

City of Show Low, Arizona
FY2018 Final Budget



MAYOR

Daryl Seymore

Vice-Mayor

Brent Hatch

Council Members

Gene Kelley
John Leech Jr.
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

CITY OF SHOW LOW, ARIZONA
FY2018 RECOMMENDED BUDGET
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City of Show Low, Arizona
Budget Calendar
FY2018

<u>Date</u>	<u>Activity</u>
Tuesday, January 17 6:00 P.M.	City Council Budget Study Session
Thursday, January 19 6:00 P.M.	Town Hall Budget Meeting
Friday, February 10	Department budget requests due to Finance – Review and compile requests
Ongoing	City Manager and budget staff review and revise budget requests with departments; develop recommended budget
Monday, February 20	City Manager and budget staff begin budget reviews with all departments
Monday, March 27	City Manager review of final recommended budget
Friday, March 31	Recommended budget delivered to Council
Tuesday, April 4 6:00 P.M.	City Council Budget Study Session and Presentation of City Manager's Recommended Budget
Thursday, April 6 6:00 P.M.	Town Hall Budget Meeting and City Council Budget Study Session
Thursday, April 20 6:00 P.M.	City Council Budget Study Session
Thursday, April 27 6:00 P.M.	City Council Budget Study Session (if needed)
Tuesday, May 16 7:00 P.M.	Presentation of Changes to City Manager's Recommended Budget and Tentative Budget Overview
Tuesday, June 6 7:00 P.M.	Council Adoption of Tentative Budgets – sets expenditure limitation 1. Publish City's tentative budget for two consecutive weeks in local paper (Friday, June 10, and Friday, June 17)
Tuesday, June 20 7:00 P.M.	Public Hearing on Final Budget and Council Adoption of Final Budget
Tuesday, July 18 7:00 P.M.	Adopt Secondary Property Tax Levy

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

CITY OF SHOW LOW FY2018 FINAL BUDGET

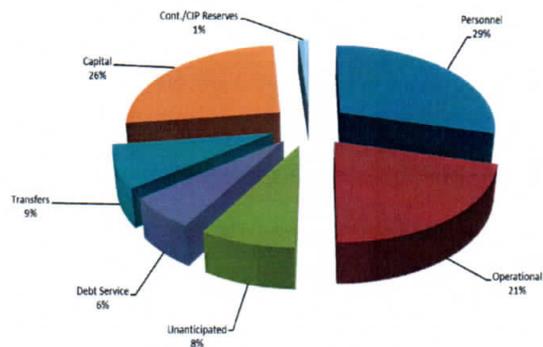
June 20, 2017

Honorable Mayor and City Council:

We are pleased to submit to you the Final budget for the City of Show Low for fiscal year 2018 (July 1, 2017 through June 30, 2018). 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 **\$48,524,686** expenditure limitation budget includes:

1. \$14,080,300 for Personnel Costs
2. \$10,246,400 for Operational Costs
3. \$4,076,879 for inter-fund transfers
4. \$2,936,700 for Debt Service
5. \$12,562,000 for Capital
6. \$622,407 for Contingencies/CIP Reserves
7. \$4,000,000 for Unanticipated

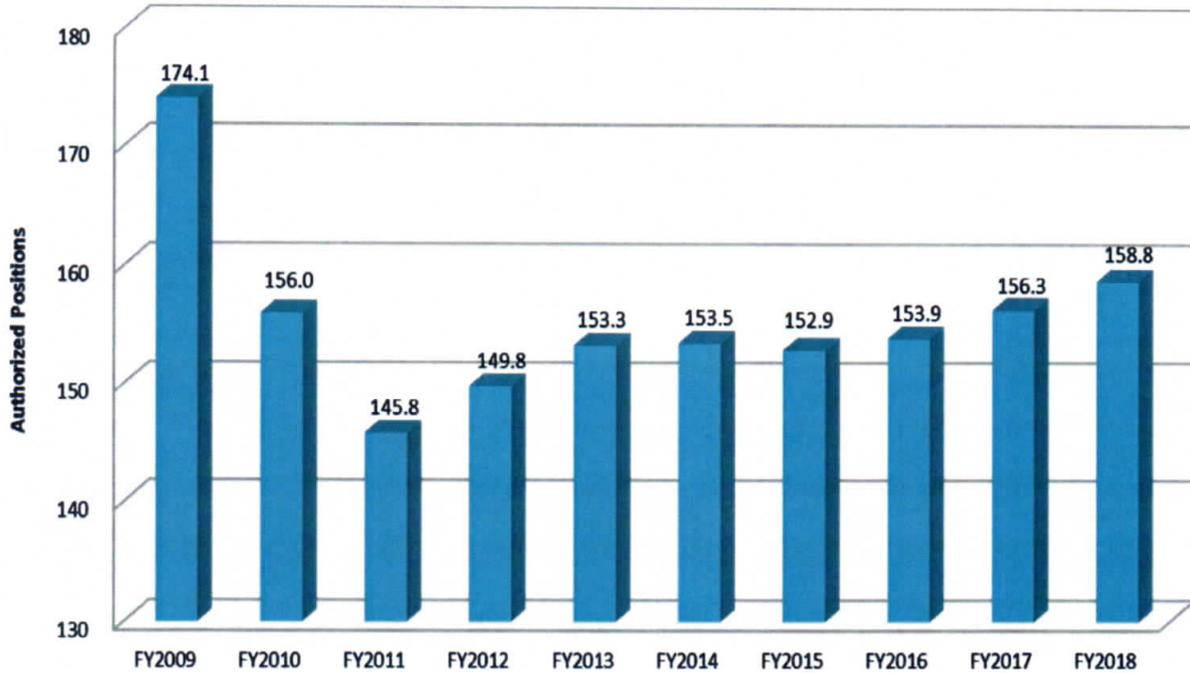


Revenue collection levels have stabilized and are generally projected to continue at current levels. Our single most significant source of General Fund income is the local sales tax (TPT). Based on current trends, sales tax collections for FY2017 are anticipated to be \$10.2 million, exceeding our budget estimates by \$500,000 (5.3%). As with state-shared revenues, this is a number that is conservatively estimated and programmed in the budget at 95%.

Building-related revenues are continuing to show signs of improvement. Non-grant revenues in the General Fund are projected to decrease by approximately \$73,591 (0.49%) from the FY2017 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. This more conservative approach will allow us more flexibility in addressing any financial challenges or revenue modifications that may arise throughout the fiscal year. When compared to the FY2017 amended budget, non-grant revenue in the General Fund is anticipated to increase by \$530,935 (3.69%). This increase is due to increased state shared revenues. As presented, the budget is balanced, conservative, and fiscally sound.

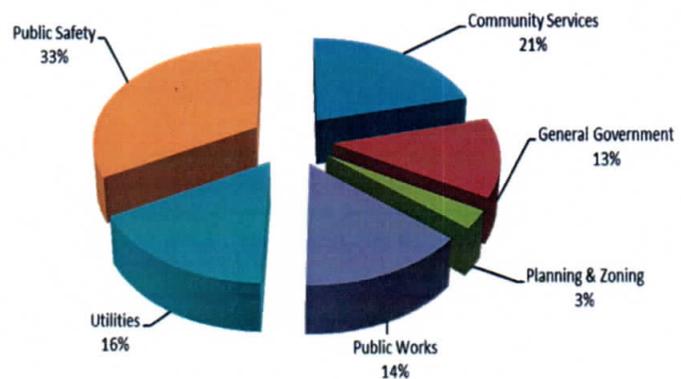
State-shared revenue distributions included in the budget for FY2018 are based on Arizona Department of Revenue (ADOR) estimates. ADOR estimates that distributions to the city in FY2018 will increase approximately \$141,031 (3.37%) from FY2017. As state-shared revenues make up approximately 6% of total 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.

All departments submitted budget requests that concentrated on improving 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, and debt service.



Personnel:

Overall, the number of authorized positions citywide is 158.8 FTEs, an increase of 2.5 FTE’s from FY2017 and a total reduction of 15.3 FTEs (9.6%) from our highpoint in FY2009. This increase is a result of the possible addition of a Customer Service Representative for Police due to the completion of the new Public Safety Building, the addition of an Airport Lineman, and additional part-time labor for the Library. 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 \$14 million in personnel costs across all funds and departments, an increase of 6.29% over the FY2017 amended budget. The following are some of the driving factors in this expenditure area:

- A 2.0% increase is included for all regular employees in addition to a one time (up to 1%) bonus dependent on revenue collections. Estimated increase cost: \$214,814, plus benefits.
- Mandatory retirement contribution rates have been adjusted for the Arizona State Retirement System. The combined rate for FY2018 is 23% (an increase of 0.04%) over FY2017 which both the employee and the City pay equally at a rate of 11.50%. Estimated increase cost: \$20,971.
- Mandatory retirement contribution rates have been adjusted for the Public Safety Retirement System in the form of a three-tiered program. The combined rate for FY2018 is 51.73% (an increase of 10.73% over FY2017) of which the employees who began PSPRS membership after July 19, 2011 will pay 11.65% and the City will pay 40.08%. Employees who began PSPRS membership on or before July 19, 2011 will pay 7.65% and the City will pay 44.08%. Any employee who begins PSPRS membership on or after July 1, 2018 will pay 7.13% and the City will pay 7.13%. Estimated increased cost: \$252,910. In addition to the increase, the City will make a one-time payment in the amount of \$200,000.
- 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: \$149,891 (a 0.13% increase over FY2017). The increase accounts for the retirement of personnel and a full PTO payout.
- Two and a half new positions have been included in the recommended budget: one for the Police Department (Customer Service Representative) with the completion of the new Public Safety Building and conditional requirements met, the second is an Airport Lineman, and the third is a part-time Library Clerk.

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 FY2018 budget:

- For FY2017 the tax rate for the Street Light Improvement District (SLID) is \$0.1401. This year (FY2018) 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 \$218,000.
- 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	FY2018 Set-aside
General Fund	\$ 2,956,598	\$ 3,000,000
Water Operations	\$ 669,713	\$ 675,000
Wastewater Operations	\$ 415,445	\$ 425,000

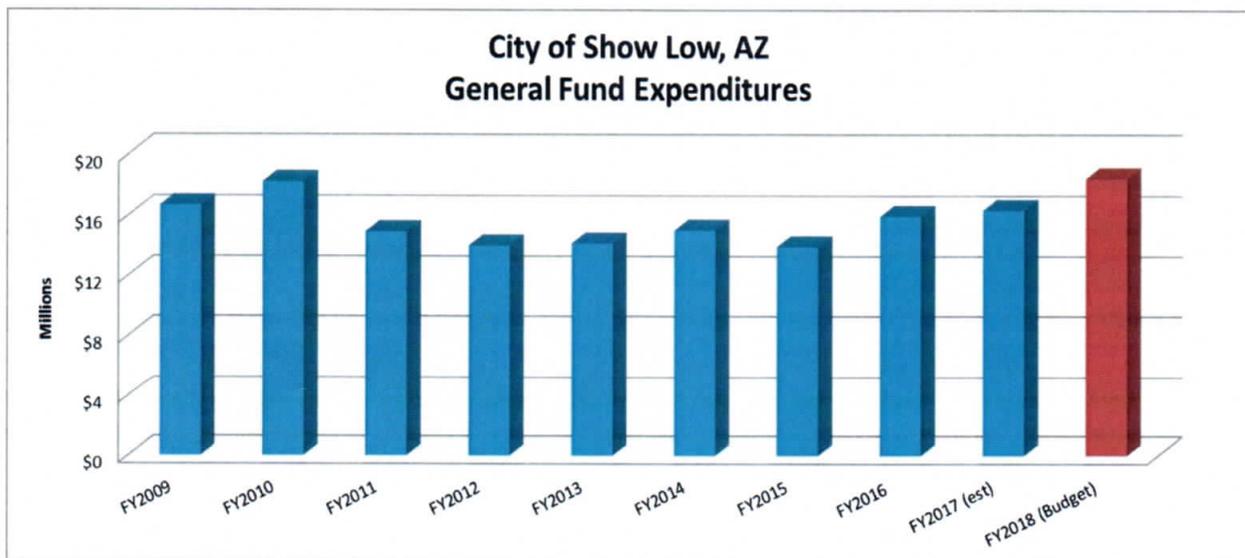
Capital Projects

For FY2018, capital projects proposed for all funds total approximately \$12,667,000, a decrease of \$3,536,535 (21.8%) over FY2017, the majority of this decrease is due to the completion of the Public Safety Building in FY2017. Projects include equipment purchases, road improvements, overlays, water and sewer line replacements, regional airport enhancements, new sidewalks, and capital project not completed in FY2017 that are carried forward into FY2018. 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 124**).

General Fund

The General Fund is the major operating fund of the City with proposed expenditures for FY2018 totaling \$18,423,706. This is an increase of \$509,906 (2.8%) over the FY2017 amended budget and an increase of \$2,098,440 (12.9%) over the FY2017 estimated actual. The increase in budget is due mainly to a reorganization of the Projects/Capital Grants Fund (22). Only grant funded purchases will be in the Projects/Capital Grants Fund (22) as recommended during the FY2016 budget year audit. All non-grant capital projects are now in the general fund department responsible for the project. Based on our conservative budget practices, it is anticipated that actual expenditures will be less than the budget.



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 (\$1.2 million) 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 FY2018 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 final budget for FY2018. More detailed information about each City function, and proposed capital projects, is available in the various sections of this final budget document.

As always, we are available to answer questions that you or any citizen may have.

Respectfully submitted,

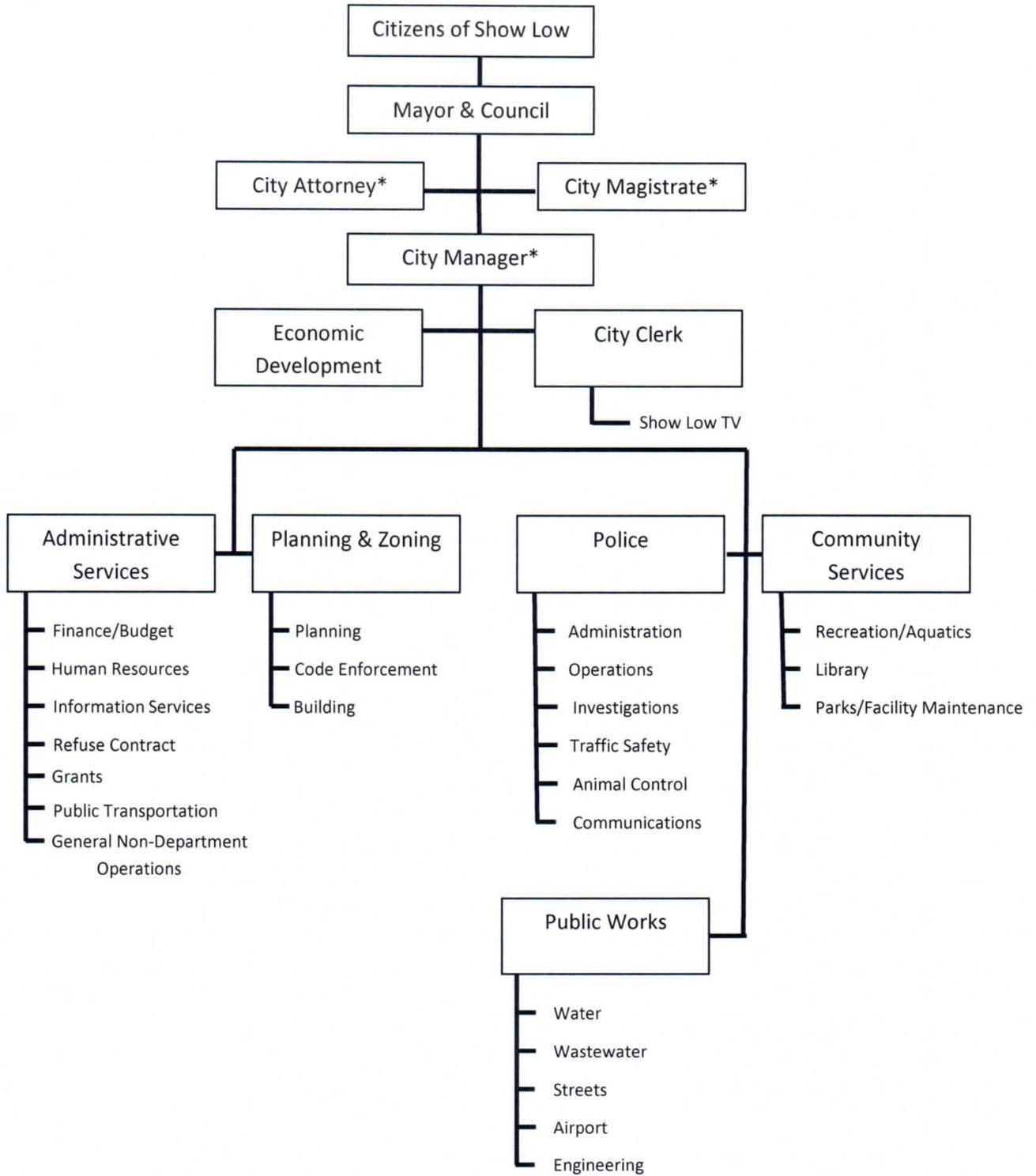


Ed Muder,
City Manager



City of Show Low, Arizona

Organizational Chart



*Appointed by Council



City of Show Low, Arizona
Personnel Listing – by Department
FY2018 Budget

Department	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FTE Increase (Decrease)
City Attorney	0.0	1.6	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	3.0	3.0	3.0	2.5	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	9.2	10.0	10.0	10.0	10.0	10.0	10.0	0.0
Planning & Zoning	4.5	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	8.5	0.5
Information Services	2.0	2.0	2.0	2.0	2.0	2.0	2.0	0.0
Parks Maintenance	3.0	3.0	3.0	7.0	8.0	8.0	8.0	0.0
Facilities Maintenance	4.5	4.0	4.0	0.0	0.0	0.0	0.0	0.0
Engineering	5.0	6.0	6.0	6.0	6.0	6.0	6.0	0.0
Police	49.4	49.1	49.1	48.1	48.1	49.1	50.1	1.0
Recreation	14.2	14.2	14.4	14.8	14.80	14.80	14.8	0.0
City 4 TV	2.0	2.3	2.3	2.3	2.30	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	11.0	11.0	11.0	11.0	11.0	11.0	11.0	0.0
Airport	4.5	4.1	4.1	4.1	4.1	4.5	5.5	1.0
Wastewater	10.5	10.0	10.0	10.0	11.0	12.0	12.0	0.0
Water	<u>13.5</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>	<u>14.0</u>	<u>14.0</u>	<u>14.0</u>	0.0
Total	<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>158.8</u>	<u>2.5</u>

Elected and Commission

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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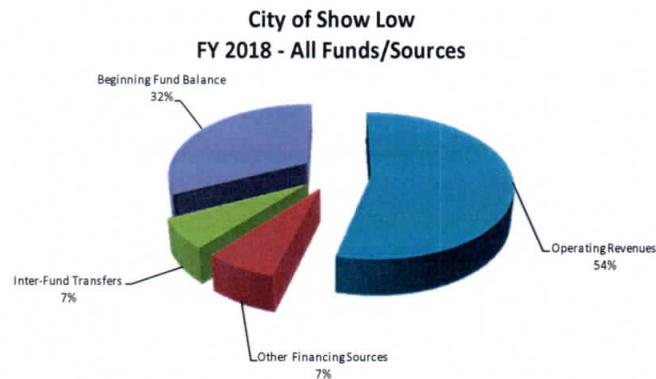
City of Show Low, Arizona FY2018 Revenues

For FY2018 General Fund revenue are estimated to increase 3.69% over the FY2017 budget and decrease 0.49% from the FY2017 year-end estimate. All major general fund revenues including state-shared revenues, local sales tax, and permit activity are projected to increase slightly when compared to FY2017 estimates.

As presented, the FY2018 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 \$58,680,922 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 typically be used to fund capital or one-time expenditures.

Table 1

**City of Show Low, AZ
FY2018 Revenue Sources
Fund Summary**

	Operating Revenues	Transfers In	Other Financing	Beginning Fund Balance	Total Sources
General Fund	14,220,477	1,061,450	-	6,124,405	21,406,331
HURF	2,414,580	1,190,930	-	1,459,990	5,065,500
SLID	218,300	-	-	8,910	227,210
Public Transportation	923,785	91,174	-	138,406	1,153,365
Cemetery	32,375	-	-	85,789	118,164
Capital Projects/Grants Fund	66,250	7,000	4,000,000	609,627	4,682,877
Library Development Fee	-	-	-	22,821	22,821
Transportation Development Fee	40,000	-	-	53,900	93,900
Debt Service	26,300	996,767	-	1,190,624	2,213,691
Improvement District #6	490,300	-	-	4,390	494,690
Improvement District #7	81,800	-	-	2,072	83,872
Airport	1,950,645	68,092	-	281,663	2,300,400
Wastewater	2,502,667	284,402	-	3,980,286	6,767,355
Water	4,018,275	30,000	-	2,719,535	6,767,810
Water Development Impact Fee	-	-	-	221,607	221,607
Wastewater Development Impact Fee	-	-	-	492,602	492,602
Wastewater Capacity Fee	150,500	-	-	28,800	179,300
Water Capacity Fee	35,500	-	-	507,721	543,221
Refuse	907,489	-	-	169,723	1,077,212
Aquatic	94,800	333,495	-	51,505	479,800
Self-Insured Medical	2,095,467	-	-	1,174,574	3,270,041
Show Low Bluff - Special Assesment	160,100	-	-	232,444	392,544
Show Low Bluff	47,000	-	-	579,137	626,137
TOTAL	30,476,610	4,063,310	4,000,000	20,141,003	58,680,922

Transfers

Inter-fund transfers total \$4,063,310. Transfers in are budgeted as follows:

1. HURF: \$1,190,930 from the General Fund
2. Public Transportation: \$91,174 from the General Fund
3. Water Beautification Program: \$30,000 from General Fund
4. Capital Projects/Grants Fund: \$7,000 from the General Fund
5. Aquatic Center: \$333,495 from the General Fund
6. Wastewater Capacity: \$284,402 to Wastewater
7. Airport: \$68,092 from the General Fund

8. Debt Service: \$996,767
 - a. \$899,715 from the General Fund
 - b. \$67,800 from the Transportation Fund
 - c. \$8,200 from the Wastewater Fund
 - d. \$20,607 from Library Development Fund
 - e. \$445 from the Parks & Recreation Development Fee Fund.

9. General Fund: \$1,061,450
 - a. from Refuse Fund: \$75,000
 - b. from Water Fund: \$216,200
 - c. from Wastewater Fund: \$216,200
 - d. from Improvement District #5: \$28
 - e. from Improvement District #6: \$15,000
 - f. from Improvement District #7: \$3,000
 - g. from Community Facilities District: \$4,000
 - h. from Recreation DIF Fund: \$445
 - i. Capital Projects/Grants Fund: \$440,677
 - j. from Public Transportation: \$90,900

Beginning Fund Balance

The estimated beginning fund balance of \$20,141,003 includes \$3,000,000 of emergency General Fund reserves (\$1.0 million voter-required), \$1,875,000 of Water Fund reserves (\$1,200,000 for a water treatment plant), and \$425,000 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.

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 and may only be used with council approval should additional revenue become available (e.g., grants).

Operating Revenues

Operating revenues are estimated at \$30,476,610 for FY2018. The largest portion of operating revenues is the City of Show Low's local taxes (\$11,155,200), which are comprised of local sales taxes, franchise fees, and special district assessments. Following this is utility fee revenue (\$7,493,931), which includes all water, wastewater, and sanitation fees. The next largest category is State-shared revenues (\$4,318,263). After state-shared revenues are charges for service (\$3,799,739), which include all recreation fees, dispatch fees, impact fees, capacity fees,

building inspection fees, and engineering inspection fees, followed by intergovernmental revenue, which is comprised mainly of airport, transit, and police grants/intergovernmental agreements (\$2,822,435). Fines and forfeitures (\$134,100) include all remaining photo enforcement citations as well as other citations. The remaining sources combined make up approximately \$752,942 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

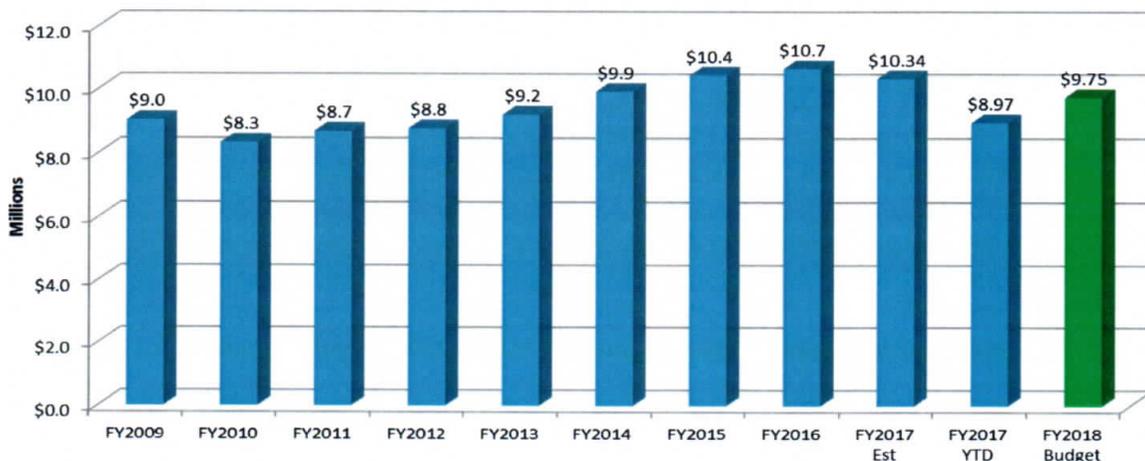
The General Fund operating revenue estimate of \$15,281,927 represents an increase of \$460,556 (3.11%) over the FY2017 amended budget of \$14,821,371 and a decrease of \$144,446 (0.94%) from the FY2017 year-end estimated actual. Overall General Fund revenue is staying relatively constant when compared 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 40% of all operating revenue earned by the City.

