx
Downtown Pedestrian Enhancements	742,400	742,400	820,500	12-500-495-7300-1202
Whipple Road - Phase II	686,800	0	0	12-500-495-7300-1208
10 Wheel Dump With Plow	250,000	0	0	12-500-495-7410-0000
Streets Total	4,330,800	3,921,181	3,440,744	

Airport

Runway 6/24 - Safety Area improvements	2,200,000	0	0	41-750-495-7300-3519
De-icing containment facility	300,000	300,000	300,000	41-750-495-7300-1505
Wildlife Hazard Assesment	70,000	0	0	41-750-495-7300-0035
Capital Improvements - Roof	0	23,000	0	41-750-495-7000-0000
Rehab Runway 6/24 (Mill & Overlay)	0	2,950,000	240,000	41-750-495-7300-16##
Pavement Maintenance	0	0	45,000	41-750-495-7310-0000
Equipment - Mower & Accessories	0	0	65,000	41-750-495-7420-0000
Update Sign and Marketing Plan(acip)	80,000	0	0	41-750-495-7300-15##
Power Ground Unit	53,000	0	0	41-750-495-7300-15##
Underground relocation of Powerlines (HWY 77)	1,000,000	500,000	0	41-750-495-7300-1215
Airport Total	3,703,000	3,773,000	650,000	

Wastewater

Manhole Replacements (Inflow & Infiltration)	222,500	195,315	200,000	42-755-495-7300-5871
Wastewater Treatment Plant Expansion	5,782,358	4,227,250	1,053,000	42-755-495-7300-1318
Wastewater Treatment Plant Expansion	3,249,500	2,320,260	0	45-770-495-7300-1318
General Improvements	180,000	187,481	194,000	42-755-495-7310-0000
Jetter	40,000	0	0	42-755-495-7410.0000
10th Place and 9th Place	64,300	64,300	0	42-755-495-7310-1219
City Park Area - Phase 1 Aquatic Center	160,000	0	0	42-755-495-7310-1311
City Park Area - Phase 2 Aquatic Center	375,000	0	0	42-755-495-7310-1411
Westwood Subdivision	0	0	450,000	42-755-495-7310-xxxx
Backhoe (Replace Unit 550)	0	0	110,000	42-755-495-7410-0000
Show Low South Land Exchange	0	0	15,000	42-755-495-7300-xxxx
Line upgrade (8" to 15") E Owens to McNeil	0	0	180,000	42-755-495-7310-xxxx
Days Inn	0	0	95,000	42-755-495-7310-xxxx
6-wheel dump with plow	0	0	50,000	42-755-495-7420-0000
Power washer	0	0	15,000	42-755-495-7420-0000
Emergency Response Trailer	0	0	6,000	42-755-495-7420-0000
Wastewater Total	10,073,658	6,994,606	2,368,000	

Water

Fairway Park 43rd way.cul.cir.loop	528,400	528,400	0	43-760-495-7310-15##
4th Ave from Cooley to Old Linden	155,000	155,000	0	43-760-495-7310-15##
Fools Hollow & Park Valley Water Purchase	189,500	0	0	43-760-495-7300-1225
Savage from Central to Sylvester	165,000	0	0	43-760-495-7310-1409
DOC NPC to Central	0	0	660,000	43-760-795-7310-xxxx
6-wheel dump with plow	0	0	50,000	43-760-495-7420-0000
Power washer	0	0	15,000	43-760-495-7420-0000
Emergency Response Trailer	0	0	6,000	43-760-495-7420-0000
Upsize 4" Main to 8" from Well 3A to Webb Rd	145,000	0	0	43-460-495-7310-1410
PV&FH WATER CO. PURCHASE	151,600	37,900	0	43-760-495-7300-1225
Fairway Park Phase III	0	525,000	0	43-760-495-7310-16##
General Improvements	200,000	200,000	200,000	43-760-495-7310-0000
F250 Truck	0	55,000	0	43-760-495-7410-0000
Asphalt Zipper (split with Wastewater and Streets)	0	31,250	0	43-760-495-7420-0000
304 Mini-ex w/trailer	0	80,000	0	43-760-495-7420-0000
Water Total	1,534,500	1,612,550	931,000	

Total Capital **24,255,818** **21,955,535** **13,405,544**

CIP Reserves

Parks Development Impact Fees	0	0	0	23-400-490-8140-0000
Open Space Development Impact Fees	0	0	0	25-400-490-8140-0000
Parks & Recreation Facilities Impact Fees	0	0	0	26-400-490-8140-0000
Improvement District #5	0	0	0	35-730-490-8140-0000
Public Transportation	0	89,000	0	15-530-490-8140-0000
Improvement District #6	0	0	0	36-735-490-8140-0000
Improvement District #7	0	92,900	92,900	37-737-490-8140-0000
Water Operations	0	0	0	43-760-490-8140-0000
Water Development Impact Fees	0	0	119,362	44-765-490-8140-0000
Water Capacity Fees	0	0	0	52-770-490-8140-0000
Wastewater Development Impact Fees	0	0	0	45-770-490-8140-0000
Water Capacity Fees	0	120,400	80,600	53-765-490-8140-0000
Wastewater	0	0	0	42-755-490-8140-0000
Refuse Collection	0	0	0	47-780-490-8140-0000
Show Low Bluff CFD - SA	0	0	0	75-730-490-8140-0000
Show Low Bluff CFD - GO	0	602,300	0	76-730-490-8140-0000
CIP Reserves Total	0	904,600	292,862	

Total Capital and CIP Reserves **24,255,818** **22,860,135** **13,698,406**