Local Transaction Privilege Tax (TPT)

The local TPT (or sales tax) is 2.0% and is anticipated to generate approximately \$9.75 million in FY2018. 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%. Retail trade continues to be the single most important aspect of the local TPT for the City, accounting for approximately 80% 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 FY2018 collections will be similar FY2017 estimates; we have conservatively programmed this revenue at 95% of FY2017 estimates.

Local Sales Tax (2%)

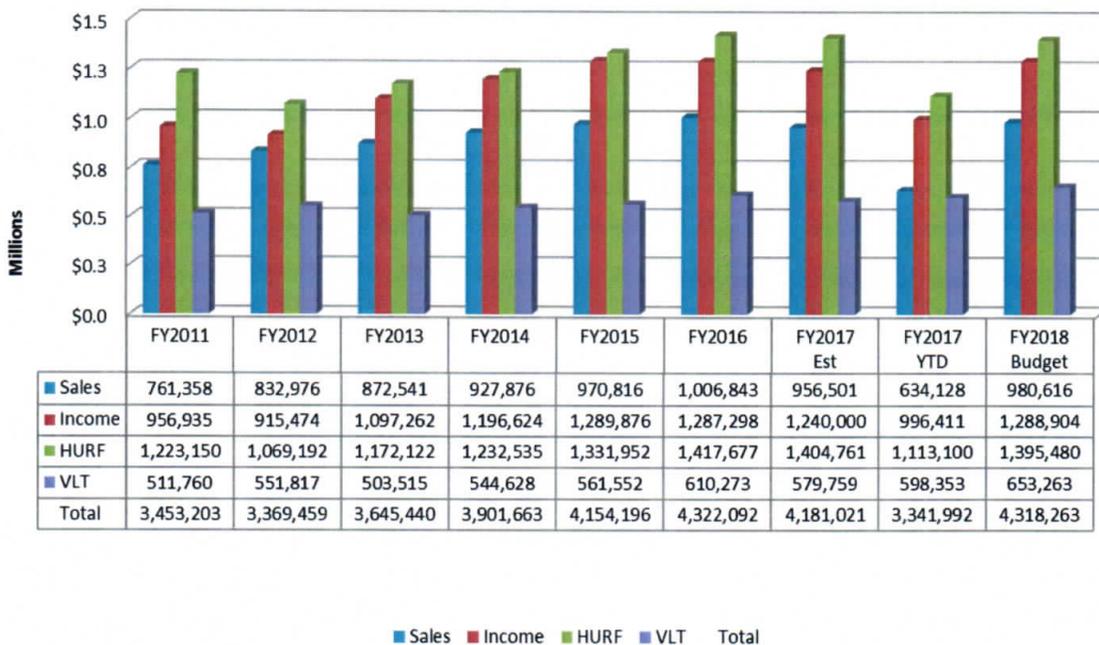


State-Shared Revenue

State-shared revenues represent 20% of General Fund operating revenues. The four sources of state-shared revenues are state-shared income taxes (\$1,288,904), state-shared sales tax (\$980,616), vehicle license tax (\$653,263), and HURF (\$1,395,480). Distribution of these funds is based on actual collections and population.

For FY2018 the city is projecting total distributions to be \$4,318,263, with a slight increase (\$137,242) over the FY2017 estimate. State-shared income tax is based upon actual collections in 2017 and will increase slightly (\$48,904) in FY2018 distributions. State-shared sales tax and vehicle license tax are also expected to increase slightly (\$97,619) when compared to the FY2017 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 2018.

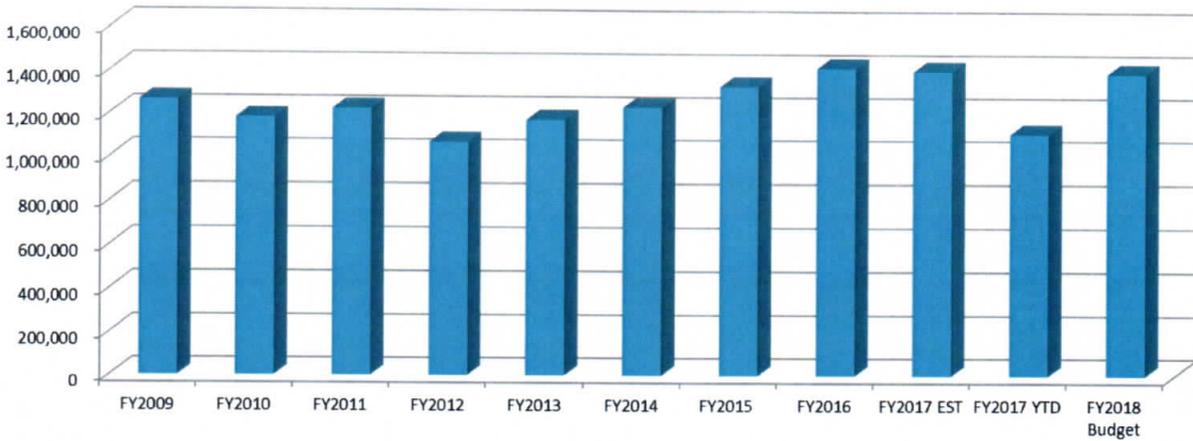
State Shared Revenues



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 FY2018 the city is projecting distributions to be \$1,395,480, per state estimates. As with other state-shared revenues, the budget for HURF is programmed at 95% of the state-provided number (\$1,466,600), a slight increase (\$45,750) over FY2017.

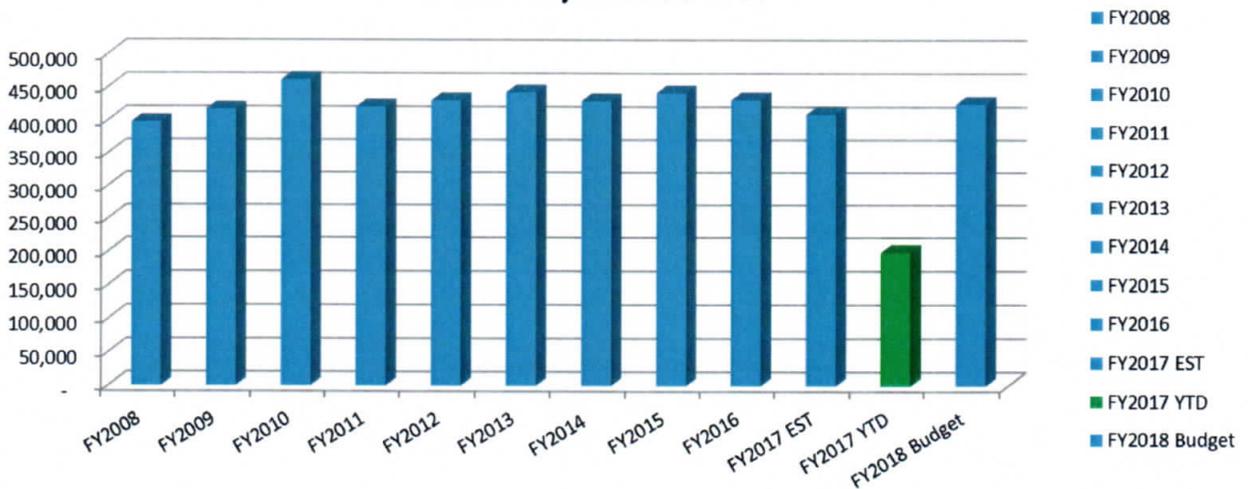
HURF



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 FY2018. These fees are set at 2% for all utilities except cable which is set at 3%.

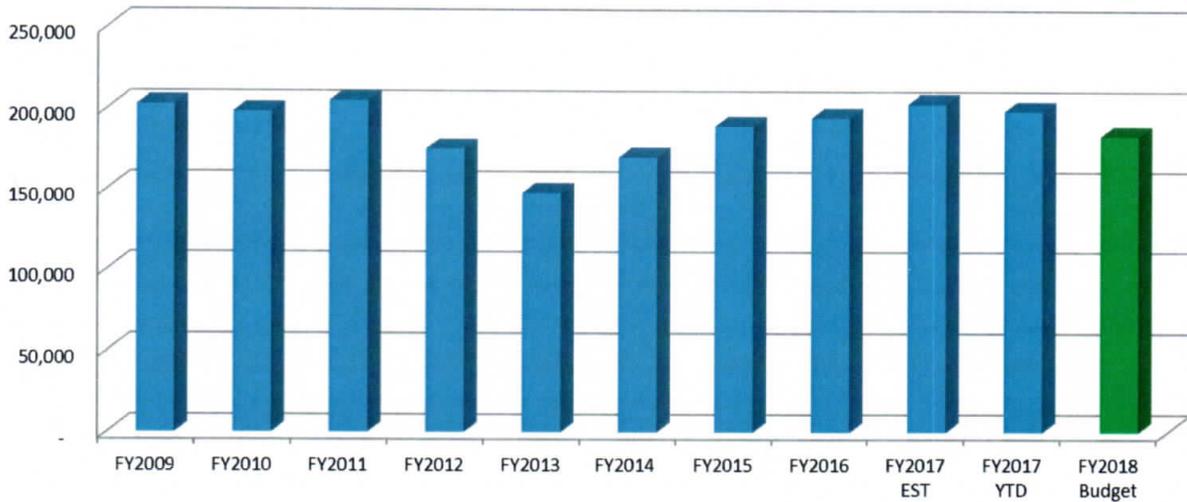
Franchise/License Fees



Planning, Building & Engineering Fees

User fees related to the ongoing development of the City have increased slightly 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 FY2018 we are projecting a total of \$183,500 in development-related user fees, a slight increase over the adopted FY2017 budget and a slight decrease from the FY2016 actual (and a drop of 85% from our peak in FY2007).

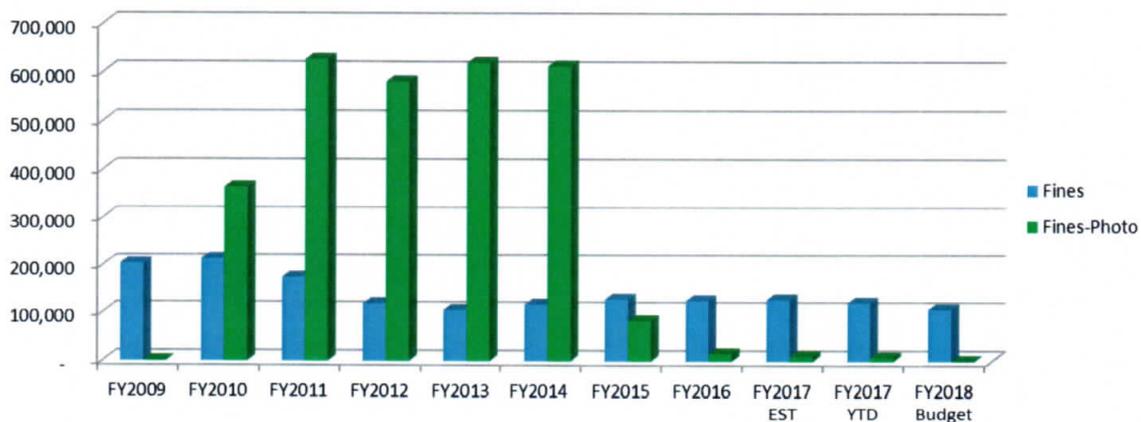
Planning, Building & Engineering Fees



Fines, Forfeitures, and Penalties

Representing 0.48% 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 FY2018 to be \$74,593, a decrease (\$13,460) from FY2017 estimates.

Fines & Forfeitures



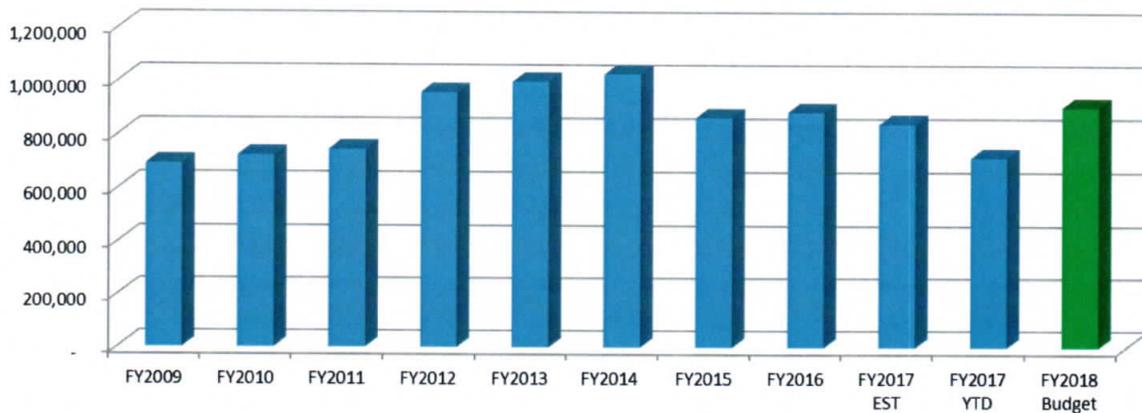
Enterprise Funds

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

Sanitation

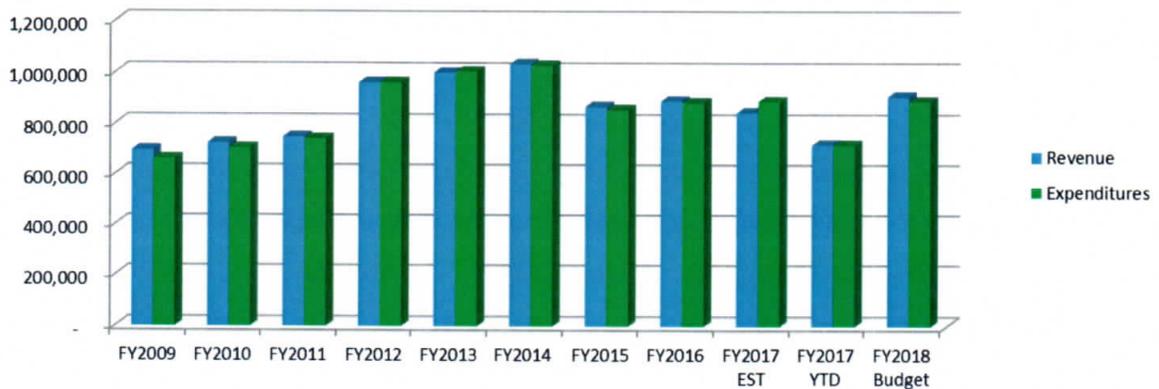
The Sanitation Fund anticipates providing curbside trash and recycling service to 5,019 residences per month in FY2018. The majority of customers will pay the standard rate of \$14.67 per month for this service, the same rate as FY2017. The refuse collection fee is anticipated to generate revenue of \$905,489 in FY2018.

Sanitation Use Fees



Revenue projections for FY 2018 do not include increased fees associated with the contractual annual CPI (Consumer Price Index) and fuel increase effective on July 1st of each year.

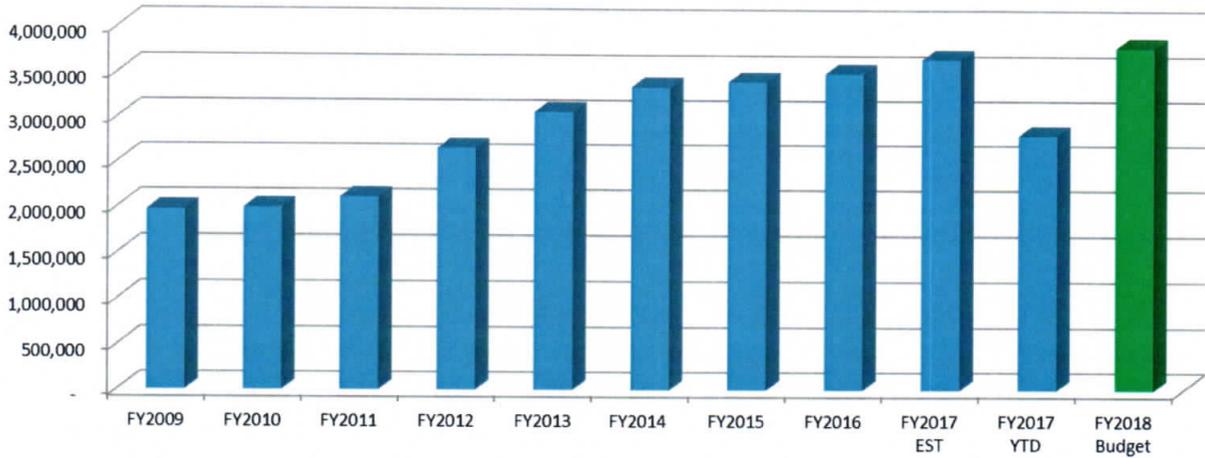
Sanitation Fund Comparison of Revenues/Expenditures



Water Fund

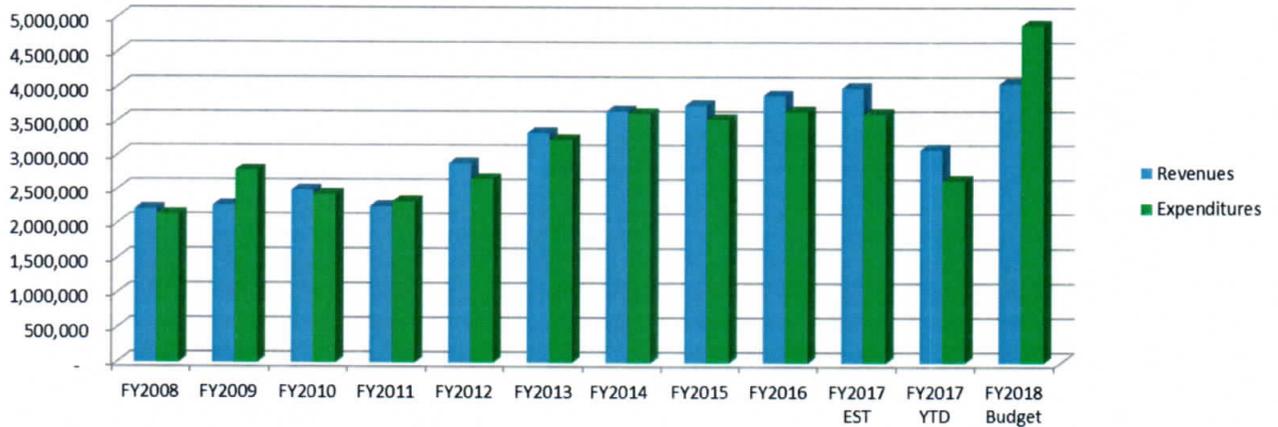
Revenue projections for the Water Fund assume that approximately 7028 customers will be serviced on a monthly basis. Revenue from user fees is projected at \$3,789,680 in FY2018.

Water Use Fees



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 \$28.68 per month to \$665.09 per month based on meter size (plus 25% for customers located outside the city limits).

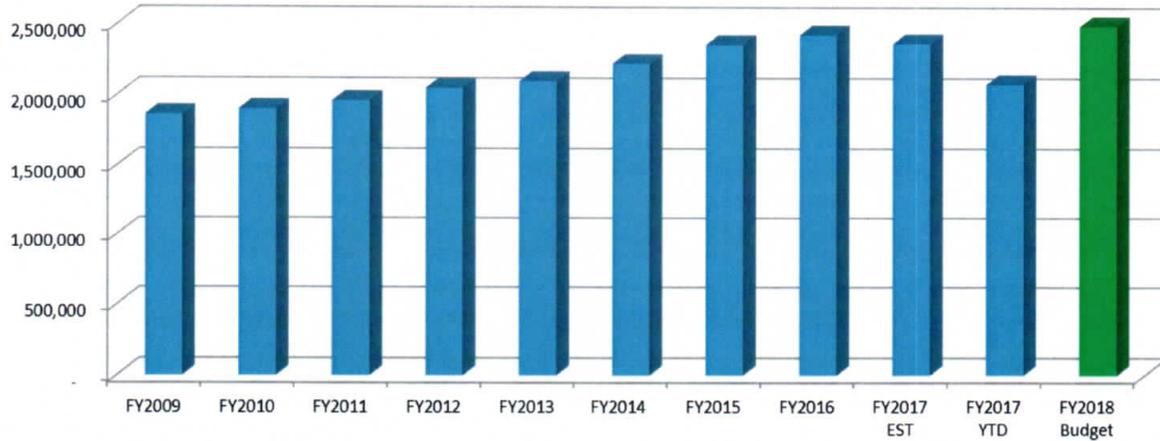
Water Fund Comparison of Revenues/Expenditures



Wastewater Fund

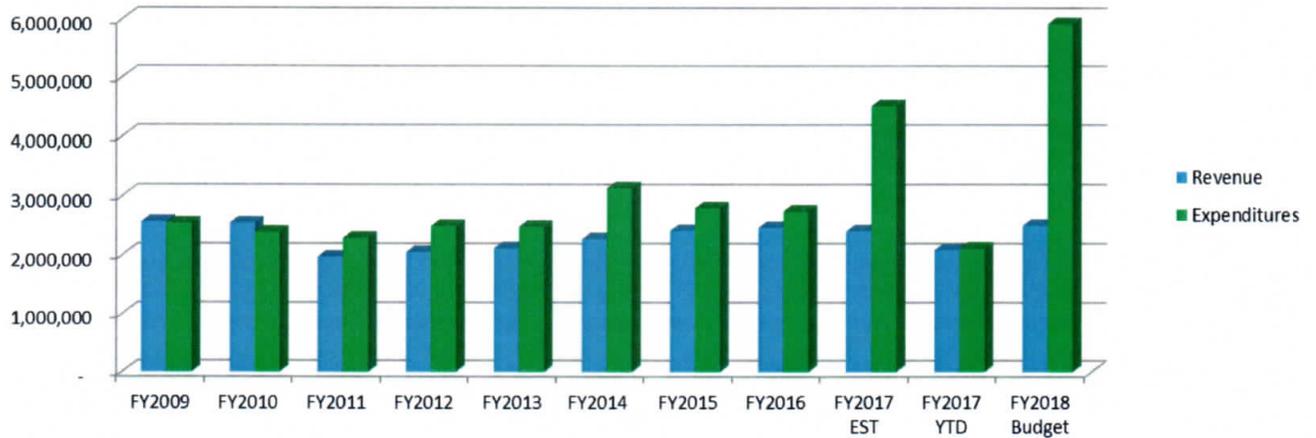
It is anticipated that the Wastewater utility will provide service to approximately 5,686 connections per month. The number of customers is projected to remain relatively flat, which will result in relatively flat revenue. Revenue from user fees is projected at \$2,491,167 for FY2018.

Wastewater Use Fees



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 \$30.81 per month to \$42.66 per month based on type of connection (i.e., residential, hospital, restaurant, etc.).

Wastewater Fund Comparison of Revenues/Expenditures



Other Funds

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



City of Show Low, Arizona
City Council
FY2018 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 \$346,100 is a 0.3% decrease from the FY2017 amended budget of \$347,200. When adjusted for the \$250,000 council contingency reserves, the budget decreases \$1,100 (1.1%). Dues & Memberships has been increased to cover the increased cost for League of Arizona Cities and Towns and NACOG memberships.

City of Show Low, AZ					
City Council					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
Council					
Personnel Expenditures					
SALARIES & WAGES	47,017	47,226	46,800	46,800	46,800
FICA	3,581	3,581	3,600	3,600	3,600
WORKER'S COMP	143	141	200	200	300
Total Personnel	50,741	50,949	50,600	50,600	50,700
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	-	-	-	-	500
OTHER CONTRACTUAL SERVICE	120	170	-	-	-
TRAVEL & TRAINING/STAFF	(430)	879	18,000	18,000	18,000
TRVL & TRNG/NON-STAFF BUDGET	-	300	2,500	2,500	2,500
DUES & MEMBERSHIPS	14,622	13,091	16,000	16,000	16,800
EXPENDABLE MATERIALS	4,381	5,603	5,000	5,000	5,000
POSTAGE	577	84	100	100	100
CONTINGENCY RESERVE	-	-	250,000	75,000	250,000
Merchandise Sales	-	-	5,000	5,000	2,500
Total Operating	19,270	20,127	296,600	121,600	295,400
Total Council	70,011	71,076	347,200	172,200	346,100

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					
	Actual	Actual	Budget	Budget	
	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</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
FY2018 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 \$452,300 represents a \$4,200 (0.9%) decrease from the FY2017 amended budget of \$456,500. Of this amount, \$395,500 (88%) 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 2018					
	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimate	FY 2018 Budget
City Manager					
Personnel Expenditures					
SALARIES & WAGES	229,437	237,180	241,300	241,300	263,000
EXCELLENCE PAY	19,709	21,341	30,000	30,000	35,000
MEDICAL INSURANCE	26,214	26,673	38,200	29,000	39,200
FICA	16,966	17,334	15,500	15,500	16,600
RETIREMENT	26,809	28,957	28,700	28,700	31,300
WORKER'S COMP	680	708	800	800	900
OTHER ERE	314	319	600	600	600
DEFERRED COMP ALLOWANCE	7,983	8,707	8,400	8,400	9,300
Total Personnel	328,112	341,221	363,500	354,300	395,900
Operating Expenditures					
REPRODUCTION & PRINTING	-	-	100	100	100
TRAVEL & TRAINING/STAFF	4,830	4,154	5,000	5,000	5,000
DUES & MEMBERSHIPS	607	3,300	3,000	3,000	3,000
EXPENDABLE MATERIALS	204	422	900	500	900
POSTAGE	8	13	-	-	-
BOOKS & SUBSCRIPTIONS	149	211	200	200	200
ECONOMIC DEVELOPMENT	9,716	7,534	30,000	30,000	30,000
Event Sponsorship Tourism	-	-	15,000	15,000	15,000
AUTO PARTS & LABOR	1,104	1,184	900	900	900
FUELS & LUBRICANTS	784	606	1,300	1,000	1,300
TELEPHONE	144	37	1,600	750	-
Total Operating	17,546	17,460	58,000	56,450	56,400
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	35,000	33,951	-
Total Capital	-	-	35,000	33,951	-
Total City Manager	345,658	358,681	456,500	444,701	452,300

**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					
	Actual	Actual	Budget	Budget	
	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</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
FY2018 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 \$274,300 is \$13,100 (or 5%) higher than the amended FY2017 budget amount of \$261,200.

City of Show Low, AZ					
City Attorney					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
City Attorney					
Personnel Expenditures					
SALARIES & WAGES	122,136	127,434	132,300	132,300	141,800
PART-TIME WAGES	20,135	20,310	23,400	23,400	24,600
MEDICAL INSURANCE	15,226	14,980	19,100	19,100	19,600
FICA	10,647	10,812	10,900	10,900	11,600
RETIREMENT	16,388	16,701	17,900	17,900	19,100
WORKER'S COMP	395	404	500	500	500
OTHER ERE	168	168	400	400	400
Total Personnel	185,096	190,810	204,500	204,500	217,600
Operating Expenditures					
COUNTY PROSECUTION	35,033	35,033	35,100	35,100	35,100
GENERAL COUNSEL	-	-	15,000	3,000	15,000
OUTSIDE LITIGATION	-	1,200	-	-	-
LEGAL ADS & NOTICES	512	-	400	-	400
TRAVEL & TRAINING/STAFF	1,231	1,795	3,000	2,000	3,000
DUES & MEMBERSHIPS	560	525	700	560	700
EXPENDABLE MATERIALS	273	307	400	200	400
POSTAGE	112	81	400	100	400
BOOKS & SUBSCRIPTIONS	1,185	1,309	1,500	1,309	1,500
TELEPHONE	134	24	200	100	200
Total Operating	39,040	40,274	56,700	42,369	56,700
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total City Attorney	224,135	231,083	261,200	246,869	274,300

**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>FY2015</u>	<u>Actual</u> <u>FY2016</u>	<u>Budget</u> <u>FY2017</u>	<u>Budget</u> <u>FY2018</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
FY2018 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 \$304,000 is a \$7,500 (2.4%) decrease from the FY2017 amended budget of \$311,500.

City of Show Low, AZ					
City Clerk					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
City Clerk					
Personnel Expenditures					
SALARIES & WAGES	151,127	166,047	181,400	171,400	187,300
MEDICAL INSURANCE	25,480	25,385	38,200	28,200	39,200
FICA	11,255	12,209	13,900	13,900	14,300
RETIREMENT	17,412	18,800	20,800	20,800	21,500
WORKER'S COMP	458	495	600	600	600
OTHER ERE	270	279	400	400	400
Total Personnel	206,001	223,215	255,300	235,300	263,300
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	780	780	800	800	800
OTHER CONTRACTUAL SERVICE	430	452	500	500	500
ADVERTISING & PUBLICITY	725	961	1,000	1,000	1,500
LEGAL ADS & NOTICES	1,585	874	3,000	3,000	3,000
REPRODUCTION & PRINTING	4,480	7,253	4,500	4,500	4,500
TRAVEL & TRAINING/STAFF	1,428	1,331	3,500	3,500	3,500
DUES & MEMBERSHIPS	400	510	500	500	500
EXPENDABLE MATERIALS	781	511	900	900	900
POSTAGE	62	60	200	200	200
BOOKS & SUBSCRIPTIONS	49	50	100	100	100
RENTAL & MAINTENANCE CONTRACTS	3,929	2,947	5,000	5,000	5,000
TELEPHONE	121	15	200	200	200
ELECTION EXPENSES	7,658	(46)	36,000	24,207	20,000
Total Operating	22,426	15,697	56,200	44,407	40,700
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	-	-	-
VEHICLE PURCHASE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total City Clerk	228,428	238,912	311,500	279,707	304,000

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

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

Position Summary					
City Clerk					
	<u>Actual</u> <u>FY2015</u>	<u>Actual</u> <u>FY2016</u>	<u>Actual</u> <u>FY2017</u>	<u>Budget</u> <u>FY2018</u>	<u>change</u>
City Clerk	1.0	1.0	1.0	1.0	0.0
Deputy City Clerk	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

Capital:

No capital items have been programmed for this department.



City of Show Low, Arizona
Show Low TV
FY2018 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 \$205,700 is an increase of \$2,100 (1.0%) over the FY2017 budget of \$203,600.

City of Show Low, AZ					
Show Low TV					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
Show Low TV					
Personnel Expenditures					
SALARIES & WAGES	73,694	76,989	78,900	78,900	81,300
PART-TIME WAGES	38,009	39,477	40,100	40,100	39,300
MEDICAL INSURANCE	18,571	10,574	19,100	11,100	19,600
FICA	8,255	8,714	9,100	9,100	9,200
RETIREMENT	8,499	8,739	9,100	9,100	9,300
WORKER'S COMP	917	940	1,100	1,100	1,000
OTHER ERE	132	137	200	200	200
RECRUITMENT & PROCESSING	898	532	-	-	-
Total Personnel	148,974	146,101	157,600	149,600	159,900
Operating Expenditures					
OTHER CONTRACTUAL SERVICE	12,300	20,318	16,000	16,000	14,800
TRAVEL & TRAINING/STAFF	2,730	2,814	3,000	3,000	3,000
DUES & MEMBERSHIPS	-	539	400	400	400
EXPENDABLE MATERIALS	4,958	3,171	3,600	3,600	3,600
POSTAGE	406	83	200	200	200
SMALL EQUIPMENT/CAPITAL	16,947	10,437	16,000	16,000	17,000
AUTO PARTS & LABOR	649	257	500	500	500
FUELS & LUBRICANTS	1,142	796	1,000	1,000	1,000
REPAIRS & MAINTENANCE	1,217	2,897	3,900	3,900	3,900
TELEPHONE	925	1,012	1,400	1,400	1,400
Total Operating	41,274	42,325	46,000	46,000	45,800
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	-	-	-
VEHICLE PURCHASE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total Show Low TV	190,248	188,426	203,600	195,600	205,700

**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>FY2015</u>	<u>Actual</u> <u>FY2016</u>	<u>Actual</u> <u>FY2017</u>	<u>Budget</u> <u>FY2018</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
FY2018 Budget

Program Goal:

The General Operations Department is structured to support the general operating activities of the City. General Operating activities are those that are not 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 \$4,363,006 represents a decrease of \$665,494 (13.2%) from the FY2017 budget of \$5,028,500. This decrease is directly attributed to moving non-grant projects out of Capital Projects/Grants and into specific General Fund departments decreasing the transfer to the Capital Projects/Grants fund significantly, and the addition of capital expenditures for the City Entrance Sign Makeover and the Show Low Bluff Meadow Open Space.

City of Show Low, AZ					
General Operations					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
General Operations					
Operating Expenditures					
OTHER CONTRACTUAL SERVICE	-	23,153	25,000	25,000	25,000
JAIL FEES	139,942	128,318	140,000	140,000	140,000
ORGANIZATIONAL SUPPORT	82,000	61,500	157,500	157,500	159,500
COMMUNITY PROMOTION PROGRAMS	110,458	130,272	20,000	20,000	23,000
DEVELOPMENT OPPORTUNITIES	-	1,000	220,000	100,000	250,000
ROW BEAUTIFICATION PROGRAM	152	584	10,000	10,000	10,000
ROW Landscaping Program	-	12,347	25,000	25,000	25,000
UNEMPLOYMENT	204	1,445	10,000	10,000	10,000
INSURANCE PREMIUMS	390,822	362,608	380,000	380,000	380,000
CASUALTY LOSS	-	-	20,000	20,000	20,000
Issuance Costs	74,736	-	-	-	-
Total Operating	798,314	721,227	1,007,500	887,500	1,042,500
Capital Expenditures					
DEV. AGREEMENTS OBLIGATIONS	-	-	10,100	10,100	10,100
LAND ACQUISITION/CLEAN UP	-	-	-	-	400,000
CITY ENTRANCE SIGN MAKEOVER	-	-	-	-	120,000
SHOW LOW BLUFF MEADOW OPEN SPACE	-	-	-	-	150,000
OPERATING TRANSFER OUT	2,817,078	4,630,234	4,010,900	4,010,900	2,640,406
Total Capital	2,817,078	4,630,234	4,021,000	4,021,000	3,320,506
Total General Operations	3,615,391	5,351,461	5,028,500	4,908,500	4,363,006

The recommended funding for Organizational Support and Community Promotions increases (\$5,000) FY2018. The increase is due to funding being added for the Geocaching and an increase in funding for the Show Low Historical Society. Funding for one-time event sponsorships was included in the FY2017 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
	FY2015	FY2016	FY2017	FY2018	FY2018
Chamber of Commerce	55,000	55,000	57,500	57,500	57,500
White Mountains Partnership	20,000	20,000	20,000	20,000	20,000
REAL AZ Corridor	2,000	5,000	5,000	5,000	5,000
White Mountain Meals-on Wheels/Senior Center	30,000	40,000	45,000	45,000	45,000
Show Low Historical Society	24,000	30,000	30,000	34,000	32,000
	<u>131,000</u>	<u>150,000</u>	<u>157,500</u>	<u>161,500</u>	<u>159,500</u>

Community Promotions programmed at \$23,000 includes the following items:

Description - Community Promotions				Request	Funded
	FY2015	FY2016	FY2017	FY2018	FY2018
Miscellaneous	6,000	19,500	6,000	6,000	6,000
Humane Society	0	0	0	0	0
Rodeo	3,500	3,500	4,000	4,000	4,000
Geocaching	0	3,200	0	0	3,000
White Mountain Safe House	1,500	1,500	2,500	5,000	2,500
Summit Healthcare	1,000	1,500	2,500	2,500	2,500
Scouts	1,000	1,000	1,000	1,000	1,000
White Mountain Symphony	2,000	2,000	2,000	2,000	2,000
Show Low High School Grad Night	1,000	2,000	2,000	2,000	2,000
	<u>16,000</u>	<u>34,200</u>	<u>20,000</u>	<u>22,500</u>	<u>23,000</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 2018		
Description	Account/Project Number	Amount
Development Agreement Obligations	11-402-495-7310-1005	10,100
Land Acquisition/Cleanup	1209	400,000
City Entrance Sign Makeover	1801	120,000
Show Low Bluff Meadow Open Space	1802	150,000
Open Space Preservation	22-495-495-7416-0000	159,900
	Total Capital	840,000

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 2018	
<u>Transfers</u>	<u>Amount</u>
Highway Users Revenue Fund (HURF)	1,190,930
White Mountain Partnership	20,000
Public Transportation	91,174
Airport	68,092
Aquatics	333,495
Debt Service	899,715
Projects Fund	7,000
Beautification Program - Water	30,000
Total Transfers from General Fund	<u>2,640,406</u>



City of Show Low, Arizona
Human Resources Division
FY2018 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 \$293,800 represents an increase of \$4,700 (1.63%) over the FY2017 budget of \$289,100.

City of Show Low, AZ					
Human Resources					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
Human Resources					
Personnel Expenditures					
SALARIES & WAGES	157,634	165,003	168,300	168,300	170,100
MEDICAL INSURANCE	26,793	27,933	57,300	35,000	58,800
FICA	11,164	12,075	12,900	12,900	13,000
RETIREMENT	17,832	18,296	19,300	19,300	19,600
WORKER'S COMP	469	480	600	600	500
OTHER ERE	286	296	400	400	400
Total Personnel	214,177	224,083	258,800	236,500	262,400
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	-	-	-	-	-
Public Safety Retirement Board	2,382	7,200	3,000	3,000	4,100
REPRODUCTION & PRINTING	347	-	800	300	800
TRAVEL & TRAINING/STAFF	5,033	2,436	5,600	5,600	5,600
DUES & MEMBERSHIPS	1,135	1,492	1,200	1,200	1,200
EMPLOYEE BENEFITS/SAFETY	9,341	10,270	10,800	10,800	10,800
DRUG TESTING	1,950	1,953	2,300	2,300	2,300
OCCUPATIONAL TEST/IMMUNIZATION	1,965	2,609	3,500	3,500	3,500
EXPENDABLE MATERIALS	789	1,336	1,500	1,500	1,500
POSTAGE	36	49	100	100	100
SMALL EQUIPMENT/CAPITAL	-	-	-	388	-
BOOKS & SUBSCRIPTIONS	272	221	300	300	300
RENTAL & MAINTENANCE CONTRACTS	347	154	1,000	300	1,000
TELEPHONE	185	58	200	100	200
Total Operating	23,782	27,777	30,300	29,388	31,400
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total Human Resources	237,959	251,860	289,100	265,888	293,800

**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>FY2015</u>	<u>Actual</u> <u>FY2016</u>	<u>Budget</u> <u>FY2017</u>	<u>Budget</u> <u>FY2018</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
FY2018 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 \$363,100 is an \$8,500 (2.3%) decrease from the FY2017 budget of \$371,600. This decrease is a result of the decrease in small/equipment capital and rental and maintenance contracts.

City of Show Low, AZ					
Information Services					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
Information Services					
Personnel Expenditures					
SALARIES & WAGES	114,309	117,696	119,000	119,000	122,500
OVERTIME	90	63	2,600	2,600	2,600
MEDICAL INSURANCE	34,639	34,558	38,200	38,200	39,200
FICA	8,276	8,372	9,300	9,300	9,600
RETIREMENT	12,912	13,352	14,000	14,000	14,400
WORKER'S COMP	1,526	1,582	2,800	2,800	2,700
OTHER ERE	203	212	300	300	300
Total Personnel	171,956	175,835	186,200	186,200	191,300
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	15,622	125	2,600	1,500	2,600
OTHER CONTRACTUAL SERVICE	1,617	1,719	2,800	2,000	2,800
TRAVEL & TRAINING/STAFF	23	1,554	5,600	3,000	5,600
EXPENDABLE MATERIALS	1,593	1,342	1,200	1,200	1,200
POSTAGE	(22)	42	100	100	100
SMALL EQUIPMENT/CAPITAL	6,047	34,940	35,600	35,600	29,700
PRINTER SUPPLIES	1,686	2,843	2,500	2,500	2,500
AUTO PARTS & LABOR	-	32	500	500	500
FUELS & LUBRICANTS	124	174	300	300	200
RENTAL & MAINTENANCE CONTRACTS	24,396	22,775	35,200	35,200	27,600
REPAIRS & MAINTENANCE	1,263	4,235	9,000	5,500	9,000
TELEPHONE	71,521	75,873	75,000	75,000	75,000
INTERNET CONNECTIVITY	7,024	-	-	-	-
Total Operating	130,893	145,654	170,400	162,400	156,800
Capital Expenditures					
EQUIPMENT PURCHASE	90,200	95,418	15,000	11,000	15,000
Total Capital	90,200	95,418	15,000	11,000	15,000
Total Information Services	393,049	416,907	371,600	359,600	363,100

**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>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</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:

Information Services - Capital		
Fiscal Year 2018		
Description	Project	Amount
Backup PD Network at City hall	4401800	15,000
	Total Capital	15,000



City of Show Low, Arizona
Administrative Services
 FY2018 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 \$713,000 represents a decrease of \$16,400 (2.2%) over the FY2017 budget of \$729,400. The decrease is due to the completion of the new financial software purchase and conversion in FY2017.

City of Show Low, AZ					
Administrative Services					
Fiscal Year 2018					
	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimate	FY 2018 Budget
Administrative Services					
Personnel Expenditures					
SALARIES & WAGES	313,109	317,284	341,200	320,000	351,400
PART-TIME WAGES	2,316	-	-	-	-
OVERTIME	69	-	-	-	-
MEDICAL INSURANCE	74,976	87,538	133,700	100,000	137,200
FICA	23,449	24,563	26,100	26,100	26,900
RETIREMENT	34,516	37,120	38,100	38,100	39,100
WORKER'S COMP	907	986	1,100	1,100	1,100
OTHER ERE	527	566	800	800	800
Total Personnel	449,868	468,058	541,000	486,100	556,500
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	39,020	39,762	61,000	57,280	55,000
OTHER CONTRACTUAL SERVICE	86	-	-	-	-
LEGAL ADS & NOTICES	1,396	578	600	600	500
REPRODUCTION & PRINTING	413	591	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	3,145	2,380	5,000	2,500	5,000
DUES & MEMBERSHIPS	389	520	2,500	1,500	1,500
RECRUITMENT & PROCESSING	1,743	3,215	-	-	-
OFFICE SUPPLIES	11,275	12,174	13,500	13,500	14,000
EXPENDABLE MATERIALS	1,760	1,759	1,500	1,500	1,500
POSTAGE	3,331	3,820	2,700	2,700	3,500
AUTO PARTS & LABOR	3,639	855	2,200	2,200	2,000
FUELS & LUBRICANTS	2,728	1,994	3,800	2,500	2,500
RENTAL & MAINTENANCE CONTRACTS	15,205	11,974	15,000	15,000	15,000
TELEPHONE	759	731	-	-	-
OVER/SHORT EXPENSE	(10)	(29)	-	-	-
BANK CHARGES	55,824	54,442	59,600	59,600	55,000
Total Operating	140,701	134,766	168,400	160,268	156,500
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	20,000	19,080	-
Total Capital	-	-	20,000	19,080	-
Total Administrative Services	590,570	602,824	729,400	665,448	713,000

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

The department produces payroll, maintains the accounting system, coordinates the budget and audit processes, accepts and processes receipts of all City funds, maintains investments, manages 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 2018.

Position Summary					
Administrative Services					
	Actual <u>FY2015</u>	Actual <u>FY2016</u>	Budget <u>FY2017</u>	Budget <u>FY2018</u>	<u>change</u>
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	1.0	0.0	0.0	0.0
Administrative Services Analyst	0.0	0.0	1.0	1.0	0.0
Account Clerk 2	0.0	2.0	2.0	2.0	0.0
Account Clerk	2.0	1.0	1.0	1.0	0.0
Customer Service Representative	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</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 are programed for FY2018



City of Show Low, Arizona
Planning and Zoning
FY2018 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 \$474,900 represents an increase of \$15,100 (3.3%) from the FY2017 budget of \$459,800. This increase is due to an increase in dues and memberships and the replacement of countertops in the building permit area at City Hall.

City of Show Low, AZ					
Planning & Zoning					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
Planning & Zoning					
Personnel Expenditures					
SALARIES & WAGES	268,508	281,065	284,500	284,500	293,100
TEMPORARY PERSONNEL	-	-	900	900	900
MEDICAL INSURANCE	54,425	55,922	86,000	65,000	88,200
FICA	20,114	20,862	21,800	21,800	22,500
RETIREMENT	30,262	30,894	32,000	32,000	33,100
WORKER'S COMP	2,920	2,997	3,400	3,400	3,300
OTHER ERE	484	500	700	700	700
Total Personnel	376,712	392,239	429,300	408,300	441,800
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	-	1,169	4,000	2,500	4,000
OTHER CONTRACTUAL SERVICE	-	10,866	-	-	-
LEGAL ADS & NOTICES	1,234	-	2,000	1,500	2,000
REPRODUCTION & PRINTING	622	-	1,000	-	1,000
TRAVEL & TRAINING/STAFF	2,961	4,225	4,000	4,000	4,000
TRAVEL & TRAINING/NON-STAFF	55	961	1,500	1,500	1,500
DUES & MEMBERSHIPS	2,102	852	1,700	1,000	2,000
RECRUITMENT & PROCESSING	-	114	-	-	-
EXPENDABLE MATERIALS	650	489	1,000	500	1,000
POSTAGE	1,118	1,325	2,800	1,500	2,800
SMALL EQUIPMENT/CAPITAL	-	-	-	-	1,700
BOOKS & SUBSCRIPTIONS	423	1,478	1,500	1,500	1,500
AUTO PARTS & LABOR	272	866	1,000	1,000	1,000
FUELS & LUBRICANTS	2,011	1,511	2,000	2,000	2,000
RENTAL & MAINTENANCE CONTRACTS	8,829	-	7,000	7,000	7,000
TELEPHONE	1,252	1,067	1,000	1,000	1,600
Total Operating	21,528	24,922	30,500	25,000	33,100
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	-	-	-
VEHICLE PURCHASE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total Planning & Zoning	398,240	417,161	459,800	433,300	474,900

**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 FY2015	Actual FY2016	Actual FY2017	Budget FY2018	change
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 FY2018.



City of Show Low, Arizona
Community Services Department
FY2018 Budget

Program Goal:

The Community Services Department directs the operations of the Library, Recreation, Parks and Facilities Maintenance, 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 Department budget of \$244,500 is a \$11,700 (5.0%) increase over the FY2017 budget of \$232,800. The majority of the increase is due to additional funds for the Christmas Lights in FY2018.

City of Show Low, AZ					
Community Services					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
Community Services					
Personnel Expenditures					
SALARIES & WAGES	113,856	101,843	122,700	89,186	126,400
PART-TIME WAGES	2,333	11,883	-	19,145	-
MEDICAL INSURANCE	22,297	24,635	38,200	29,700	19,600
FICA	8,039	8,087	9,400	9,400	9,700
RETIREMENT	10,781	12,775	14,100	14,100	14,500
WORKER'S COMP	350	340	400	400	400
OTHER ERE	154	195	300	300	300
RECRUITMENT & PROCESSING	2,605	176	-	-	-
Total Personnel	160,414	159,935	185,100	162,231	170,900
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	6,740	6,740	-	-	-
LEGAL ADS & NOTICES	65	-	-	-	-
TRAVEL & TRAINING/STAFF	2,116	2,134	1,500	1,500	1,500
DUES & MEMBERSHIPS	-	195	500	250	500
EXPENDABLE MATERIALS	1,281	1,182	1,000	1,000	1,000
POSTAGE	11	35	200	100	200
BOOKS & SUBSCRIPTIONS	-	-	-	-	-
Christmas Lights	-	-	25,000	11,500	50,900
Fireworks	-	-	17,000	17,000	17,000
Community Cleanup	-	-	2,500	2,500	2,500
TELEPHONE	74	29	-	-	-
Total Operating	10,288	10,315	47,700	33,850	73,600
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total Community Services	170,701	170,249	232,800	196,081	244,500

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

Community Services Department is comprised of 2.0 FTE positions.

Position Summary					
Community Services Department					
	<u>Actual</u> <u>FY2015</u>	<u>Actual</u> <u>FY2016</u>	<u>Actual</u> <u>FY2017</u>	<u>Budget</u> <u>FY2018</u>	<u>change</u>
Community Services Director	1.0	1.0	1.0	1.0	0.0
Grants 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
FY2018 Budget

Program Goal:

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

Department Budget:

The Library budget of \$543,300 is an \$18,600 (3.3%) decrease over the FY2017 budget of \$561,900. The majority of the decrease is in personnel due to staff turnover in FY2017.

City of Show Low, AZ					
Library					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
Library					
Personnel Expenditures					
SALARIES & WAGES	193,850	178,675	174,100	145,000	156,300
PART-TIME WAGES	81,543	96,750	119,900	119,900	121,300
MEDICAL INSURANCE	47,440	46,882	76,400	45,000	78,400
FICA	19,604	19,927	22,500	22,500	21,200
RETIREMENT	23,372	25,069	21,500	21,500	19,600
WORKER'S COMP	777	814	1,000	1,000	900
OTHER ERE	288	302	700	700	600
RECRUITMENT & PROCESSING	820	1,518	-	-	-
Total Personnel	367,693	369,937	416,100	355,600	398,300
Operating Expenditures					
OTHER CONTRACTUAL SERVICE	2,052	4,672	5,000	5,000	5,000
ADVERTISING & PUBLICITY	-	414	-	-	-
REPRODUCTION & PRINTING	215	311	1,000	700	1,000
TRAVEL & TRAINING/STAFF	224	2,953	3,500	3,500	3,500
DUES & MEMBERSHIPS	815	796	1,000	1,000	1,000
EXPENDABLE MATERIALS	10,075	12,771	11,000	11,000	14,000
POSTAGE	2,321	1,701	1,600	1,600	1,600
SMALL EQUIPMENT/CAPITAL	3,264	6,398	12,800	12,800	-
RENTAL & MAINTENANCE CONTRACTS	12,292	5,758	11,200	11,200	11,200
REPAIRS & MAINTENANCE	1,971	2,384	1,500	1,500	1,500
TELEPHONE	5,015	7,161	700	700	700
UTILITIES	39,321	34,401	35,000	35,000	35,000
Library Mat. - Adult Print	17,953	20,016	16,000	16,000	18,000
Library Mat. - Adult Ebook	-	-	1,000	1,000	-
Library Mat. - Adult Other Phy	-	8,488	7,000	7,000	8,000
Library Mat. - Child Print	4,701	5,670	6,000	6,000	8,000
Library Mat. - Child Other Phy	-	1,776	2,500	2,500	3,500
PERIODICALS	3,838	3,921	4,000	4,000	3,000
A/V MATERIALS - JUVENILE	1,861	214	-	-	-
A/V MATERIALS - ADULT	6,074	-	-	-	-
Total Operating	111,992	119,803	120,800	120,500	115,000
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	25,000	22,004	30,000
Total Capital	-	-	25,000	22,004	30,000
Total Library	479,685	489,741	561,900	498,104	543,300

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

The Library is staffed by 8.5 employees in FY2018 with the addition of a part-time Library Clerk and existing staff of 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					
	Actual	Actual	Actual	Budget	
	FY2015	FY2016	FY2017	FY2018	change
Library Manager	1.0	1.0	1.0	1.0	0.0
Library Information Specialist	0.0	0.0	1.0	1.0	0.0
Library Clerk	<u>7.0</u>	<u>7.0</u>	<u>6.0</u>	<u>6.5</u>	<u>0.5</u>
	8.0	8.0	8.0	8.5	0.5

Capital:

The capital purchase for the Library is for security gates for the west entrance of the Library.

Library - Capital		
Fiscal Year 2018		
Description	Project	Amount
Security gates for west entrance	4351800	30,000
	Total Capital	30,000



City of Show Low, Arizona
Recreation/Aquatics
FY2018 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 \$10.50 per hour, approximately 19,800 part-time/seasonal hours are programmed.

Position Summary					
Recreation Department					
	<u>Actual</u> <u>FY2015</u>	<u>Actual</u> <u>FY2016</u>	<u>Actual</u> <u>FY2017</u>	<u>Budget</u> <u>FY2018</u>	<u>change</u>
Recreation Supervisor	1.0	1.0	0.0	0.0	0.0
Sr. Recreation Coordinator	0.0	0.0	1.0	1.0	0.0
Recreation Coordinator	3.5	3.5	3.5	3.5	0.0
PT/Seasonal Recreation Aides	<u>10.3</u>	<u>10.3</u>	<u>10.3</u>	<u>10.3</u>	<u>0.0</u>
Total	<u>14.8</u>	<u>14.8</u>	<u>14.8</u>	<u>14.8</u>	<u>0.0</u>

Recreation:

The Recreation Division budget of \$431,500 is a \$28,600 (7.10%) increase from the FY2017 budget of \$402,900.

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 FY2018, total recreation income is expected to generate \$134,575, an increase over FY2017 due to additional programs being offered will little to no expenses incurred.

City of Show Low, AZ
Parks & Recreation
Fiscal Year 2018

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimate	FY 2018 Budget
Parks & Recreation					
Personnel Expenditures					
SALARIES & WAGES	94,526	106,553	115,900	95,000	119,000
PART-TIME WAGES	30,149	32,614	38,500	38,500	38,700
MEDICAL INSURANCE	21,001	37,444	57,300	46,000	58,800
FICA	9,407	10,611	11,800	11,800	12,100
RETIREMENT	10,687	12,787	14,700	14,700	15,100
WORKER'S COMP	1,843	2,112	2,900	2,900	2,800
OTHER ERE	143	197	300	300	300
RECRUITMENT & PROCESSING	1,137	287	-	287	-
Total Personnel	168,893	202,605	241,400	209,487	246,800
Operating Expenditures					
OTHER CONTRACTUAL SERVICE	7,272	17,995	10,000	10,000	10,000
ADVERTISING & PUBLICITY	2,000	298	2,000	2,000	2,000
REPRODUCTION & PRINTING	500	1,311	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	92	3,146	2,800	2,800	2,800
DUES & MEMBERSHIPS	354	1,044	1,500	1,500	1,500
EXPENDABLE MATERIALS	2,398	2,520	2,500	2,500	2,500
POSTAGE	289	148	500	500	500
BOOKS & SUBSCRIPTIONS	-	11	100	100	100
AUTO PARTS & LABOR	-	-	300	300	300
FUELS & LUBRICANTS	112	325	500	500	500
REPAIRS & MAINTENANCE	110	-	400	400	400
TELEPHONE	1,144	12	1,400	1,400	1,400
RECREATION EQUIPMENT	593	2,075	2,000	2,000	3,700
CONCERTS IN THE PARK	2,172	2,504	2,500	2,500	5,000
SPECIAL EVENTS	51,152	15,894	7,000	7,000	11,500
4th of July Special Event	-	28,403	19,000	19,000	19,000
BBQ Throwdown Special Event	-	19,048	21,500	21,500	22,500
AFTER SCHOOL PROGRAMS	1,677	1,421	2,500	2,500	2,800
ADULT SPORTS	26,456	33,902	37,500	37,500	37,500
YOUTH SPORTS	6,829	12,028	12,000	12,000	12,800
4th of July Parade Expenses	3,044	3,720	3,000	3,000	3,000
SLShines Electric Light Parade	-	1,232	1,500	1,500	1,500
BMX Expenses	1,301	617	5,000	5,000	17,400
Benches	-	-	5,000	5,000	5,000
Concert Series	-	-	20,000	10,500	20,000
Total Operating	107,496	147,652	161,500	152,000	184,700
Capital Expenditures					
Total Capital	-	-	-	-	-
Total Parks & Recreation	276,390	350,257	402,900	361,487	431,500

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

Aquatics:

The Aquatics Division budget of \$479,800 is a \$58,000 (13.8%) increase from the FY2017 budget of \$421,800. The majority of the increase is attributed to the one-time capital expenditures and increased utility costs in FY2018.

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 FY2018, it is estimated that approximately 20% 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 \$333,495 is estimated for this year, an increase of (4.2%) from FY2017.

City of Show Low					
Aquatics					
Fiscal Year 2018					
Expenditures	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2017 Estimate	FY2018 Budget
Personnel	264,625	216,648	282,000	257,000	285,400
Operating Supplies & Services	133,371	156,102	139,800	134,400	154,400
Capital	<u>7,884</u>	<u>46,669</u>	<u>0</u>	<u>0</u>	<u>40,000</u>
Total All Expenditures	<u>405,879</u>	<u>419,419</u>	<u>421,800</u>	<u>391,400</u>	<u>479,800</u>
Revenues					
Beginning Fund Balance	(10,490)	<u>0</u>	<u>0</u>	<u>0</u>	<u>51,505</u>
Aquatics Revenue	123,746	129,094	94,800	123,295	94,800
Proceeds from Debt	0	0	0	0	0
General fund subsidy	292,624	290,326	319,610	319,610	333,495
Total Revenue	<u>416,369</u>	<u>419,420</u>	<u>414,410</u>	<u>442,905</u>	<u>428,295</u>
Ending Fund Balance	0	0	(7,390)	51,505	0

Capital:

Capital projects for FY2018 includes the replacement of the shower/dressing combo and toilet partitions in the locker rooms and upgrading the mechanical room.

Aquatic Center - Capital		
Fiscal Year 2018		
<u>Description</u>	<u>Project Number</u>	<u>Amount</u>
Shower/Dressing Combo and Toilet Partitions	7851801	10,000
Mechanical Room Upgrades	7851800	30,000
Total Capital		40,000

City of Show Low, AZ
Aquatic Center
Fiscal Year 2018

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimate	FY 2018 Budget
Aquatic Center					
Personnel Expenditures					
SALARIES & WAGES	58,597	39,414	56,800	46,800	59,400
PART-TIME WAGES	160,449	144,220	168,800	168,800	168,800
OVERTIME	489	-	-	-	-
MEDICAL INSURANCE	16,734	9,845	27,500	12,500	28,000
FICA	15,925	14,478	17,300	17,300	17,500
RETIREMENT	6,983	4,829	6,500	6,500	6,800
WORKER'S COMP	4,606	3,145	4,800	4,800	4,600
OTHER ERE	101	70	100	100	100
RECRUITMENT & PROCESSING	667	500	-	-	-
UNIFORM ALLOWANCE	75	146	200	200	200
Total Personnel	264,625	216,648	282,000	257,000	285,400
Operating Expenditures					
MERCHANDISE FOR RESALE	2,295	1,931	2,000	2,000	2,000
OTHER CONTRACTUAL SERVICE	1,683	6,075	4,000	2,000	4,000
REPRODUCTION & PRINTING	445	1,000	1,000	500	1,000
TRAVEL & TRAINING/STAFF	890	1,290	1,800	1,000	1,800
DUES & MEMBERSHIPS	663	477	800	800	800
EXPENDABLE MATERIALS	24,787	23,725	22,000	22,000	22,000
POSTAGE	116	93	200	100	200
SMALL EQUIPMENT/CAPITAL	-	756	-	-	-
UNIFORMS	-	1,614	2,000	2,000	2,000
EQUIPMENT RENTAL-OTHER	34	-	-	-	-
SAFETY EQUIPMENT	720	549	1,500	1,000	1,500
OTHER EQUIPMENT & SUPPLIES	1,307	1,163	2,500	2,000	2,500
REPAIRS & MAINTENANCE	12,544	17,748	15,000	15,000	15,000
TELEPHONE	581	38	1,000	-	1,000
UTILITIES	83,326	94,435	81,000	81,000	95,600
CASUALTY LOSS	750	37	-	-	-
BIRTHDAY PARTIES	2,592	2,873	3,000	3,000	3,000
SPECIAL EVENTS	638	2,301	2,000	2,000	2,000
Total Operating	133,371	156,102	139,800	134,400	154,400
Capital Expenditures					
IMPROVEMENTS	7,884	46,669	-	-	40,000
Total Capital	7,884	46,669	-	-	40,000
Total Aquatic Center	405,879	419,419	421,800	391,400	479,800

**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
 FY2018 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 \$1,522,500 is a \$636,700 (71.88%) increase over the FY2017 budget of \$885,800. The majority of the increase (\$486,500) is the move of capital projects out of the Capital Projects/Grants fund and into the Parks and Facilities/Maintenance Division within the General Fund. When adjusted for capital projects the department increases \$36,200 (4.13%) over the FY2017 budget.

City of Show Low, AZ					
Parks & Facilities Maintenance					
Fiscal Year 2018					
	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimate	FY 2018 Budget
Parks & Facilities Maintenance					
Personnel Expenditures					
SALARIES & WAGES	218,715	259,817	252,200	252,200	274,600
OVERTIME	12,082	8,953	13,300	13,300	12,700
MEDICAL INSURANCE	75,271	92,306	126,000	105,000	134,400
FICA	17,199	20,088	20,300	20,300	22,000
RETIREMENT	26,111	30,019	30,500	30,500	33,000
WORKER'S COMP	25,973	11,283	12,400	12,400	12,900
OTHER ERE	399	465	600	600	700
RECRUITMENT & PROCESSING	278	1,443	-	-	-
UNIFORMS	2,522	3,100	2,900	2,900	3,100
Total Personnel	378,551	427,474	458,200	437,200	493,400
Operating Expenditures					
OTHER CONTRACTUAL SERVICE	129,467	129,436	120,000	120,000	125,000
TRAVEL & TRAINING/STAFF	2,673	4,886	4,500	4,500	4,500
DUES & MEMBERSHIPS	510	395	800	800	800
EXPENDABLE MATERIALS	37,090	38,240	37,000	37,000	37,000
Sign Maintenance	1,673	1,797	3,000	3,000	3,000
SMALL EQUIPMENT/CAPITAL	1,904	7,954	8,000	8,000	3,500
AUTO PARTS & LABOR	22,245	15,179	23,800	23,800	23,800
FUELS & LUBRICANTS	21,600	16,199	23,500	23,500	23,500
RENTAL & MAINTENANCE CONTRACTS	-	-	-	275	-
EQUIPMENT RENTAL-OTHER	2,533	4,786	4,000	4,000	9,000
REPAIRS & MAINTENANCE	57,512	50,606	75,000	75,000	75,000
REPAIR & MAINT- Sports Turf	19,901	16,994	18,000	18,000	25,500
TELEPHONE	281	205	-	-	-
UTILITIES	85,535	85,328	100,000	88,000	88,000
CASUALTY LOSS	993	2,743	-	-	-
Total Operating	383,919	374,748	417,600	405,875	418,600
Capital Expenditures					
IMPROVEMENTS	21,828	-	-	-	286,500
SHOW LOW LAKE RESTROOM PHASE I	-	-	-	-	55,000
DEUCE OF CLUBS TREE IRRIGATION	-	-	-	-	50,000
NIKOLAUS HOMESTEAD PARK LIGHTING PHASE I	-	-	-	-	200,000
EQUIPMENT PURCHASE	16,330	-	10,000	9,513	19,000
Total Capital	38,158	-	10,000	9,513	610,500
Total Parks & Facilities Maintenance	800,628	802,222	885,800	852,588	1,522,500

**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>FY2015</u>	<u>Actual</u> <u>FY2016</u>	<u>Actual</u> <u>FY2017</u>	<u>Budget</u> <u>FY2018</u>	<u>change</u>
Parks & Facilities Maintenance Supervisor	1.0	1.0	1.0	1.0	0.0
Parks & Facilities Maintenance Tech III	0.0	0.0	1.0	1.0	0.0
Parks & Facilities Maintenance Tech II	2.0	2.0	2.0	2.0	0.0
Parks & Facilities Maintenance Tech I	3.0	3.0	2.0	2.0	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 FY2018, the Parks and Facilities Maintenance Division will purchase a new utility vehicle, little league playground enhancements (\$49,000), dog park improvements (\$15,000), little league parking lot extension and fencing (\$17,500), synthetic turf around little league statue and sidewalk connectivity (\$40,000), tables and chairs with an enclosed trailer (\$15,000), move the old jail (\$40,000), Nikolaus Homestead Park lighting phase I, and both city park playgrounds (carried forward from FY2017).

Parks & Facilities Maintenance - Capital		
Fiscal Year 2018		
<u>Description</u>	<u>Project Number</u>	<u>Amount</u>
Utility Vehicle	4451808	19,000
Show Low Lake Restroom Phase I	1708	55,000
Nikolaus Homestead Park Lighting Phase I	1803	200,000
Deuce of Clubs Tree Irrigation	1709	50,000
Dog Park Improvements (10K for parking lot)	4451802	15,000
Little League Parking Lot Extension/Fencing	4451803	17,500
Little League Playground Enhancement	4451804	49,000
Move Old Jail	4451805	40,000
Synthetic turf around little league statue, sidewalk connectivity	4451806	40,000
Tables, chairs and enclosed trailer	4451807	15,000
City Park Playground	4451801	50,000
City Park Playground	4451800	60,000
Total Parks & Facilities Maintenance Capital		<u>610,500</u>



City of Show Low, Arizona
Public Transportation
FY2018 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 FY2018 budget of \$911,000 is a \$129,600 (16.6%) increase from the FY2017 budget of \$781,400. The increase is attributed to a capital purchase of a new bus in FY2018. When adjusted for capital, the operational budget of this fund decreases by \$9,300 (1.4%). The City has a contract with MV Transportation to operate the bus system.

City of Show Low, AZ					
Public Transportation					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
Public Transportation					
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	6,623	3,423	2,800	2,800	1,000
OTHER CONTRACTUAL SERVICE	564,240	555,849	625,000	625,000	628,000
ADVERTISING & PUBLICITY	1,267	585	13,000	13,000	2,000
Cost of Advertising Revenue	-	1,652	-	-	-
LEGAL ADS & NOTICES	259	242	-	-	-
REPRODUCTION & PRINTING	170	2,004	6,600	6,600	4,500
Reproduction & Printing - RCS	-	1,099	-	-	-
TRAVEL & TRAINING/STAFF	381	446	2,000	2,000	2,000
TRAVEL & TRAINING/NON-STAFF	2,306	(971)	300	300	500
EXPENDABLE MATERIALS	1,257	544	2,000	2,000	5,000
RENTAL & MAINTENANCE CONTRACTS	1,733	-	1,000	1,000	1,000
REPAIRS & MAINTENANCE	1,322	2,570	15,600	15,600	15,000
TELEPHONE	90	57	200	200	200
INSURANCE PREMIUMS	-	825	-	-	900
UTILITIES	1,321	1,053	2,400	2,400	1,500
CIP RESERVE	-	-	-	-	-
Total Operating	580,968	569,379	670,900	670,900	661,600
Capital Expenditures					
EQUIPMENT PURCHASE	604,551	6,408	19,600	19,600	-
VEHICLE PURCHASE	-	-	-	-	158,500
OPERATING TRANSFER OUT	76,052	74,630	90,900	90,900	90,900
Total Capital	680,603	81,038	110,500	110,500	249,400
Total Public Transportation	1,261,571	650,416	781,400	781,400	911,000

**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, 2017. 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:

Public Transportation - Capital		
Fiscal Year 2018		
<u>Description</u>	<u>Project Number</u>	<u>Amount</u>
New Bus (Four Seasons Connection)	5301800	<u>158,500</u>
	Total Capital	<u>158,500</u>



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City of Show Low, Arizona
Police
FY2018 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 50.1 FTE employees, an increase of one FTE due to the addition of a Customer Service Representative (conditional parameters must be met), of which 32.0 are sworn.

Position Summary					
Police Department					
	Actual	Actual	Actual	Budget	
	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>change</u>
Police Chief	1.0	1.0	1.0	1.0	0.0
Police Commander	2.0	2.0	2.0	2.0	0.0
Police Sergeant	6.0	6.0	6.0	6.0	0.0
Police Officer	22.0	22.0	23.0	23.0	0.0
Police Assistant	3.8	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
Customer Service Rep	0	0	0	1.0	1.0
Records Custodian	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
Total	<u>48.1</u>	<u>48.1</u>	<u>49.1</u>	<u>50.1</u>	<u>1.0</u>

Included in the 50.1 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 through a service agreement with the school district and a grant-funded Major Crimes Apprehension Team (MCAT) Sergeant.

Budget Summary:

The Police Department’s FY2018 budget of \$7,002,600 represents an increase of \$899,500 (14.74%) from the FY2017 budget of \$6,103,100. The majority of the increase is due to a 10.73% (\$252,910) increase in mandatory Public Safety Retirement contributions, a \$200,000 additional payment into Public Safety Retirement towards the unfunded liability, capital expenditures (\$375,000), and the addition of a full-time employee (conditional parameters must be met before addition of full-time employee is approved).

**City of Show Low, AZ
Police Department
Fiscal Year 2018**

	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2017 Estimate	FY2018 Budget
Operations	2,824,200	2,411,723	2,831,300	2,612,528	3,551,700
Traffic Safety	42,603	12,455	20,000	20,000	0
Investigations	701,720	764,158	829,500	781,668	902,700
Administration	702,159	1,165,364	1,296,100	1,215,322	1,446,400
Communications	653,935	699,017	922,600	826,725	892,700
Animal Control	218,312	169,085	203,600	184,226	209,100
Police Department Total	5,142,928	5,221,804	6,103,100	5,640,469	7,002,600

Capital:

The Police Department’s recommended budget includes capital items totaling \$375,000. Included is \$50,000 for equipment replacement for the communications center, \$200,000 for four new vehicles (marked with up-fitting, decals, radios/scanners) and \$125,000 to remove and remodel the evidence storage and walk-in freezer with the completion of the new Public Safety Building.

Police Operations - Capital Fiscal Year 2018		
<u>Description</u>	<u>Project Number</u>	<u>Amount</u>
Patrol Vehicle #1	4551800	50,000
Patrol Vehicle #2	4551801	50,000
Patrol Vehicle #3	4551802	50,000
Patrol Vehicle #4	4551803	50,000
Remove and Remodel Evidence Storage/Walk-in Freezer	4551804	125,000
Equipment Replacement in Dispatch	4601800	50,000
	Total Police Capital	375,000

Operations:

The Operations Division includes all general operational activities of the department. The FY2018 Operations Division budget increases by 25.4% over FY2017. The majority of the increase is due to most of the Public Safety Retirement System employees being funded out of Operations, the one-time additional \$200,000 payment into the Public Safety Retirement System, and the capital expenditures moved from Capital Projects/Grants fund to the capital section of the Police Operations budget in the General Fund.

City of Show Low, AZ					
Police Operations					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
Police Operations					
Personnel Expenditures					
SALARIES & WAGES	1,370,491	1,124,184	1,281,100	1,131,100	1,320,100
OVERTIME	113,987	93,149	100,700	100,700	95,000
MEDICAL INSURANCE	315,386	268,944	362,900	287,900	372,400
FICA	113,746	97,179	105,300	105,300	107,800
RETIREMENT	366,988	361,641	421,800	421,800	753,700
WORKER'S COMP	63,919	68,897	83,800	83,800	80,900
OTHER ERE	2,048	1,755	3,200	3,200	3,200
POLICE UNIFORM ALLOWANCE	30,477	25,973	26,600	26,600	26,600
RECRUITMENT & PROCESSING	4,365	11,533	-	2,177	-
Total Personnel	2,381,405	2,053,256	2,385,400	2,162,577	2,759,700
Operating Expenditures					
OTHER CONTRACTUAL SERVICE	1,967	4,867	3,000	3,000	3,000
FINGER PRINTING	6,116	5,239	6,000	6,000	6,000
REPRODUCTION & PRINTING	8,371	5,189	9,700	9,700	9,700
TRAVEL & TRAINING/STAFF	13,849	13,553	17,000	17,000	18,000
DUES & MEMBERSHIPS	740	1,335	1,700	1,700	1,700
EXPENDABLE MATERIALS	27,730	17,738	16,700	16,700	16,700
POSTAGE	2,436	1,810	2,700	2,700	2,700
SMALL EQUIPMENT/CAPITAL	35,628	38,787	30,000	30,000	26,000
AMMUNITION	24,387	14,127	18,000	18,000	19,000
AMMUNITION - Less than Lethal	4,739	1,426	7,000	7,000	7,000
POLICE EQUIPMENT	10,366	8,586	12,000	12,000	12,000
PROGRAMS	100	182	-	-	-
Special Response Team (SRT)	4,023	1,281	10,000	10,000	17,500
UNIFORMS	402	1,375	-	-	-
POLICE DOG	2,920	-	-	-	-
BOOKS & SUBSCRIPTIONS	3,414	3,040	4,300	4,300	4,300
RESERVES	217	-	-	-	-
AUTO PARTS & LABOR	107,415	91,499	100,000	100,000	100,000
FUELS & LUBRICANTS	78,297	59,577	94,000	94,000	94,000
RENTAL & MAINTENANCE CONTRACTS	15,662	21,511	21,600	21,600	22,800
TECHNOLOGY & RADIO REPAIR	9,233	8,317	10,000	10,000	10,000
REPAIRS & MAINTENANCE	14,489	9,542	49,400	49,400	49,000
TELEPHONE	38,918	6,326	7,600	7,600	7,600
UTILITIES	26,510	25,229	25,200	25,200	40,000
CASUALTY LOSS	4,865	17,931	-	4,051	-
Total Operating	442,794	358,467	445,900	449,951	467,000
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	-	-	125,000
VEHICLE PURCHASE	-	-	-	-	200,000
Total Capital	-	-	-	-	325,000
Total Police Operations	2,824,200	2,411,723	2,831,300	2,612,528	3,551,700

**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 FY2018 will not be funded. The support of the Show Low High School Driver's Ed program will be paid for out of Police Administration/Operational Support.

City of Show Low, AZ					
Police Traffic Safety					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
Police Traffic Safety					
Personnel Expenditures					
SALARIES & WAGES	(2,817)	-	-	-	-
Total Personnel	(2,817)	-	-	-	-
Operating Expenditures					
CONTRACT FEES	20,544	1,104	-	-	-
Service Fees - Photo Enforce.	5,760	-	-	-	-
SMALL EQUIPMENT/CAPITAL	19,115	11,351	9,000	9,000	-
ORGANIZATIONAL SUPPORT	-	-	11,000	11,000	-
Total Operating	45,419	12,455	20,000	20,000	-
Capital Expenditures					
Total Capital	-	-	-	-	-
Total Police Traffic Safety	42,603	12,455	20,000	20,000	-

Investigations:

The Investigations Unit comprised of 6.3 FTEs employees. The proposed FY2018 budget is a 8.8% increase over FY2017. The majority of the increase is due the increase in the mandatory Public Safety Retirement System contributions.

City of Show Low, AZ					
Police Investigations					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
Police Investigations					
Personnel Expenditures					
SALARIES & WAGES	382,869	412,591	414,100	389,100	432,500
PART-TIME WAGES	5,913	9,598	30,000	20,000	28,300
OVERTIME	33,760	42,508	31,800	31,800	30,000
MEDICAL INSURANCE	97,660	84,696	114,600	99,600	117,600
FICA	31,691	33,868	36,300	36,300	37,500
RETIREMENT	92,157	118,408	133,100	133,100	186,600
WORKER'S COMP	22,561	23,374	28,900	28,900	28,300
OTHER ERE	675	700	1,100	1,100	1,100
POLICE UNIFORM ALLOWANCE	8,496	8,400	8,400	8,400	8,400
Total Personnel	675,780	734,143	798,300	748,300	870,300
Operating Expenditures					
OTHER CONTRACTUAL SERVICE	7,000	5,800	-	2,168	3,500
TRAVEL & TRAINING/STAFF	11,467	9,829	9,600	9,600	10,000
DUES & MEMBERSHIPS	160	230	500	500	500
EXPENDABLES MATERIALS	4,774	3,318	3,700	3,700	3,700
SMALL EQUIPMENT/CAPITAL	2,538	9,856	4,000	4,000	4,000
MCAT	-	982	2,000	2,000	2,000
Rental & Maintenance Contracts	-	-	11,400	11,400	8,700
Total Operating	25,939	30,015	31,200	33,368	32,400
Capital Expenditures					
OTHER CAPITAL EXPENSE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total Police Investigations	701,720	764,158	829,500	781,668	902,700

**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 11.8 FTEs employees with the addition of a full-time Customer Service Representative. This position will only be filled once the conditions of the position have been met. The proposed FY2018 budget is an 11.6% increase over FY2017. The majority of this increase is due to the increase in the mandatory Public Safety Retirement System contributions and the addition of a full-time Customer Service Representative (conditional parameters must be met before addition of full-time employee is approved).

City of Show Low, AZ					
Police Administration/Operational Support					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
Police Administration/Operational Support					
Personnel Expenditures					
SALARIES & WAGES	398,039	643,674	755,400	680,000	731,300
PART-TIME WAGES	57,525	54,963	3,700	40,000	76,100
OVERTIME	4,860	32,864	5,300	40,000	5,000
MEDICAL INSURANCE	60,418	109,620	171,900	115,000	196,000
FICA	31,192	44,959	58,100	48,100	61,300
RETIREMENT	94,955	198,515	184,100	184,100	265,900
WORKER'S COMP	18,005	29,452	42,200	32,200	38,900
OTHER ERE	874	1,162	1,800	1,800	1,900
POLICE UNIFORM ALLOWANCE	4,200	7,000	9,800	9,800	9,800
RECRUITMENT & PROCESSING	710	836	-	522	-
Total Personnel	670,778	1,123,046	1,232,300	1,151,522	1,386,200
Operating Expenditures					
MERCHANDISE FOR RESALE	-	-	500	500	500
PROFESSIONAL & CONSULTING SVCS	279	2,065	12,000	12,000	4,000
TRAVEL & TRAINING/STAFF	9,277	12,074	11,900	11,900	12,300
DUES & MEMBERSHIPS	1,370	744	1,500	1,500	1,500
EXPENDABLES MATERIALS	1,694	2,572	3,000	3,000	4,000
Programs	5,123	9,868	10,500	10,500	14,600
Police Dog	-	3,614	6,000	6,000	6,000
Rental & Maintenance Contracts	11,366	9,823	15,300	15,300	16,300
PRISONER EXPENSES	2,272	1,559	3,100	3,100	1,000
Total Operating	31,382	42,318	63,800	63,800	60,200
Capital Expenditures					
	-	-	-	-	-
Total Capital	-	-	-	-	-
Total Police Administration/Operational Support	702,159	1,165,364	1,296,100	1,215,322	1,446,400

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

Communications:

The Communications Division budget of \$892,700 is a decrease of \$29,900 (3.24%) from the FY2017 budget of \$922,600. The majority of the decrease is due to a decrease in capital expenditures.

City of Show Low, AZ					
Police Communications					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
Police Communications					
Personnel Expenditures					
SALARIES & WAGES	300,597	328,814	385,800	330,000	376,400
PART-TIME WAGES	23,276	33,964	44,000	44,000	44,000
OVERTIME	70,536	52,530	37,100	53,000	35,000
MEDICAL INSURANCE	98,458	123,613	191,000	135,000	196,000
FICA	28,857	30,253	35,700	35,700	34,800
RETIREMENT	43,712	46,267	48,500	48,500	47,300
WORKER'S COMP	1,069	1,181	1,600	1,600	1,400
OTHER ERE	609	823	1,100	1,100	1,000
POLICE UNIFORM ALLOWANCE	1,451	-	-	-	-
RECRUITMENT & PROCESSING	4,473	5,292	-	25	-
Total Personnel	573,037	622,738	744,800	648,925	735,900
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	889	54	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	11,379	6,110	11,000	11,000	12,000
DUES & MEMBERSHIPS	367	805	1,000	1,000	1,000
EXPENDABLE MATERIALS	3,928	4,576	5,000	5,000	5,000
SMALL EQUIPMENT/CAPITAL	15,842	12,458	13,800	13,800	35,800
Rental & Maintenance Contracts	43,628	52,276	51,000	51,000	52,000
Total Operating	76,034	76,279	82,800	82,800	106,800
Capital Expenditures					
EQUIPMENT REPLACEMENT	4,864	-	95,000	95,000	50,000
Total Capital	4,864	-	95,000	95,000	50,000
Total Police Communications	653,935	699,017	922,600	826,725	892,700

**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 FY2018, estimated revenue from this service is programmed at \$222,222 as detailed below. This is an increase of \$40,000 from the FY2017 estimated revenue of \$182,222.

Dispatching Services	<u>Amount</u>
Timber Mesa	\$ 125,339
Linden	0
White Mtn Lakes	6,790
Heber	20,977
Pinedale/Claysprings	2,837
Show Low PD	0
EMS Ambulance	66,279
	\$ 222,222

This budget assumes that Show Low will continue to operate a stand-alone dispatch center through FY2018.

Animal Control:

The Animal Control Division budget of \$209,100 is an increase of \$5,500 (2.7%) over the FY2017 budget of \$203,600. The majority of the increase is due to an increase in the Pet Allies contract for FY2018.

City of Show Low, AZ					
Police Animal Control					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
Police Animal Control					
Personnel Expenditures					
SALARIES & WAGES	88,269	61,890	83,200	73,200	84,000
OVERTIME	8,807	6,229	8,500	8,500	8,000
MEDICAL INSURANCE	27,670	22,535	38,200	28,200	39,200
FICA	7,106	7,326	7,000	7,000	7,000
RETIREMENT	10,704	7,655	10,500	10,500	10,600
WORKER'S COMP	2,556	1,904	2,900	2,900	2,700
OTHER ERE	80	84	200	200	200
POLICE UNIFORM ALLOWANCE	2,800	2,100	2,800	2,800	2,800
Total Personnel	147,992	109,724	153,300	133,300	154,500
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	1,172	546	1,000	1,000	1,000
OTHER CONTRACTUAL SERVICE	33,996	33,996	34,000	34,000	38,000
TRAVEL & TRAINING/STAFF	1,944	2,497	4,000	4,000	4,000
EXPENDABLE MATERIALS	1,008	578	1,000	1,000	1,000
SMALL EQUIPMENT/CAPITAL	1,846	1,443	1,500	1,500	1,500
UNIFORMS	307	-	-	626	-
AUTO PARTS & LABOR	3,104	1,447	1,800	1,800	1,800
FUELS & LUBRICANTS	5,863	2,292	6,000	6,000	6,000
REPAIRS & MAINTENANCE	761	594	-	-	-
UTILITIES	540	932	1,000	1,000	1,300
CASUALTY LOSS	-	15,037	-	-	-
Total Operating	50,541	59,361	50,300	50,926	54,600
Capital Expenditures					
Animal Shelter Improvements	19,779	-	-	-	-
Total Capital	19,779	-	-	-	-
Total Police Animal Control	218,312	169,085	203,600	184,226	209,100

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



City of Show Low, Arizona
City Magistrate
FY2018 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 \$202,200 represents a \$200 (0.1%) increase from the FY2017 budget of \$202,000, including a decrease in bank charges over FY2017.

City of Show Low, AZ					
Magistrate Court					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
Magistrate Court					
Personnel Expenditures					
SALARIES & WAGES	120,749	121,319	125,500	125,500	129,700
MEDICAL INSURANCE	34,480	34,423	38,200	38,200	39,200
FICA	8,477	8,424	9,600	9,600	9,900
RETIREMENT	9,122	9,385	9,900	9,900	10,200
WORKER'S COMP	336	331	400	400	400
OTHER ERE	148	154	300	300	300
Total Personnel	173,312	174,036	183,900	183,900	189,700
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	-	113	500	250	500
TRAVEL & TRAINING/STAFF	-	94	-	-	-
DUES & MEMBERSHIPS	100	150	200	150	200
EXPENDABLE MATERIALS	617	435	1,200	700	1,200
POSTAGE	291	7	500	150	500
BOOKS & SUBSCRIPTIONS	50	-	300	200	300
RENTAL & MAINTENANCE CONTRACTS	5,846	5,746	5,400	5,400	5,800
REPAIRS & MAINTENANCE	151	-	500	300	500
BANK CHARGES	5,070	3,181	9,500	9,500	3,500
Total Operating	12,126	9,726	18,100	16,650	12,500
Capital Expenditures					
EQUIPMENT PURCHASE	-	-	-	-	-
Total Capital	-	-	-	-	-
Total Magistrate Court	185,438	183,762	202,000	200,550	202,200

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

Travel and training funds in the amount of \$5,000 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 \$30,000.

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					
	Actual FY2015	Actual FY2016	Budget FY2017	Budget FY2018	change
City Magistrate	0.5	0.5	0.5	0.5	0.0
Chief Judicial Clerk	1.0	1.0	1.0	1.0	0.0
Court Clerk	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
	<u>2.5</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
FY2018 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 \$686,900 is a \$20,000 (3.0%) increase over the FY2017 budget of \$666,900.

City of Show Low, AZ					
Engineering					
Fiscal Year 2018					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Budget	Estimate	Budget
Engineering					
Personnel Expenditures					
SALARIES & WAGES	379,773	393,980	427,600	405,000	442,700
PART-TIME WAGES	1,446	-	4,800	-	4,800
MEDICAL INSURANCE	54,497	60,760	105,100	70,000	107,800
FICA	28,542	29,615	33,100	33,100	34,200
RETIREMENT	42,222	43,865	45,300	45,300	47,000
WORKER'S COMP	2,226	2,270	2,700	2,700	2,600
OTHER ERE	639	668	1,000	1,000	1,000
RECRUITMENT & PROCESSING	57	201	-	11	-
Total Personnel	509,402	531,360	619,600	557,111	640,100
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	650	5,100	4,000	4,000	4,000
LEGAL ADS & NOTICES	-	446	-	-	-
REPRODUCTION & PRINTING	21	-	100	100	100
TRAVEL & TRAINING/STAFF	3,745	3,764	4,800	4,800	4,800
DUES & MEMBERSHIPS	1,254	394	800	800	800
EXPENDABLE MATERIALS	3,526	5,669	4,000	4,000	4,000
POSTAGE	299	120	500	500	500
SMALL EQUIPMENT/CAPITAL	393	900	3,000	3,000	3,000
BOOKS & SUBSCRIPTIONS	112	-	300	300	300
AUTO PARTS & LABOR	239	1,176	1,500	1,500	1,500
FUELS & LUBRICANTS	2,639	2,418	3,500	3,500	3,000
RENTAL & MAINTENANCE CONTRACTS	21,610	21,678	23,000	23,000	23,000
TELEPHONE	1,849	1,936	1,800	1,800	1,800
CASUALTY LOSS	-	231	-	-	-
Total Operating	36,337	43,830	47,300	47,300	46,800
Capital Expenditures					
Total Capital	-	-	-	-	-
Total Engineering	545,739	575,190	666,900	604,411	686,900

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

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 charged to those funds and transferred to the General Fund.

Position Summary Engineering Department					
	Actual FY2015	Actual FY2016	Actual FY2017	Budget FY2018	change
Public Works Director	1.0	1.0	1.0	1.0	0.0
City Engineer	1.0	1.0	1.0	1.0	0.0
Civil Engineer	0.0	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>

Capital:

No capital has been programmed for this department.



City of Show Low, Arizona
Streets (HURF)
FY2018 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 (\$1,190,930) is required each year to fund this activity, and 100% of HURF dollars are utilized for operating and capital expenditures. The FY2018 budget of \$5,065,500 is a \$212,773 (4.0%) decrease from the FY2017 budget of \$5,278,273.

When adjusted for capital, the Streets Division budget shows an increase of \$294,400 (27.9%) over the FY2017 budget. The majority of this increase is due to paying off the debt early for the motor grader purchased in FY2017.

City of Show Low					
Highway User Revenue Fund (HURF) - Streets					
Fiscal Year 2018					
Expenditures	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2017 Estimate	FY2018 Budget
Personnel	586,759	556,715	674,700	578,100	694,900
Operating Supplies & Services	273,260	348,824	381,800	383,000	656,000
Capital	<u>807,117</u>	<u>2,114,399</u>	<u>4,221,773</u>	<u>1,358,558</u>	<u>3,714,600</u>
Total All Expenditures	<u>1,667,137</u>	<u>3,019,939</u>	<u>5,278,273</u>	<u>2,319,658</u>	<u>5,065,500</u>
Revenues					
Beginning Fund Balance	914,057	1,484,615	1,484,828	1,484,828	1,459,990
Highway User Revenue Funds	1,331,952	1,417,677	1,347,600	1,404,761	1,395,480
Grants	0	0	1,469,200	0	769,100
Other**	58,360	29,475	8,000	5,071	250,000
General Fund Subsidy	<u>847,383</u>	<u>1,596,933</u>	<u>884,988</u>	<u>884,988</u>	<u>1,190,930</u>
Total Revenue	<u>2,237,695</u>	<u>3,044,085</u>	<u>3,709,788</u>	<u>2,294,820</u>	<u>3,605,510</u>
Ending Fund Balance	1,484,615	1,508,762	(83,657)	1,459,990	0

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

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

Position Summary					
Highway Users Revenue Fund (HURF) - Streets					
	<u>Actual FY2015</u>	<u>Actual FY2016</u>	<u>Actual FY2017</u>	<u>Budget FY2018</u>	<u>Change</u>
Public Works Operations Manager*	1.0	1.0	1.0	1.0	0.0
Administrative Assistant*	1.0	1.0	1.0	1.0	0.0
Technician IV	1.0	1.0	1.0	1.0	0.0
Technician III	2.0	2.0	2.0	2.0	0.0
Technician II	2.0	2.0	1.0	1.0	0.0
Technician I	2.0	2.0	4.0	4.0	0.0
Mechanic	<u>2.0</u>	<u>2.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
Total	<u>11.0</u>	<u>11.0</u>	<u>11.0</u>	<u>11.0</u>	<u>0.0</u>

*Split equally between Streets, Water and Wastewater

Capital:

For FY2018, capital items programmed for the Streets Division total \$3,714,600 (shown below). 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 FY2017-2021 budgets. The result of the R&R program is that the percentage of streets that are rated above average or better is at 91.6% at the end of FY2016 compared to 78.7% at the end of FY2013.

Streets - Capital		
Fiscal Year 2018		
<u>Description</u>	<u>Project</u>	<u>Amount</u>
Decorative Lighting 9th Street	1412	193,000
R & R	5791	675,000
Scott Ranch Road	7300	1,288,400
Improvements	5001801	90,000
Sidewalk E McNeil 8th to 9th	1805	242,000
10th Ave newar Safeway	1806	175,000
Park Valley Phase II Stratton & Stock	1807	335,200
Owens from 11th Street to Malapai	1808	60,000
Show Low Lake Road Overlay Phase II	1809	220,000
8th Street Roadway Connection (near Elks)	1810	280,000
Sidewalk McNeil Central to Pomeroy's	1811	81,000
Public Works Parking Lot	1706	25,000
6 Wheel Dump and Plow (carry over from FY2017)	5001800	50,000
	Total Streets Capital	3,714,600

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 FY2018 are to be paid for utilizing General Fund, HURF, Intergovernmental contributions, and/or grants.

City of Show Low, AZ
Streets
Fiscal Year 2018

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimate	FY 2018 Budget
Streets					
Personnel Expenditures					
SALARIES & WAGES	350,888	337,818	355,800	340,000	372,700
OVERTIME	8,561	9,456	16,900	11,900	15,900
MEDICAL INSURANCE	117,554	106,541	184,600	109,600	189,500
FICA	26,404	26,188	28,500	28,500	29,800
RETIREMENT	40,914	39,684	42,800	42,800	44,700
WORKER'S COMP	35,543	32,147	41,700	41,700	37,800
OTHER FFE	627	588	800	800	900
RECRUITMENT & PROCESSING	2,576	1,749	-	282	-
UNIFORM ALLOWANCE	3,693	2,543	3,600	2,518	3,600
Total Personnel	586,759	556,715	674,700	578,100	694,900
Operating Expenditures					
OTHR CONTR SVCS-STREET REPAIR	46,939	83,699	80,000	80,000	60,000
OTHER CONTRACTUAL SERVICE	3,683	7,473	7,000	7,000	27,000
LEGAL ADS & NOTICES	-	19	-	-	-
REPRODUCTION & PRINTING	-	-	-	-	-
TRAVEL & TRAINING/STAFF	4,297	4,342	7,500	7,500	8,500
SAFETY TRAINING	851	605	2,000	2,000	2,000
DUES & MEMBERSHIPS	340	915	500	500	500
DRUG TESTING	95	-	-	-	-
EXPENDABLE MATERIALS	11,746	11,361	10,000	10,000	10,000
GRAFFITI REMOVAL	42	90	500	500	500
WEED CONTROL	4,325	2,881	6,500	6,500	6,500
SIGN MAINTENANCE	17,206	23,541	20,000	20,000	20,000
POSTAGE	25	37	200	200	200
PERSONAL PROTECTIVE EQUIPMENT	3,040	4,027	3,000	3,000	3,300
SMALL EQUIPMENT/CAPITAL	12,852	12,694	8,900	8,900	21,900
UNIFORMS	618	869	900	2,100	4,100
AUTO PARTS & LABOR	66,454	84,254	110,000	110,000	110,000
FUELS & LUBRICANTS	50,090	36,029	71,500	71,500	71,500
RENTAL & MAINTENANCE CONTRACTS	2,350	3,772	2,800	2,800	2,800
EQUIPMENT RENTAL-OTHER	4,302	16,032	6,500	6,500	6,500
REPAIRS & MAINTENANCE	6,104	14,184	5,000	5,000	5,000
REPAIR & MAINT - Street Lights	7,696	2,224	7,000	7,000	7,000
DE-ICER	-	9,777	8,000	8,000	8,000
TELEPHONE	962	1,550	2,000	2,000	2,000
UTILITIES	29,198	28,223	22,000	22,000	30,000
CASUALTY LOSS	45	227	-	-	-
DEBT PRINCIPAL	-	-	-	-	243,900
DEBT INTEREST	-	-	-	-	4,800
Total Operating	273,260	348,824	381,800	383,000	656,000
Capital Expenditures					
9th Street Improvements	18,482	-	-	-	-
DOWNTOWN PEDESTRIAN ENHANCEMEN	42,300	-	820,500	-	-
WESTWOOD SUBDIV-REBUILD ROADS	-	-	-	-	-
WHIPPLE RD - PHASE II	195	-	-	-	-
Park Valley Phase 1	-	-	545,979	545,979	-
Sidewalk Connect. N. 1st Ave.	-	-	9,626	10,020	-
Sidewalk W Cooley Central-4th	-	-	72,422	71,904	-
Sidewalk N Central Ave	-	-	22,411	18,370	-
Sidewalk DOC/NPC	-	-	67,241	66,802	-
Rogers Loop	-	-	42,099	42,099	-
10th Ave - Near Safeway	-	-	-	-	175,000
Public Works Parking Lot	-	-	25,000	-	25,000
Decorative Lighting - 9th str	-	-	-	-	193,000
E Huning and N 11th Street	-	30,022	-	-	-
8th Street Sidewalk	20,184	-	-	-	-
R & R PROGRAM	473,171	377,335	902,562	275,000	675,000
SCOTT RANCH ROAD	-	-	1,288,400	-	1,288,400
IMPROVEMENTS	-	58,913	46,922	36,922	90,000
Sidewalk, E McNeil 8th to 9th	-	-	-	-	242,000
Sidewalk N 16th Ave McNeil to OLR	-	-	-	-	-
Sidewalk McNeil Central to Pomeroy	-	-	-	-	81,000
Lower power lines DOC/install Lights	-	-	-	-	-
Park Valley Phase II Stratton & Stock	-	-	-	-	335,200
Owens from 11th St to Malapai	-	-	-	-	60,000
Show Low Lake Rd Overlay Phase II	-	-	-	-	220,000
8th Street Rd Connection (Near Elks)	-	-	-	-	280,000
HSIP - Sign Improvement	15,225	-	-	-	-
EQUIPMENT PURCHASE	217,109	63,325	378,611	291,462	50,000
VEHICLE PURCHASE	-	-	-	-	-
Total Capital	807,117	2,114,399	4,221,773	1,358,558	3,714,600
Total Streets	1,667,137	3,019,939	5,278,273	2,819,658	5,065,500

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



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City of Show Low, Arizona
Airport
FY2018 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 FY2018 Airport budget of \$2,300,400 is a \$460,100 (25.0%) increase from the FY2017 budget of \$1,840,300. When the budget is adjusted for federal and state grants, the overall budget increases \$145,000 (11.2%).

Federal and state grants have historically accounted for a large portion of the revenue and expenditures within the airport fund. For FY2018, airport staff will continue to pursue opportunities associated with these outside funding sources.

City of Show Low					
Airport					
Fiscal Year 2018					
	FY2015	FY2016	FY2017	FY2017	FY2018
Expenditures	Actual	Actual	Budget	Estimate	Budget
Personnel	285,463	304,243	367,400	352,400	422,700
Operating Supplies & Services	782,833	722,186	822,900	686,155	759,100
Capital	<u>211,175</u>	<u>4,300</u>	<u>650,000</u>	<u>95,309</u>	<u>1,118,600</u>
Total All Expenditures	<u>1,401,323</u>	<u>1,030,728</u>	<u>1,840,300</u>	<u>1,133,864</u>	<u>2,300,400</u>
Revenues					
Beginning Fund Balance	(34,510)	5,121	6,562	6,562	281,663
Federal/State Grants	169,642	22,645	520,120	229,034	983,245
Fuel/Oil/Restail Sales	604,118	611,416	644,900	611,831	644,900
Leases	333,866	338,619	297,600	325,137	272,600
Other	311,539	59,489	51,900	57,388	49,900
General Fund Subsidy	<u>21,788</u>	<u>0</u>	<u>185,575</u>	<u>185,575</u>	<u>68,092</u>
Total Revenue	<u>1,440,953</u>	<u>1,032,169</u>	<u>1,700,095</u>	<u>1,408,966</u>	<u>2,018,737</u>
Ending Fund Balance	5,121	6,562	(133,643)	281,663	0

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

Staffing for the Airport is comprised of 5.5 FTEs, an increase of one full-time lineman.

Position Summary					
Airport					
	<u>Actual</u> <u>FY2015</u>	<u>Actual</u> <u>FY2016</u>	<u>Actual</u> <u>FY2017</u>	<u>Budget</u> <u>FY2018</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>3.5</u>	<u>4.5</u>	<u>1.0</u>
Total	<u>4.1</u>	<u>4.1</u>	<u>4.5</u>	<u>5.5</u>	<u>1.0</u>

Capital:

Newly funded projects for FY2018 total \$1,118,600, as itemized below. Only three of the projects are grant-funded.

Airport - Capital		
Fiscal Year 2018		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Update Airport Master Plan	1814	475,100
Drainage Imp S Ramp - Design	1815	80,000
Terminal Modifications	1816	15,000
De-Icing Facility	1505	300,000
Rehab Runway 6/24	1601	203,500
Pavement Improvements	7501800	45,000
	Total Airport Capital	1,118,600

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 FY2018 capital program. The Drainage Improvement South Ramp - Design will not receive any federal funding and the state funding is 90%. The City will be responsible for 10% of the design costs.

City of Show Low, AZ

Airport

Fiscal Year 2018

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimate	FY 2018 Budget
Airport					
Personnel Expenditures					
SALARIES & WAGES	179,464	192,369	210,100	210,100	247,100
PART-TIME WAGES	6,203	4,567	20,000	20,000	10,000
OVERTIME	4,735	5,623	6,900	6,900	6,500
MEDICAL INSURANCE	53,234	55,378	76,400	61,400	98,000
FICA	13,663	14,586	18,100	18,100	20,200
RETIREMENT	20,563	23,139	24,600	24,600	28,800
WORKER'S COMP	6,455	6,945	9,200	9,200	9,600
OTHER ERE	286	349	500	500	600
UNIFORMS	859	1,286	1,600	1,600	1,900
Total Personnel	285,463	304,243	367,400	352,400	422,700
Operating Expenditures					
FUEL FOR RESALE	500,352	454,057	500,000	400,000	500,000
OIL FOR RESALE	1,551	1,228	2,500	2,500	2,500
MERCHANDISE FOR RESALE	1,052	1,455	1,500	1,500	1,500
OTHER CONTRACTUAL SERVICE	19,711	24,607	21,000	21,000	21,000
ADVERTISING & PUBLICITY	1,225	1,080	2,000	2,000	2,000
LEGAL ADS & NOTICES	92	-	500	-	500
REPRODUCTION & PRINTING	148	-	500	-	500
TRAVEL & TRAINING/STAFF	369	1,654	2,500	2,000	2,500
DUES & MEMBERSHIPS	375	375	400	400	400
EXPENDABLE MATERIALS	2,277	8,087	2,000	2,000	2,000
POSTAGE	281	385	800	500	800
SMALL EQUIPMENT/CAPITAL	559	210	28,000	28,000	10,000
UNIFORMS	1,202	157	-	-	-
BOOKS & SUBSCRIPTIONS	-	-	-	55	-
AUTO PARTS & LABOR	8,421	7,809	9,000	9,000	14,000
FUELS & LUBRICANTS	5,252	4,338	6,500	6,500	6,500
RENTAL& MAINTENANCE CONTRACT	1,426	1,026	1,500	1,500	1,500
SAFETY EQUIPMENT	569	350	500	500	500
REPAIRS & MAINTENANCE	13,861	22,015	65,000	30,000	45,000
Airport Roof Repair	14,459	23,000	-	-	-
TELEPHONE	854	23	-	-	-
UTILITIES	50,005	56,700	47,300	47,300	57,500
INSURANCE PREMIUMS	7,998	7,000	8,000	8,000	8,000
USE PERMITS	-	1,358	500	500	500
DEBT PRINCIPAL	90,000	95,000	95,000	95,000	80,000
DEBT INTEREST	60,794	10,273	27,900	27,900	1,900
Total Operating	782,833	722,186	822,900	686,155	759,100
Capital Expenditures					
Wildlife Hazard Assess. Grant	3,000	-	-	-	-
HWY77 - UNDERGROUND POWERLINES	98,195	4,300	-	-	-
Item of Correction Remediation	61,324	-	-	-	-
Ground Power Unit	48,656	-	-	-	-
De-ldng Facility	-	-	300,000	-	300,000
Update Airport Master Plan - Fed	-	-	-	-	451,300
Update Airport Master Plan - State	-	-	-	-	11,900
Update Airport Master Plan - Local	-	-	-	-	11,900
Drainage Imp S Ramp - Design - State	-	-	-	-	72,000
Drainage Imp S Ramp - Design - Local	-	-	-	-	8,000
Terminal Modifications	-	-	-	-	15,000
Rehab Runway 6/24	-	-	240,000	36,541	203,500
IMPROVEMENTS	-	-	45,000	-	45,000
EQUIPMENT PURCHASE	-	-	65,000	58,768	-
Total Capital	211,175	4,300	650,000	95,309	1,118,600
Total Airport	1,279,471	1,030,728	1,840,300	1,133,864	2,300,400

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



City of Show Low, Arizona
Debt Service Fund
FY2018 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 FY2018 budget of \$1,212,200 represents a \$65,000 (5.1%) decrease from the FY2017 budget. This decrease is attributed to the GADA 2006 bond refinancing.

City of Show Low					
Debt Service					
Fiscal Year 2018					
Expenditures	FY2015	FY2016	FY2017	FY2017	FY2018
	Actual	Actual	Budget	Estimate	Budget
Debt Principal	808,000	843,000	959,000	857,000	929,000
Debt Interest	354,004	319,576	317,200	326,059	282,200
Other Expenses	<u>856</u>	<u>2,356</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total All Expenditures	<u>1,162,860</u>	<u>1,164,932</u>	<u>1,277,200</u>	<u>1,184,059</u>	<u>1,212,200</u>
Revenues					
Beginning Fund Balance	880,519	914,625	1,102,729	1,102,729	1,190,624
Transfers from other funds	1,173,550	1,330,350	1,250,403	1,250,403	996,767
Interest	753	308	3,000	293	3,000
Intergovernmental (QECB)	<u>22,663</u>	<u>22,377</u>	<u>23,300</u>	<u>21,258</u>	<u>23,300</u>
Total Revenue	<u>1,196,966</u>	<u>1,353,035</u>	<u>1,276,703</u>	<u>1,271,954</u>	<u>1,023,067</u>
Ending Fund Balance	914,625	1,102,729	1,102,232	1,190,624	1,001,491

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 collection 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 2018

<u>Description</u>	<u>Retirement Date</u>	<u>Original Issue Amount</u>	<u>*Balance as of 6/30/16</u>
Road Projects - 2006	Refinanced	6,420,000	625,000
Recreation Facilities	Refinanced	980,096	209,000
City Facilities - 2008	July, 2018	3,185,000	1,100,000
Public Safety Building - 2015	July, 2026	4,065,000	3,990,000
GADA 2006 Refinance	July, 2026	4,800,000	4,800,000
Energy Efficiency (QECB)	July, 2027	723,803	673,000

*Balance is Principal Only



City of Show Low, Arizona
Self-Insurance Fund
FY2018 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, vision, and wellness programs.

Department Budget:

The FY2018 budget of \$1,816,200 represents a decrease of \$489,800 (21.24%) from the FY2017 budget of \$2,306,000. The decrease is directly related to a decrease in medical expenses.

City of Show Low Self-Insurance Fund Fiscal Year 2018					
Expenditures	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2017 Estimate	FY2018 Budget
Medical Expenses	1,163,550	1,041,992	2,200,000	1,200,000	1,700,000
Third Party Administration	61,589	63,425	70,000	70,000	70,000
Wellness	12,400	11,909	25,000	25,000	35,200
Reinsurance and Bank Fees	<u>940</u>	<u>10,444</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
Total All Expenditures	<u>1,238,478</u>	<u>1,127,770</u>	<u>2,306,000</u>	<u>1,306,000</u>	<u>1,816,200</u>
Revenues					
Beginning Fund Balance	230,026	520,219	976,103	976,103	1,174,574
Premiums	1,524,974	1,578,390	2,593,967	1,499,470	2,093,967
Interest	3,697	5,264	1,500	5,001	1,500
Total Revenue	<u>1,528,672</u>	<u>1,583,654</u>	<u>2,595,467</u>	<u>1,504,471</u>	<u>2,095,467</u>
Ending Fund Balance	520,219	976,103	1,265,570	1,174,574	1,453,841

Currently, our premiums for family medical/dental/vision coverage cost approximately \$1,633.33 per month (\$19,600 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 FY2017 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 the federal healthcare requirements, and any indications of instability.



City of Show Low, Arizona
Cemetery
FY2018 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 FY2017 budget of \$15,000 represents no change from the FY2017 budget of \$15,000. Cemetery operations include only those costs directly related to cemetery services; personnel costs are not currently programmed within this fund; however a maintenance reserve began in FY2017.

City of Show Low					
Cemetery					
Fiscal Year 2018					
	FY2015	FY2016	FY2017	FY2017	FY2018
Expenditures	Actual	Actual	Budget	Estimate	Budget
Operating Supplies & Services	14,025	11,205	15,000	15,000	15,000
Capital/Transfers	125,295	36,107	0	30,103	0
Total All Expenditures	<u>139,320</u>	<u>47,312</u>	<u>15,000</u>	<u>45,103</u>	<u>15,000</u>
Revenues					
Beginning Fund Balance	204,178	105,522	91,544	91,544	85,789
Cemetery Fees	40,664	33,334	26,375	39,348	32,375
General Fund Subsidy	0	0	10,000	0	0
Total Revenue	<u>40,664</u>	<u>33,334</u>	<u>36,375</u>	<u>39,348</u>	<u>32,375</u>
Reserves					
Maintenance Reserve	0	0	58,922	58,922	100,000
Total Reserves	<u>0</u>	<u>0</u>	<u>58,922</u>	<u>58,922</u>	<u>100,000</u>
Ending Fund Balance	105,522	91,544	53,997	26,867	3,164

Capital:

There are no capital projects budgeted for this department.



City of Show Low, Arizona
Water Services
FY2018 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 FY2018 Water Services Division budget of \$4,888,500 is a \$608,794 (14.2%) increase from the FY2017 budget of \$4,279,706. This increase is directly attributed to the addition of several capital improvement projects in FY2018.

City of Show Low					
Water					
Fiscal Year 2018					
Expenditures	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2017 Estimate	FY2018 Budget
Personnel	937,991	930,970	1,087,400	1,081,873	1,120,200
Operating Supplies & Services	1,249,154	1,311,611	1,493,700	1,493,794	1,543,000
Capital	<u>1,338,466</u>	<u>1,402,942</u>	<u>1,698,606</u>	<u>1,034,439</u>	<u>2,225,300</u>
Total All Expenditures	<u>2,442,710</u>	<u>3,645,523</u>	<u>4,279,706</u>	<u>3,610,106</u>	<u>4,888,500</u>
Beginning Fund Balance	2,078,469	2,286,736	2,518,749	2,518,749	2,898,198
Water User Fees	3,501,411	3,601,129	3,710,668	3,755,904	3,842,680
Late Fees	80,565	65,590	75,000	62,311	75,000
Other**	151,902	210,817	130,595	171,340	130,595
Proceeds from Debt	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>3,733,878</u>	<u>3,877,536</u>	<u>3,916,263</u>	<u>3,989,555</u>	<u>4,048,275</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>675,000</u>
Total Reserves	<u>1,508,300</u>	<u>1,651,300</u>	<u>1,730,100</u>	<u>1,730,100</u>	<u>1,875,000</u>
Ending Fund Balance	1,861,338	867,449	425,206	1,168,098	182,973

**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.

Currently, the City of Show Low water system has approximately 7,028 connections. Operating expenses for FY2018 of \$2,663,200 show an increase of \$82,100 (3.18%) over FY2017 of \$2,581,100. The majority of the increase is a result of an increase in utilities, small equipment/capital, and personnel expenses.

The Water Services Division is staffed by 14.0 FTE employees in FY2018. 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 FY2015	Actual FY2016	Actual FY2017	Budget FY2018	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	2.0	2.0	2.0	0.0
GIS Technician	0.0	0.0	0.0	0.0	0.0
Total	15.0	14.0	14.0	14.0	0.0

Capital:

For FY2018, water capital is programmed at \$2,009,100. Included in this amount are improvements that continue our progress towards improving the overall water system infrastructure.

Water - Capital		
Fiscal Year 2018		
Description	Project	Amount
CIP Reserve - Water Preservation	7601803	150,800
General Improvements	7601802	225,000
DOC NPC to Central	1714	393,300
SCADA Upgrades	1823	130,000
8th Ave 12" Connection	1824	100,000
16th Ave Waterline Replacement	1825	150,000
W McNeil Fox Canyon to DOC	1826	370,000
Water Storage Tank Maintenance	1827	250,000
6 Wheel Dump with Plow (carry over from FY2017)	7601800	50,000
F350 4x4 or equivalent	7601801	65,000
Small Hydro-Vac Unit (split with Wastewater)	7601804	125,000
	Total Water Capital	2,009,100

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 FY2018 allocation, a total of \$1,200,000 will be available in this fund.

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 Fees Fiscal Year 2018					
	FY2015	FY2016	FY2017	FY2017	FY2018
Expenditures	Actual	Actual	Budget	Estimate	Budget
Capital	0	0	0	0	135,000
Total All Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>135,000</u>
Revenues					
Beginning Fund Balance	187,010	275,655	403,082	403,082	507,721
Capacity Fees	86,474	122,859	35,000	115,300	35,000
Interest	2,170	4,568	500	4,340	500
Total Revenue	<u>88,644</u>	<u>127,427</u>	<u>35,500</u>	<u>119,640</u>	<u>35,500</u>
Ending Fund Balance	275,655	403,082	438,582	522,721	408,221

For FY2018 capital expenditures of \$135,000 are program in for the water rights acquisition expenses.

City of Show Low, AZ

Water

Fiscal Year 2018

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimate	FY 2018 Budget
Water					
Personnel Expenditures					
SALARIES & WAGES	590,371	587,553	635,200	629,673	657,900
OVERTIME	13,152	9,601	13,600	13,600	12,800
MEDICAL INSURANCE	176,008	181,459	283,300	283,300	290,700
FICA	43,036	44,537	48,200	48,200	49,900
RETIREMENT	81,471	75,254	72,300	72,300	75,000
WORKER'S COMP	25,502	26,644	27,900	27,900	26,900
OTHER ERE	994	1,023	1,400	1,400	1,500
RECRUITMENT & PROCESSING	2,011	346	-	-	-
UNIFORM ALLOWANCE	5,448	4,552	5,500	5,500	5,500
Total Personnel	937,991	930,970	1,087,400	1,081,873	1,120,200
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	3,470	1,645	7,500	7,500	7,500
OTHER CONTRACTUAL SERVICE	5,360	4,344	10,000	10,000	10,000
SHOW LOW LAKE	23,878	23,229	30,000	30,000	30,000
WATER SHARES	1,224	1,386	1,200	1,200	1,200
WATER RIGHTS PRESERVATION	29,113	35,695	60,500	60,500	60,500
LEGAL ADS & NOTICES	12	39	-	-	-
REPRODUCTION & PRINTING	5,011	4,662	8,500	8,500	8,500
TRAVEL & TRAINING/STAFF	6,879	6,793	8,500	8,500	9,000
SAFETY TRAINING	1,493	864	1,700	1,700	1,700
DUES & MEMBERSHIPS	545	448	2,000	2,000	2,000
EXPENDABLE MATERIALS	12,720	15,801	15,000	15,000	15,000
POSTAGE	12,851	12,759	14,500	14,500	14,500
PERSONAL PROTECTIVE EQUIPMENT	2,837	3,746	4,000	4,000	4,300
SMALL EQUIPMENT/CAPITAL	13,912	20,763	12,000	12,000	16,500
UNIFORMS	760	535	400	400	2,700
BOOKS & SUBSCRIPTIONS	226	-	500	500	500
AUTO PARTS & LABOR	32,971	31,665	46,400	46,400	46,400
FUELS & LUBRICANTS	31,176	28,260	40,000	40,000	40,000
RENTAL & MAINTENANCE CONTRACTS	8,753	10,486	8,500	8,500	8,500
EQUIPMENT RENTAL-OTHER	2,829	1,151	6,000	6,000	6,000
REPAIRS & MAINTENANCE	4,506	8,636	8,000	8,000	8,000
TELEPHONE	2,992	4,063	4,800	4,800	4,800
UTILITIES	438,379	397,234	380,000	380,000	422,000
CASUALTY LOSS	1,631	13,092	-	94	-
TESTING FEES	21,399	20,595	45,000	45,000	45,000
WATER MAINTENANCE	255,679	376,315	290,000	290,000	290,000
METER REPLACEMENT PROGRAM	100,255	126,312	102,000	102,000	102,000
BANK CHARGES	-	1,350	-	-	-
USE PERMITS	76	102	500	500	500
BAD DEBT EXPENSE	98,529	18,785	-	-	-
DEBT PRINCIPAL	-	-	240,800	240,800	247,900
DEBT INTEREST	129,689	140,455	145,400	145,400	138,000
Total Operating	1,249,154	1,311,611	1,493,700	1,493,794	1,543,000
Capital Expenditures					
Fairway Park Phase III	-	-	360,622	360,622	-
CIP RESERVE	-	-	-	-	150,800
Scada Upgrades	-	-	-	-	130,000
Water Storage Tank Maint	-	-	-	-	250,000
8th Ave 12" Connection	-	-	-	-	100,000
DOC NPC to Central	-	-	538,421	145,158	393,300
16th Ave Waterline Replacement	-	-	-	-	150,000
W McNeil Fox Canyon to DOC	-	-	-	-	370,000
IMPROVEMENTS	75,129	86,440	183,084	175,000	225,000
4th Ave., Cooley to Old Linden	-	(0)	136,859	136,859	-
US 60 Waterline Realignment	-	-	74,000	-	-
E Owens Waterline Replacement	-	-	138,620	-	-
EQUIPMENT PURCHASE	-	-	71,000	21,000	175,000
VEHICLE PURCHASE	-	-	-	-	65,000
OPERATING TRANSFER OUT	181,800	189,000	195,800	195,800	216,200
OPERATING TRANSFER IN	-	-	-	-	-
DEPRECIATION	1,081,538	1,127,502	-	-	-
Total Capital	1,338,466	1,402,942	1,698,606	1,034,439	2,225,300
Total Water	3,525,612	3,645,523	4,279,706	3,610,106	4,888,500

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



City of Show Low, Arizona
Wastewater
FY2018 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 FY2018 Wastewater Division budget of \$5,919,100 is a \$768,908 (14.9%) increase from the FY2017 budget of \$5,150,192. When adjusted for capital expenditures, the operating budget decreases by \$111,328 (5.3%) over FY2017. The majority of the operating budget decrease is due to the early payoff of the WIFA Manhole debt in FY2017.

City of Show Low					
Wastewater					
Fiscal Year 2018					
Expenditures	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2017 Estimate	FY2018 Budget
Personnel	719,377	650,304	970,500	970,500	971,900
Operating Supplies & Services	550,378	620,993	1,145,428	1,204,470	1,032,700
Capital	<u>1,522,213</u>	<u>1,468,960</u>	<u>3,034,264</u>	<u>2,334,964</u>	<u>3,914,500</u>
Total All Expenditures	<u>1,646,220</u>	<u>2,740,257</u>	<u>5,150,192</u>	<u>4,509,934</u>	<u>5,919,100</u>
Revenues					
Beginning Fund Balance	3,205,105	6,226,074	6,083,647	6,083,647	3,980,286
Wastewater User Fees	2,359,814	2,428,691	2,368,867	2,372,138	2,492,667
Grand Funds	0	0	0	0	0
Other**	<u>3,451,323</u>	<u>169,138</u>	<u>12,600</u>	<u>34,435</u>	<u>294,402</u>
Total Revenue	<u>5,811,137</u>	<u>2,597,829</u>	<u>2,381,467</u>	<u>2,406,573</u>	<u>2,787,069</u>
Reserves					
Operating Reserve	<u>0</u>	<u>0</u>	<u>206,315</u>	<u>206,315</u>	<u>425,000</u>
Total Reserves	<u>0</u>	<u>0</u>	<u>206,315</u>	<u>206,315</u>	<u>425,000</u>
Ending Fund Balance	7,370,022	6,083,647	3,108,607	3,773,971	423,255

**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. 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.

Revenue projections show an overall increase in total collections, reflecting the new rates implemented in FY2017. Currently, the City of Show Low wastewater system has approximately 5,600 connections.

The Wastewater Division is staffed by 12.0 FTE employees in FY2018.

Position Summary Wastewater					
	Actual FY2015	Actual FY2016	Actual FY2017	Budget FY2018	change
Construction Operations Manager	0.0	0.0	0.0	0.0	0.0
Wastewater Plant Operator	1.0	1.0	2.0	2.0	0.0
Technician IV	2.0	2.0	1.0	1.0	0.0
Technician III	3.0	3.0	2.0	2.0	0.0
Technician II	1.0	2.0	2.0	2.0	0.0
Technician I	3.0	3.0	5.0	5.0	0.0
Total	10.0	11.0	12.0	12.0	0.0

Capital:

For FY2018, wastewater capital is programmed at \$3,698,300 as outlined in the table below. 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 - Capital Fiscal Year 2018		
Description	Project	Amount
I & I Manhole Replacement	5871	188,000
General Improvments	7551802	325,000
10th Place & 9th Place	1219	64,300
Westwood Subdivision	1712	450,000
Show Low South Land Exchange	1713	15,000
Days Inn Sewer Line	1313	95,000
24th Drive Sewer Main Replacement	1817	390,000
30th & Merrill Phase II	1818	200,000
S Wht Mtn Rd 12" Main Ellsworth - The Pines	1819	361,000
Camptown Mainline Realignment	1820	200,000
City Park - Hillcrest Phase II	1821	500,000
Sierra Vista Subdivision	1822	620,000
F350 4x4 or equivalent	7551801	65,000
6 Wheel Dump with Plow (carry over from FY2017)	7551800	50,000
Mini Excavator Trallor	7551803	20,000
Small Hydro-Vac Unit (split with Water)	7551804	155,000
	Total Wastewater Capital	3,698,300

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 Fees					
Fiscal Year 2018					
	FY2015	FY2016	FY2017	FY2017	FY2018
Expenditures	Actual	Actual	Budget	Estimate	Budget
Capital	<u>399,500</u>	<u>135,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>399,500</u>	<u>135,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues					
Beginning Fund Balance	<u>(31,799)</u>	<u>(253,427)</u>	<u>(150,880)</u>	<u>(150,880)</u>	<u>28,800</u>
Capacity Fees	177,203	236,278	150,000	178,000	150,000
Interest	669	1,769	500	1,680	500
Total Revenue	<u>177,872</u>	<u>238,047</u>	<u>150,500</u>	<u>179,680</u>	<u>150,500</u>
Ending Fund Balance	<u>(253,427)</u>	<u>(150,880)</u>	<u>(380)</u>	28,800	179,300

The deficit in fund balance for FY 2015 and 2016 is a result of transfers from this fund to the wastewater fund for the construction of the new wastewater treatment plant. As fees continued to be received and construction of the wastewater treatment plant was completed in FY 2017, the fund balance is projected to stabilize and continue to grow for future capacity increase projects.

**City of Show Low, AZ
Wastewater
Fiscal Year 2018**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimate	FY 2018 Budget
Wastewater					
Personnel Expenditures					
SALARIES & WAGES	430,295	416,181	545,400	545,400	542,500
OVERTIME	12,608	10,234	15,700	15,700	14,800
MEDICAL INSURANCE	151,665	150,981	264,200	264,200	271,100
FICA	32,615	30,788	44,400	44,400	44,100
RETIREMENT	62,420	16,207	66,600	66,600	66,300
WORKER'S COMP	23,172	19,546	27,800	27,800	26,700
OTHER ERE	743	792	1,300	1,300	1,300
RECRUITMENT & PROCESSING	2,427	2,094	-	-	-
UNIFORM ALLOWANCE	3,432	3,482	5,100	5,100	5,100
Total Personnel	719,377	650,304	970,500	970,500	971,900
Operating Expenditures					
PROFESSIONAL & CONSULTING SVCS	3,125	-	7,500	7,500	7,500
OTHER CONTRACTUAL SERVICE	5,496	3,413	9,900	9,900	9,900
LEGAL ADS & NOTICES	12	80	-	-	-
REPRODUCTION & PRINTING	2,812	3,204	5,500	5,500	5,500
TRAVEL & TRAINING/STAFF	4,953	2,022	6,500	6,500	6,500
SAFETY TRAINING	742	609	1,500	1,500	1,500
DUES & MEMBERSHIPS	591	183	400	400	400
EXPENDABLE MATERIALS	11,847	13,071	12,000	12,000	12,000
POSTAGE	9,954	10,202	9,000	9,000	9,000
PERSONAL PROTECTIVE EQUIPMENT	3,752	4,827	3,500	3,500	4,000
SMALL EQUIPMENT/CAPITAL	11,455	15,692	8,000	8,000	12,700
UNIFORMS	1,455	1,273	600	600	4,100
BOOKS & SUBSCRIPTIONS	279	-	500	500	500
AUTO PARTS & LABOR	18,296	30,496	48,800	48,800	48,800
FUELS & LUBRICANTS	45,952	29,324	43,000	43,000	43,000
RENTAL & MAINTENANCE CONTRACTS	4,614	4,513	4,800	4,800	4,800
EQUIPMENT RENTAL-OTHER	1,446	-	2,500	2,500	2,500
REPAIRS & MAINTENANCE	9,629	1,716	6,000	6,000	6,000
TELEPHONE	2,212	1,752	2,900	2,900	2,900
UTILITIES	206,816	211,354	210,000	210,000	217,000
CASUALTY LOSS	386	5,610	-	29,502	-
Biosolid Removal	-	-	-	29,540	65,000
TESTING FEES	41,904	49,892	66,500	66,500	66,500
SEWER MAINTENANCE	72,860	129,446	102,400	102,400	102,400
AIR RELEASE REPLACEMENT PROG	8,836	7,982	10,000	10,000	10,000
USE PERMITS	12,496	14,545	38,128	38,128	38,100
BAD DEBT EXPENSE	(36,352)	13,435	15,000	15,000	15,000
DEBT PRINCIPAL	-	-	469,400	469,400	285,000
DEBT INTEREST	42,750	66,350	61,100	61,100	52,100
ISSUANCE COSTS	62,060	-	-	-	-
Total Operating	550,378	620,993	1,145,428	1,204,470	1,032,700
Capital Expenditures					
CAPITAL CARRYOVER	-	-	-	-	-
Wastewater Master Plan	-	-	-	-	-
WWTP Expansion	-	(14,917)	1,209,300	1,209,300	-
WWTP MODIFICATIONS	-	-	-	-	-
I & I PROJECT	89,432	123	395,192	395,192	188,000
FENCE AT WWTP	-	-	-	-	-
SL LAKE SEWER IMPROVEMENTS	-	-	-	-	-
IMPROVEMENTS	109,813	143,454	115,697	90,697	325,000
Manhole Replacements	-	-	-	-	-
6TH STREET LINE	-	-	-	-	-
WILLIS PROJECT	-	-	-	-	-
MERRILL & 31ST STREET	-	-	-	-	-
EAST OWENS LINE EXTENSION	-	-	-	-	-
9th STREET SEWER REPLACEMENT	-	-	-	-	-
N 5TH DR - OLR TO COOLEY	-	-	-	-	-
Rolling Acres Sewer Replacemnt	-	-	-	-	-
10TH PLACE & 9TH PLACE	-	-	64,300	-	64,300
CITY PARK AREA-AQUATICS CENTER	-	-	-	-	-
MERRILL TO 30TH - FINAL	-	-	-	-	-
DAYS INN SEWER LINE	-	-	95,000	-	95,000
SEWER REALIGNMENT-SL PLAZA	-	-	-	-	-
City Park Area - Phase II	-	-	-	-	-
Upgrade E Owens to McNeil	-	-	180,000	180,000	-
280 E DOC sewer extension	-	-	51,675	51,675	-
24th Dr Sewer Main Replacement	-	-	-	-	390,000
30th and Merrill Phase 2	-	-	-	-	200,000
S Wht Mtn Rd 12" Main Ellsworth - Pines	-	-	-	-	361,000
Camptown Mainline Realignment	-	-	-	-	200,000
City Park - Hillcrest Phase II	-	-	-	-	500,000
Sierra Vista Subdivision	-	-	-	-	620,000
Westwood Subdivision	-	-	450,000	-	450,000
Show Low South Land Exchange	-	-	15,000	-	15,000
EQUIPMENT PURCHASE	-	-	181,000	131,000	225,000
LIFT STATION MODIFIC-GENERATRS	-	-	-	-	-
VEHICLE PURCHASE	-	-	-	-	65,000
PROPRIETARY FUND ASSET TRANSF	-	-	-	-	-
OPERATING TRANSFER OUT	119,600	127,800	277,100	277,100	216,200
OPERATING TRANSFER IN	-	-	-	-	-
DEPRECIATION	1,203,967	1,212,500	-	-	-
DEBT PRINCIPAL	-	-	-	-	-
Total Capital	1,523,213	1,468,950	3,034,264	2,334,964	3,914,500
Total Wastewater	2,791,968	2,740,257	5,150,192	4,509,934	5,919,100

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



City of Show Low, Arizona
Sanitation
FY2018 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 FY2018 Sanitation budget of \$888,500 remains the same as the FY2017 budget of \$888,500. 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 2018					
	FY2015	FY2016	FY2017	FY2017	FY2018
Expenditures	Actual	Actual	Budget	Estimate	Budget
Operating Supplies & Services	790,891	818,157	813,500	813,500	813,500
Capital/Transfers	<u>65,000</u>	<u>65,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Total All Expenditures	<u>855,891</u>	<u>883,157</u>	<u>888,500</u>	<u>888,500</u>	<u>888,500</u>
Revenues					
Beginning Fund Balance	193,736	205,919	212,742	212,742	169,723
Refuse User Fees	865,375	886,599	878,473	842,269	905,489
Other**	<u>2,700</u>	<u>3,381</u>	<u>2,000</u>	<u>3,212</u>	<u>2,000</u>
Total Revenue	<u>868,074</u>	<u>889,980</u>	<u>880,473</u>	<u>845,481</u>	<u>907,489</u>
Ending Fund Balance	205,919	212,742	204,715	169,723	188,712

**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
FY2018 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 retired in July 2018 (FY19).

City of Show Low Improvement District 6 Fiscal Year 2018					
Expenditures	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2017 Estimate	FY2018 Budget
Operating	2,510	924	3,000	1,500	3,000
Debt Service	472,200	473,050	472,400	472,400	329,600
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>489,710</u>	<u>488,974</u>	<u>490,400</u>	<u>488,900</u>	<u>347,600</u>
Revenues					
Beginning Fund Balance	370,905	263,215	124,186	124,186	4,389
Taxes/Assessments	376,370	345,088	481,300	363,930	481,300
Other**	<u>5,650</u>	<u>4,857</u>	<u>9,000</u>	<u>5,173</u>	<u>9,000</u>
Total Revenue	<u>382,020</u>	<u>349,945</u>	<u>490,300</u>	<u>369,103</u>	<u>490,300</u>
Ending Fund Balance	263,215	124,186	124,086	4,389	147,089

**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 retired in 2018.

City of Show Low					
Improvement District 7					
Fiscal Year 2018					
Expenditures	FY2015	FY2016	FY2017	FY2017	FY2018
	Actual	Actual	Budget	Estimate	Budget
Operating	2,266	966	1,000	0	1,000
Debt Service	77,223	77,675	78,900	75,000	79,000
Capital/Transfers	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
Total All Expenditures	<u>82,488</u>	<u>81,641</u>	<u>79,900</u>	<u>78,000</u>	<u>83,000</u>
Revenues					
Beginning Fund Balance	71,251	44,132	17,811	17,811	2,072
Taxes/Assessments	54,771	54,787	79,300	62,000	79,300
Other**	<u>598</u>	<u>533</u>	<u>2,500</u>	<u>261</u>	<u>2,500</u>
Total Revenue	<u>55,369</u>	<u>55,320</u>	<u>81,800</u>	<u>62,261</u>	<u>81,800</u>
Ending Fund Balance	44,132	17,811	19,711	2,072	872

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



City of Show Low, Arizona
Community Facilities Improvement District
FY2018 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 2018					
	FY2015	FY2016	FY2017	FY2017	FY2018
Expenditures	Actual	Actual	Budget	Estimate	Budget
Operational Costs	7,423	10,602	23,600	23,600	23,600
Debt Service	152,180	154,060	155,700	155,700	153,900
Capital/Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>159,603</u>	<u>164,662</u>	<u>179,300</u>	<u>179,300</u>	<u>177,500</u>
Revenues					
Beginning Fund Balance	237,607	242,487	253,286	253,286	232,444
Taxes/Assessments	160,795	171,401	154,600	154,600	154,600
Proceeds from Debt	0	0	0	0	0
Other**	<u>3,687</u>	<u>4,060</u>	<u>5,500</u>	<u>3,857</u>	<u>5,500</u>
Total Revenue	<u>164,482</u>	<u>175,461</u>	<u>160,100</u>	<u>158,457</u>	<u>160,100</u>
Ending Fund Balance	242,487	253,286	234,086	232,444	215,044

**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 2018					
	FY2015	FY2016	FY2017	FY2017	FY2018
Expenditures	Actual	Actual	Budget	Estimate	Budget
Operational Costs	6,083	8,099	4,200	4,200	4,200
Debt Service	94,700	96,641	98,300	98,300	94,600
Capital/Transfers	<u>7,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
Total All Expenditures	<u>107,783</u>	<u>108,739</u>	<u>106,500</u>	<u>106,500</u>	<u>102,800</u>
Revenues					
Beginning Fund Balance	666,426	632,171	580,367	580,367	579,137
Taxes/Assessments	67,421	49,598	47,000	47,000	47,000
Proceeds from Debt	0	0	0	0	0
Other**	<u>6,107</u>	<u>7,337</u>	<u>0</u>	<u>58,271</u>	<u>0</u>
Total Revenue	<u>73,529</u>	<u>56,935</u>	<u>47,000</u>	<u>105,271</u>	<u>47,000</u>
Ending Fund Balance	632,171	580,367	520,867	579,137	523,337

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

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 FY2018.

FY2017 is the first year since 2011 that assessed valuation have shown an increase (up 2.1% over FY2016). 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 \$44,000 which represents 47% 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 **\$7.0125** per hundred dollars of assessed valuation. This shortfall will be covered by the developer in FY2018 (47,600). 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
FY2018 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 2018					
	FY2015	FY2016	FY2017	FY2017	FY2018
Expenditures	Actual	Actual	Budget	Estimate	Budget
Operating	0	0	0	0	0
Electricity	204,407	215,224	204,900	204,900	221,300
Capital/Transfers	<u>1,200</u>	<u>1,200</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>205,607</u>	<u>216,424</u>	<u>204,900</u>	<u>204,900</u>	<u>221,300</u>
Revenues					
Beginning Fund Balance	3,819	5,510	5,510	5,510	8,910
Taxes/Assessments	168,994	187,171	208,000	208,000	218,000
Other**	103	132	300	300	300
General Fund subsidy	<u>38,200</u>	<u>29,121</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>207,298</u>	<u>216,425</u>	<u>208,300</u>	<u>208,300</u>	<u>218,300</u>
Ending Fund Balance	5,510	5,510	8,910	8,910	5,910

**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 was 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 FY2018. Property values increased 5% in the Street Light Improvement District in 2017. Due to the increased property values, staff is recommending no tax increase in FY2018. The tax rate will remain at \$0.1401, the same as FY2017. 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.

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>	<u>FY2018</u>
Full Tax Rate with Park Lights	n/a	\$ 0.1280	\$ 0.1370	\$ 0.1549	\$ 0.1549	0.1401	0.1401
3-year Subsidized Tax Rate		\$ 0.0835	\$ 0.1131	\$ 0.1291	\$ 0.1401	0.1401	0.1401
Prior Year Tax Rate	\$ 0.0706	\$ 0.0835	\$ 0.0910	\$ 0.1131	\$ 0.1291	0.1401	0.1401
Increase due to decreased assessed valuation	0.0129	0.0075	0.0085	-	-	0.0000	0.0000
Increase for Park Lighting	-	-	0.0136	0.0160	0.0110	0.0000	0.0000
Current Tax Rate	\$ 0.0835	\$ 0.0910	\$ 0.1131	\$ 0.1291	\$ 0.1401	\$ 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)
FY2018 Budget

Program Goal:

The Projects Fund has been established to account for revenues and expenditures associated with 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.

City of Show Low					
Projects Fund					
Fiscal Year 2018					
Expenditures	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2017 Estimate	FY2018 Budget
Unanticipated Expenditures	0	0	3,697,707	0	4,000,000
General Operations	4,776	513,632	0	0	440,677
Court	10,205	4,670	21,000	21,000	30,000
Police	391,804	480,148	5,065,676	5,065,676	0
Public Works	34,232	0	0	0	0
Community Services	<u>194,069</u>	<u>374,138</u>	<u>535,782</u>	<u>320,971</u>	<u>212,200</u>
Total All Expenditures	<u>635,085</u>	<u>1,372,589</u>	<u>9,320,165</u>	<u>5,407,647</u>	<u>4,682,877</u>
Revenues					
Beginning Balance	(208,645)	3,833,210	3,857,210	3,857,210	609,627
Unanticipated Revenue	0	0	3,697,707	0	4,000,000
Federal and State Grants	4,284,441	36,460	951,182	934,637	66,250
Other	0	0	0	0	0
General Fund Subsidy	392,499	1,360,129	1,225,427	1,225,427	7,000
Total Revenue	<u>4,468,295</u>	<u>5,229,799</u>	<u>9,731,526</u>	<u>6,017,274</u>	<u>4,682,877</u>
Ending Fund Balance	3,833,210	3,857,210	411,361	609,627	(0)

Departmental Budget:

The Projects Fund serves as the general clearinghouse for 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), and the unanticipated revenues/expenditures account (budget control account).

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
FY2018 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 \$396,650. 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 2018					
	FY2015	FY2016	FY2017	FY2017	FY2018
Expenditures	Actual	Actual	Budget	Estimate	Budget
Debt Service Transfer	7,200	9,100	0	0	22,821
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>7,200</u>	<u>9,100</u>	<u>0</u>	<u>0</u>	<u>22,821</u>
Revenues					
Beginning Fund Balance	5,716	8,314	12,117	12,117	22,821
Impact Fees	9,709	12,688	0	10,500	0
Other**	<u>89</u>	<u>215</u>	<u>0</u>	<u>204</u>	<u>0</u>
Total Revenue	<u>9,798</u>	<u>12,903</u>	<u>0</u>	<u>10,704</u>	<u>0</u>
Ending Fund Balance	8,314	12,117	12,117	22,821	0

**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 2018					
Expenditures	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2017 Estimate	FY2018 Budget
Debt Service Transfer	0	45,723	1,282	1,282	445
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>0</u>	<u>45,723</u>	<u>1,282</u>	<u>1,282</u>	<u>445</u>
Revenues					
Beginning Fund Balance	45,055	46,505	1,727	1,727	445
Impact Fees	976	360	0	0	0
Other**	<u>474</u>	<u>585</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>1,450</u>	<u>945</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance	46,505	1,727	445	445	0

**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 \$327,148. 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 FY2027 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 2018					
	FY2015	FY2016	FY2017	FY2017	FY2018
Expenditures	Actual	Actual	Budget	Estimate	Budget
Debt Service Transfer	39,500	61,200	83,800	83,800	67,800
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>39,500</u>	<u>61,200</u>	<u>83,800</u>	<u>83,800</u>	<u>67,800</u>
Revenues					
Beginning Fund Balance	34,860	56,953	68,575	68,575	53,900
Impact Fees	61,113	71,526	40,000	67,900	40,000
Other**	<u>480</u>	<u>1,296</u>	<u>0</u>	<u>1,231</u>	<u>0</u>
Total Revenue	<u>61,593</u>	<u>72,822</u>	<u>40,000</u>	<u>69,131</u>	<u>40,000</u>
Ending Fund Balance	56,953	68,575	24,775	53,906	26,100

**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 2018					
Expenditures	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2017 Estimate	FY2018 Budget
Debt Service Transfer	0	0	0	0	0
Capital	<u>19,740</u>	<u>8,998</u>	<u>215,012</u>	<u>0</u>	<u>221,607</u>
Total All Expenditures	<u>19,740</u>	<u>8,998</u>	<u>215,012</u>	<u>0</u>	<u>221,607</u>
Revenues					
Beginning Fund Balance	247,531	229,113	221,607	221,607	221,607
Impact Fees	0	0	0	0	0
Other**	<u>1,322</u>	<u>1,492</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>1,322</u>	<u>1,492</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance	229,113	221,607	6,595	221,607	0
* 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 2018					
	FY2015	FY2016	FY2017	FY2017	FY2018
Expenditures	Actual	Actual	Budget	Estimate	Budget
Debt Service Transfer	0	0	2,600	2,600	284,402
Operational Transfer/Correction	0	0	0	0	0
Capital	<u>0</u>	<u>0</u>	<u>1,153,540</u>	<u>251,881</u>	<u>208,200</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>1,156,140</u>	<u>254,481</u>	<u>492,602</u>
Revenues					
Beginning Fund Balance	3,852,190	1,973,175	744,083	744,083	492,602
Impact Fees	0	0	0	0	0
Other**	<u>36,333</u>	<u>15,680</u>	<u>0</u>	<u>3,000</u>	<u>0</u>
Total Revenue	<u>36,333</u>	<u>15,680</u>	<u>0</u>	<u>3,000</u>	<u>0</u>
Ending Fund Balance	<u>3,888,523</u>	<u>1,988,855</u>	<u>(412,057)</u>	<u>492,602</u>	<u>0</u>

* Fee eliminated in FY2012 - All remaining funds to be expended on eligible projects

**Other includes: interest earned on investments

CITY OF SHOW LOW RESOLUTION NO. R2017-20

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA, ADOPTING THE FINAL BUDGET IN THE AMOUNT OF \$48,524,686 FOR THE FISCAL YEAR BEGINNING JULY 1, 2017, AND ENDING JUNE 30, 2018

RECITALS:

WHEREAS, in accordance with the provisions of Arizona Revised Statutes §42-17101 et. seq., the Council of the City of Show Low (the "City Council") did, on June 20, 2017, 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 20, 2017, at the office of the City Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and,

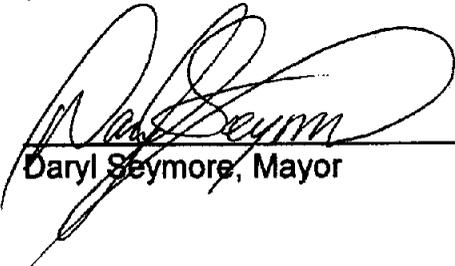
WHEREAS, in accordance with state law and following due public notice, the City Council met on June 20, 2017, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses of tax levies.

ENACTMENTS:

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

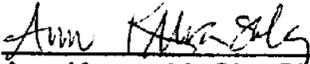
That the statements and schedules attached hereto as Exhibit A and incorporated herein by reference are hereby adopted as the budget of the City of Show Low, Arizona, for the fiscal year July 1, 2017, through June 30, 2018.

PASSED AND ADOPTED this 20th day of June, 2017, by the Mayor and Council of the City of Show Low, Arizona.



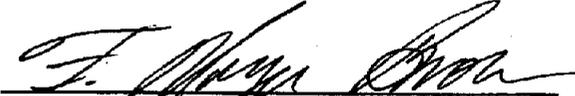
Daryl Seymore, Mayor

ATTEST:



Ann Kurasaki, City Clerk

APPROVED AS TO FORM:



F. Morgan Brown, City Attorney

OFFICIAL BUDGET FORMS

CITY OF SHOW LOW

Fiscal Year 2018

CITY OF SHOW LOW
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Fiscal Year 2018

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CITY OF SHOW LOW
Tax Levy and Tax Rate Information
Fiscal Year 2018

	2017	2018
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$	\$
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$	\$
B. Secondary property taxes	208,000	218,000
C. Total property tax levy amounts	\$ 208,000	\$ 218,000
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total primary property taxes	\$	
B. Secondary property taxes		
(1) Current year's levy	\$ 208,000	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ 208,000	
C. Total property taxes collected	\$ 208,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate		
(2) Secondary property tax rate	0.1401	0.1401
(3) Total city/town tax rate	0.1401	0.1401
B. Special assessment district tax rates		

Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating one special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

CITY OF SHOW LOW
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 10,341,700	\$ 8,969,301	\$ 9,750,000
Electric Franchise Tax	276,362	154,976	275,000
Gas Franchise Tax	77,867	29,431	90,000
TV Franchise Tax	55,089	14,027	60,000
Licenses and permits			
Business Licenses	14,190	14,315	15,000
Animal Licenses	1,439	1,504	2,500
Intergovernmental			
Urban Revenue Sharing	1,240,000	996,411	1,288,904
Auto in Lieu	579,759	598,353	653,263
State Sales Tax	956,501	634,128	980,616
Intergovernmental/Grants	366,169	261,939	292,197
Charges for services			
Other	744,824	72,195	1,116,350
Planning and Zoning Fees	202,743	198,732	184,000
Library Fees	19,525	16,427	23,500
Parks and Recreation Fees	95,936	138,626	134,575
Show Low TV Fees	11,164	8,215	10,000
Dispatching Fees	145,000	149,681	222,222
Engineering Fees	2,218	1,648	500
Police Fees	111,248	104,179	33,700
Fines and forfeits			
Fines and Forfeitures	127,590	120,519	107,100
Photo Enforcement Collections	9,553	7,028	
Interest on investments			
Interest earned on Investments	40,000	27,045	40,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous	7,494	8,918	2,500
Total General Fund	\$ 15,426,373	\$ 12,527,599	\$ 15,281,927

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

CITY OF SHOW LOW
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
SPECIAL REVENUE FUNDS			
Highway User Revenue fund			
Highway User Tax	\$ 1,404,761	\$ 1,113,100	\$ 1,395,480
Grants			769,100
Other	890,059	7,504	1,440,930
	\$ 2,294,820	\$ 1,120,603	\$ 3,605,510
Local Transportation Assistance Fund			
LTAF Funding	\$	\$	\$
Interest on Investments			
	\$	\$	\$
Street Light Fund			
Other (Property Tax Assessment)	\$ 208,000	\$ 177,210	\$ 218,000
Interest on Investments	\$ 300	\$ 78	\$ 300
	\$ 208,300	\$ 177,288	\$ 218,300
Public Transportation Fund			
Grants	\$ 472,000	\$ 586,912	\$ 664,343
Contributions	224,593	53,302	273,916
Other	118,833	105,721	76,700
Interest on Investments			
	\$ 815,426	\$ 745,935	\$ 1,014,959
Cemetery Fund			
Cemetery Plot Sales	\$ 29,000	\$ 29,009	\$ 25,000
Cemetery Services	8,797	2,804	7,275
Interest on Investments	1,551	261	100
	\$ 39,348	\$ 32,074	\$ 32,375
White Mountain Partnership			
Grants	\$	\$	\$
Contributions	20,000		20,000
Interest on Investments		47	
	\$ 20,000	\$ 47	\$ 20,000
Geocaching			
Grants	\$	\$	\$
Contributions	1,440	1,440	14,800
Interest on Investments			
	\$ 1,440	\$ 1,440	\$ 14,800
Capital Projects/Grants Fund			
Unanticipated Revenue/Grants	\$ 2,125,427	\$ 918,862	\$ 4,007,000
Grants	34,637	16,771	66,250
	\$ 2,160,064	\$ 935,633	\$ 4,073,250
Airport Fund			
User Fees/Leases	\$ 982,469	\$ 872,136	\$ 956,400
Other	196,575	11,459	79,092
Grants	229,034	23,336	983,245
Interest on Investments	888	332	
	\$ 1,408,966	\$ 907,263	\$ 2,018,737
Aquatic Center			
User Fees	\$ 123,295	\$ 92,411	\$ 94,800
Miscellaneous	319,610		333,495
	\$ 442,905	\$ 92,411	\$ 428,295

CITY OF SHOW LOW
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
Improvement District #5			
Other (Bonding/Property Tax)	\$ 3	\$ 3	\$
Penalties/Miscellaneous	25	25	
Interest on Investments			
	\$ 28	\$ 28	\$
Improvement District #6			
Other (Bonding/Property Tax)	\$ 363,930	\$ 293,449	\$ 481,300
Penalties/Miscellaneous	3,500	3,548	7,000
Interest on Investments	1,674	(109)	2,000
	\$ 369,104	\$ 296,887	\$ 490,300
Improvement District #7			
Other (Bonding/Property Tax)	\$ 62,000	\$ 55,657	\$ 79,300
Penalties/Miscellaneous		22	2,000
Interest on Investments	261	(9)	500
	\$ 62,261	\$ 55,670	\$ 81,800
Show Low Bluff CFD			
Assessments/Bonding	\$ 201,600	\$ 161,387	\$ 201,600
Penalties/Other	54,041	51,920	5,000
Interest on Investments	8,087	2,097	500
	\$ 263,728	\$ 215,404	\$ 207,100
Total Special Revenue Funds	\$ 8,086,390	\$ 4,580,684	\$ 12,205,426
DEBT SERVICE FUNDS			
Intergovernmental	\$ 1,271,661	\$ 10,965	\$ 1,020,067
Interest on Investments	293		3,000
	\$ 1,271,954	\$ 10,965	\$ 1,023,067
Total Debt Service Funds	\$ 1,271,954	\$ 10,965	\$ 1,023,067
CAPITAL PROJECTS FUNDS			
Parks Development Fees	\$	\$	\$
Library Development Fees	10,704	11,996	
Open Space Development Fees			
Parks & Recreation Development Fees		4	
Transportation Development Fees	69,131	74,461	40,000
Water Capacity Fees	119,640	130,407	35,500
Wastewater Capacity Fees	179,680	204,017	150,500
Water Development Fees		364	
Wastewater Development Fees	3,000	1,473	
	\$ 382,155	\$ 422,722	\$ 226,000

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

CITY OF SHOW LOW
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
PERMANENT FUNDS			
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
Wastewater Fund			
User Fees	\$ 2,372,138	\$ 2,084,499	\$ 2,492,667
Other	3,505	965	284,402
Grants			
Interest on Investments	30,930	863	10,000
	\$ 2,406,573	\$ 2,086,328	\$ 2,787,069
Water Fund			
User Fees	\$ 3,809,731	\$ 2,931,716	\$ 3,914,680
Other	131,538	135,735	121,095
Grants			
Interest on Investments	48,285	15,031	12,500
	\$ 3,989,555	\$ 3,082,482	\$ 4,048,275
Refuse Fund			
User Fees	\$ 842,269	\$ 716,861	\$ 905,489
Other			
Interest on Investments	3,212	868	2,000
	\$ 845,481	\$ 717,729	\$ 907,489
Total Enterprise Funds	\$ 7,241,609	\$ 5,886,538	\$ 7,742,833
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.			
INTERNAL SERVICE FUNDS			
Medical Self-Insurance			
Premiums	\$ 1,499,470	\$ 1,216,982	\$ 2,093,967
Miscellaneous			
Interest on Investments	5,001	2,630	1,500
	\$ 1,504,471	\$ 1,219,612	\$ 2,095,467
Total Internal Service Funds	\$ 1,504,471	\$ 1,219,612	\$ 2,095,467
TOTAL ALL FUNDS	\$ 33,912,951	\$ 24,648,120	\$ 38,574,720

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

CITY OF SHOW LOW
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Highway Users Revenue Fund (HURF)	\$	\$	\$	\$ 1,190,930
Public Transportation				91,174
White Mountain Partnership Cemetery				20,000
Airport				68,092
Aquatic Center				333,495
Debt Service				899,715
Capital Projects/Grants Fund			440,677	7,000
Water Beautification Program				30,000
Parks & Recreation Development Impact Fees				
Improvement District #5			28	
Improvement District #6			15,000	
Improvement District #7			3,000	
Street Light Improvement District				
Community Facilities District			4,000	
Public Transportation			90,900	
Water			216,200	
Wastewater			216,200	
Refuse Fund			75,000	
Total General Fund	\$	\$	\$ 1,061,005	\$ 2,640,406
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund (HURF)	\$	\$	\$ 1,190,930	\$
Public Transportation			91,174	90,900
Cemetery			20,000	
White Mountain Partnership				
Street Light Improvement District				
Improvement District #5				28
Improvement District #6				15,000
Improvement District #7				3,000
Community Facilities District				4,000
Capital Projects/Grants Fund			7,000	440,677
Aquatic Center			333,495	
Airport			68,092	
Total Special Revenue Funds	\$	\$	\$ 1,710,691	\$ 553,605
DEBT SERVICE FUNDS				
Debt Service Fund	\$	\$	\$ 998,981	\$
Total Debt Service Funds	\$	\$	\$ 998,981	\$
CAPITAL PROJECTS FUNDS				
Transportation Development Impact Fee	\$	\$	\$	\$ 67,800
Library Development Impact Fee				22,821
Wastewater Capacity Fee				292,602
Total Capital Projects Funds	\$	\$	\$	\$ 383,223
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$	\$	\$ 30,000	\$ 216,200
Wastewater			284,402	216,200
Refuse				75,000
Total Enterprise Funds	\$	\$	\$ 314,402	\$ 507,400
INTERNAL SERVICE FUNDS				
Parks & Recreation Development Impact Fees	\$	\$	\$	\$ 445
Total Internal Service Funds	\$	\$	\$	\$ 445
TOTAL ALL FUNDS	\$	\$	\$ 4,085,079	\$ 4,085,079

**CITY OF SHOW LOW
Expenditures/Expenses by Fund
Fiscal Year 2018**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
City Council	\$ 347,200	\$ 347,200	\$ 91,167	\$ 346,100
General Operations	5,428,500	5,428,500	659,073	4,363,006
Administrative Services	1,018,500	1,018,500	845,247	1,006,800
City Magistrate	202,000	202,000	161,727	202,200
City Attorney	261,200	261,200	201,854	274,300
City Manager	456,500	456,500	351,337	452,300
Planning and Zoning	459,800	459,800	349,600	474,900
Library	551,900	561,900	412,979	543,300
Information Systems	371,600	371,600	262,504	363,100
Parks & Facilities Maintenance	885,800	885,800	656,666	1,522,500
Engineering	666,900	666,900	501,480	686,900
Police	6,103,100	6,103,100	4,528,372	7,002,600
Recreation	402,900	402,900	266,588	431,500
City Clerk	311,500	311,500	240,827	304,000
Show Low TV	203,600	203,600	157,718	205,700
Community Services Admin	232,800	232,800	126,303	244,500
Total General Fund	\$ 17,903,800	\$ 17,913,800	\$ 9,813,438	\$ 18,423,706
SPECIAL REVENUE FUNDS				
Streets	\$ 5,014,662	\$ 5,278,273	\$ 1,246,566	\$ 5,065,500
LTA				
Street Light District	204,900	204,900	167,940	221,300
Public Transit	781,400	781,400	535,596	911,000
Cemetery	15,000	15,000	34,930	15,000
White Mountain Partnership	88,500	88,500	18,305	34,600
Geocaching	29,000	29,000	25,624	14,800
Projects Fund	9,320,164	9,320,165	4,264,346	4,682,877
SID No. 5				28
SID No. 6	490,400	490,400	463,730	347,600
SID No. 7	82,900	82,900	74,969	83,000
Airport	1,840,300	1,840,300	771,542	2,300,400
Aquatic Center	421,800	421,800	296,536	479,800
Show Low Bluff CFD	285,800	285,800	152,503	280,300
Total Special Revenue Funds	\$ 18,574,826	\$ 18,838,438	\$ 8,052,587	\$ 14,436,205
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 1,277,200	\$ 1,277,200	\$ 265,331	\$ 1,212,200
Total Debt Service Funds	\$ 1,277,200	\$ 1,277,200	\$ 265,331	\$ 1,212,200
CAPITAL PROJECTS FUNDS				
Parks Development Fees	\$ 14,184	\$ 14,184	\$	\$
Library Development Fees				22,821
Open Space Development Fees				
Parks & Recreation Development Fees	1,282	1,282		445
Transportation Development Fees	83,800	83,800		67,800
Water Development Fees	215,012	215,012		221,607
Wastewater Development Fees	1,156,140	1,156,140	251,881	492,602
Water Capacity Fees	255,000	255,000	9,541	135,000
Wastewater Capacity Fees				
Total Capital Projects Funds	\$ 1,725,418	\$ 1,725,418	\$ 261,422	\$ 940,275
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Wastewater	\$ 5,150,192	\$ 5,150,192	\$ 2,110,333	\$ 5,919,100
Water	4,262,465	4,066,886	2,629,551	4,888,500
Refuse	888,500	888,500	717,030	888,500
Total Enterprise Funds	\$ 10,301,157	\$ 10,105,578	\$ 5,456,915	\$ 11,696,100
INTERNAL SERVICE FUNDS				
Medical Insurance Fund	\$ 2,306,000	\$ 2,306,000	\$ 1,017,549	\$ 1,816,200
Total Internal Service Funds	\$ 2,306,000	\$ 2,306,000	\$ 1,017,549	\$ 1,816,200
TOTAL ALL FUNDS	\$ 52,088,401	\$ 52,166,434	\$ 24,867,242	\$ 48,524,686

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

CITY OF SHOW LOW
Expenditures/Expenses by Department
Fiscal Year 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2017	2017	2017	2018
City Council				
General Fund	\$ 347,200	\$ 347,200	\$ 91,167	\$ 346,100
Department Total	\$ 347,200	\$ 347,200	\$ 91,167	\$ 346,100
General Operations				
General Fund	\$ 5,428,500	\$ 5,428,500	\$ 659,073	\$ 4,363,006
Projects Fund	3,699,706	3,697,707		4,440,677
SID No. 5				28
SID No. 6	490,400	490,400	463,730	347,600
SID No. 7	82,900	82,900	74,969	83,000
Show Low Bluff CFD	285,800	285,800	152,503	280,300
Debt Service	1,277,200	1,277,200	265,331	1,212,200
Department Total	\$ 11,264,506	\$ 11,262,507	\$ 1,615,605	\$ 10,726,811
Administrative Services				
General Fund	\$ 1,018,500	\$ 1,018,500	\$ 845,247	\$ 1,006,800
Department Total	\$ 1,018,500	\$ 1,018,500	\$ 845,247	\$ 1,006,800
City Magistrate				
General Fund	\$ 202,000	\$ 202,000	\$ 161,727	\$ 202,200
Projects Fund	\$ 21,000	\$ 21,000	\$ 3,059	\$ 30,000
Department Total	\$ 223,000	\$ 223,000	\$ 164,786	\$ 232,200
City Attorney				
General Fund	\$ 261,200	\$ 261,200	\$ 201,854	\$ 274,300
Department Total	\$ 261,200	\$ 261,200	\$ 201,854	\$ 274,300
City Manager				
General Fund	\$ 456,500	\$ 456,500	\$ 351,337	\$ 452,300
Department Total	\$ 456,500	\$ 456,500	\$ 351,337	\$ 452,300
Planning & Zoning				
General Fund	\$ 459,800	\$ 459,800	\$ 349,600	\$ 474,900
Department Total	\$ 459,800	\$ 459,800	\$ 349,600	\$ 474,900
Library				
General Fund	\$ 551,900	\$ 561,900	\$ 412,979	\$ 543,300
Library DIF				\$ 22,821
Projects Fund	\$ 11,682	\$ 13,682	\$ 12,140	\$ 27,300
Department Total	\$ 563,582	\$ 575,582	\$ 425,119	\$ 593,421

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

CITY OF SHOW LOW
Expenditures/Expenses by Department
Fiscal Year

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES (1)	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED (1)	ACTUAL EXPENDITURES/ EXPENSES* (1)	BUDGETED EXPENDITURES/ EXPENSES
Information Systems				
General Fund	\$ 371,600	\$ 371,600	\$ 262,504	\$ 363,100
Projects Fund	\$	\$	\$	\$
Department Total	\$ 371,600	\$ 371,600	\$ 262,504	\$ 363,100
Parks & Facility Maintenance				
General Fund	\$ 885,800	\$ 885,800	\$ 656,666	\$ 1,522,500
Cemetery Fund	15,000	15,000	34,930	15,000
Parks & Recreation DIF	1,282	1,282		445
Open Space DIF				
Projects Fund	322,200	322,200	54,754	
Department Total	\$ 1,224,282	\$ 1,224,282	\$ 746,350	\$ 1,537,945
PW - Engineering				
General Fund	\$ 666,900	\$ 666,900	\$ 501,480	\$ 686,900
Projects Fund	\$	\$	\$	\$
Department Total	\$ 666,900	\$ 666,900	\$ 501,480	\$ 686,900
Police				
General Fund	\$ 6,103,100	\$ 6,103,100	\$ 4,528,372	\$ 7,002,600
Projects Fund	\$ 5,065,676	\$ 5,065,676	\$ 4,136,392	\$
Department Total	\$ 11,168,776	\$ 11,168,776	\$ 8,664,763	\$ 7,002,600
Recreation				
General Fund	\$ 402,900	\$ 402,900	\$ 266,588	\$ 431,500
Projects Fund	\$	\$	\$	\$
Aquatics Fund	\$ 421,800	\$ 421,800	\$ 296,536	\$ 479,800
Department Total	\$ 824,700	\$ 824,700	\$ 563,124	\$ 911,300
City Clerk				
General Fund	\$ 311,500	\$ 311,500	\$ 240,827	\$ 304,000
Department Total	\$ 311,500	\$ 311,500	\$ 240,827	\$ 304,000
Show Low TV				
General Fund	\$ 203,600	\$ 203,600	\$ 157,718	\$ 205,700
Projects Fund	\$ 40,000	\$ 40,000	\$	\$
Department Total	\$ 243,600	\$ 243,600	\$ 157,718	\$ 205,700
Community Services Administration				
General Fund	\$ 232,800	\$ 232,800	\$ 126,303	\$ 244,500
Projects Fund	\$ 159,900	\$ 199,900	\$ 58,000	\$ 184,900
Department Total	\$ 392,700	\$ 432,700	\$ 184,303	\$ 429,400

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

CITY OF SHOW LOW
Expenditures/Expenses by Department
Fiscal Year

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES (1)	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED (1)	ACTUAL EXPENDITURES/ EXPENSES* (1)	BUDGETED EXPENDITURES/ EXPENSES
PW - Streets				
HURF Fund	\$ 5,014,662	\$ 5,278,273	\$ 1,246,566	\$ 5,065,500
LTA Fund				
SLID Fund	204,900	204,900	167,940	221,300
Transportation DIF	83,800	83,800		67,800
Department Total	\$ 5,303,362	\$ 5,566,973	\$ 1,414,506	\$ 5,354,600
Public Transit				
Public Transit Fund	\$ 781,400	\$ 781,400	\$ 535,596	\$ 911,000
Department Total	\$ 781,400	\$ 781,400	\$ 535,596	\$ 911,000
PW - Airport				
Airport Fund	\$ 1,840,300	\$ 1,840,300	\$ 771,542	\$ 2,300,400
Department Total	\$ 1,840,300	\$ 1,840,300	\$ 771,542	\$ 2,300,400
PW - Wastewater				
Wastewater Fund	\$ 5,150,192	\$ 5,150,192	\$ 2,110,333	\$ 5,919,100
Wastewater Capacity Fund				
Wastewater DIF Fund	\$ 1,156,140	\$ 1,156,140	\$ 251,881	\$ 492,602
Department Total	\$ 6,306,332	\$ 6,306,332	\$ 2,362,215	\$ 6,411,702
PW - Water				
Water Fund	\$ 4,262,465	\$ 4,066,886	\$ 2,629,551	\$ 4,888,500
Water Capacity Fund	\$ 255,000	\$ 255,000	\$ 9,541	\$ 135,000
Water DIF Fund	\$ 215,012	\$ 215,012		\$ 221,607
Department Total	\$ 4,732,477	\$ 4,536,898	\$ 2,639,092	\$ 5,245,107
Sanitation				
Refuse Fund	\$ 888,500	\$ 888,500	\$ 717,030	\$ 888,500
Department Total	\$ 888,500	\$ 888,500	\$ 717,030	\$ 888,500
Self-Insurance Fund				
Self-Insurance Fund	\$ 2,306,000	\$ 2,306,000	\$ 1,017,549	\$ 1,816,200
Department Total	\$ 2,306,000	\$ 2,306,000	\$ 1,017,549	\$ 1,816,200
White Mountain Partnership				
White Mountain Partnership	\$ 88,500	\$ 88,500	\$ 18,305	\$ 34,600
Department Total	\$ 88,500	\$ 88,500	\$ 18,305	\$ 34,600
Geocaching				
Geocaching	\$ 29,000	\$ 29,000	\$ 25,624	\$ 14,800
Department Total	\$ 29,000	\$ 29,000	\$ 25,624	\$ 14,800

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

CITY OF SHOW LOW
Full-Time Employees and Personnel Compensation
Fiscal Year 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	107.1	\$ 6,451,600	\$ 1,600,200	\$ 1,800,400	\$ 733,000	\$ 10,585,200
SPECIAL REVENUE FUNDS						
Streets	10.3	\$ 388,600	\$ 44,700	\$ 189,500	\$ 72,100	\$ 694,900
Street Light District						
Public Transit						
Cemetery						
Projects Fund						
SID No. 5						
SID No. 6						
SID No. 7						
Airport	5.5	263,600	28,800	98,000	32,300	422,700
Aquatic Center	8.5	228,200	6,800	28,000	22,400	285,400
Show Low Bluff CFD						
Total Special Revenue Funds	24.3	\$ 880,400	\$ 80,300	\$ 315,500	\$ 126,800	\$ 1,403,000
DEBT SERVICE FUNDS						
Debt Service Funds						
Total Debt Service Funds						
CAPITAL PROJECTS FUNDS						
Library Development Fees						
Parks & Recreation Development Fees						
Transportation Development Fees						
Wastewater Development Fees						
Wastewater Capacity Fees						
Water Capacity Fees						
Total Capital Projects Funds						
PERMANENT FUNDS						
Total Permanent Funds						
ENTERPRISE FUNDS						
Wastewater	12.7	\$ 557,300	\$ 66,300	\$ 271,100	\$ 77,200	\$ 971,900
Water	14.7	670,700	75,000	290,700	83,800	1,120,200
Refuse						
Total Enterprise Funds	27.3	\$ 1,228,000	\$ 141,300	\$ 561,800	\$ 161,000	\$ 2,092,100
INTERNAL SERVICE FUND						
Medical Insurance Fund						
Total Internal Service Fund						
TOTAL ALL FUNDS	158.8	\$ 8,560,000	\$ 1,821,800	\$ 2,677,700	\$ 1,020,800	\$ 14,080,300

CITY OF SHOW LOW RESOLUTION NO. R2017-21

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA, LEVYING UPON THE ASSESSED VALUATION OF PROPERTY WITHIN THE LIMITS OF THE STREET LIGHT IMPROVEMENT DISTRICT A CERTAIN SUM OF MONEY FOR FISCAL YEAR 2017-2018 TO BE ASSESSED AGAINST THE VALUATION OF REAL PROPERTY FOR SECONDARY TAX PURPOSES

RECITALS:

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

WHEREAS, the secondary tax levy for fiscal year 2017-2018 beginning July 1, 2017, 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 20, 2017, at least fourteen days prior to the hearing date for this Resolution No. R2017-21; and

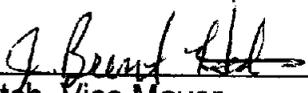
WHEREAS, the City has computed tax rates per one hundred dollars (\$100.00) of valuation to be levied and collected at \$0.1401 for secondary tax rates for the Street Light Improvement District.

ENACTMENTS:

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Show Low, Arizona, that there is hereby levied on each one hundred dollars (\$100.00) of the assessed value of all property, both real and personal, within the defined limits of the Street Light Improvement District, except such property as may be by law exempt from taxation, a secondary property tax rate sufficient to raise the sum of \$218,000 for the district, to be collected as provided by law for the purpose provided by law.

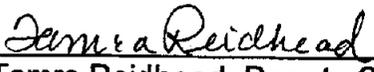
BE IT FURTHER RESOLVED that any failure by the Navajo County officials to properly return the delinquent tax list, irregularity in assessments or omissions in the same, or any irregularity in any proceedings shall not invalidate such proceedings nor invalidate any title conveyed by any tax deed, any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

PASSED AND ADOPTED this 18th day of July, 2017, by the Mayor and Council of the City of Show Low, Arizona.



Brent Hatch, Vice Mayor

ATTEST:



Tamra Reidhead, Deputy City Clerk

APPROVED AS TO FORM:



F. Morgan Brown, City Attorney

General Fund (11)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018	Base Budget
Beginning Balance	5,144,695	5,472,617	5,810,885	7,227,876	7,029,053	6,124,405	8,527,190
Revenues	14,019,206	14,868,646	19,808,119	15,279,696	14,811,839	14,252,852	18,777,126
Transfers In	428,343	469,500	495,202	517,153	653,882	1,061,450	2,660,967
Other Sources	-	-	-	-	-	-	4,002,000
Expenditures	10,279,514	10,968,344	16,069,253	11,355,079	12,359,469	15,798,300	27,886,200
Transfers Out	3,840,114	4,027,100	2,817,078	4,610,234	4,010,900	2,640,406	3,081,083
	5,472,617	5,815,319	7,227,876	7,029,053	6,124,405	3,000,000	3,000,000
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	2,000,000	
	2,000,000	2,000,000	2,500,000	2,600,000	2,900,000	3,000,000	3,000,000
Available	3,472,617	3,815,319	4,727,876	4,429,053	3,224,405	0	0

HURF (12)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	1,760,603	1,069,679	914,057	1,484,615	1,484,828	1,459,990
Revenues	1,230,396	1,247,358	1,389,990	1,446,189	1,408,917	2,412,580
Transfers In	1,428,479	1,297,900	847,383	1,596,933	884,988	1,190,930
Other Sources	2,951	14,290	322	963	915	2,000
Expenditures	3,352,750	2,715,170	1,667,137	3,019,939	2,319,658	5,065,500
Transfers Out	-	-	-	-	-	-
	1,069,679	914,057	1,484,615	1,508,762	1,459,990	0
Available	1,069,679	914,057	1,484,615	1,508,762	1,459,990	0

SLID (14)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	2,382	(3,446)	3,819	5,510	5,510	8,910
Revenues	142,792	164,543	169,098	187,304	208,300	218,300
Transfers In	45,143	38,300	38,200	29,121	-	-
Other Sources	-	-	-	-	-	-
Expenditures	192,564	194,378	204,407	215,224	204,900	221,300
Transfers Out	1,200	1,200	1,200	1,200	-	-
	(3,446)	3,819	5,510	5,510	8,910	5,910
Available	(3,446)	3,819	5,510	5,510	8,910	5,910

PUBLIC TRANSPORTATION (15)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	170,819	87,758	109,412	114,181	104,380	138,406
Revenues	672,609	653,290	1,180,156	559,575	730,539	923,785
Transfers In	66,900	79,400	86,185	81,875	84,887	91,174
Other Sources	-	-	-	-	-	-
Expenditures	759,277	636,336	1,185,519	575,786	690,500	820,100
Transfers Out	63,293	74,700	76,052	74,630	90,900	90,900
	87,758	109,412	114,181	104,380	138,406	242,365
Available	87,758	109,412	114,181	104,380	138,406	242,365

CEMETERY (16)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	3,220	98,175	204,178	105,522	91,544	85,789
Revenues	35,512	38,985	40,664	31,701	39,348	32,375
Transfers In	74,800	78,300	-	-	-	-
Other Sources	-	-	-	1,633	-	-
Expenditures	15,358	11,281	139,320	47,312	45,103	15,000
Transfers Out	-	-	-	-	-	-
	<u>98,175</u>	<u>204,178</u>	<u>105,522</u>	<u>91,544</u>	<u>85,789</u>	<u>103,164</u>
Reserves						
Maintenance Reserve	-	-	-	-	58,922	100,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,922</u>	<u>100,000</u>
Available	<u>98,175</u>	<u>204,178</u>	<u>105,522</u>	<u>91,544</u>	<u>26,867</u>	<u>3,164</u>

WHITE MOUNTAIN PARTNERSHIP (17)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	-	-	9,391	11,025	16,631	14,683
Revenues	-	31,980	68,905	49,812	-	-
Transfers In	-	-	-	20,000	20,000	20,000
Other Sources	-	-	-	-	-	-
Expenditures	-	22,589	67,271	64,207	21,948	34,600
Transfers Out	-	-	-	-	-	-
	<u>-</u>	<u>9,391</u>	<u>11,025</u>	<u>16,631</u>	<u>14,683</u>	<u>83</u>
Available	<u>-</u>	<u>9,391</u>	<u>11,025</u>	<u>16,631</u>	<u>14,683</u>	<u>83</u>

GEOCACHING (18)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	-	-	-	-	26,123	1,939
Revenues	-	-	-	58,450	1,440	14,800
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	-	32,327	25,624	14,800
Transfers Out	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,123</u>	<u>1,939</u>	<u>1,939</u>
Available	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,123</u>	<u>1,939</u>	<u>1,939</u>

GRANTS FUND (22)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	871,589	739,707	(208,645)	3,833,210	3,857,210	609,627
Revenues	149,962	158,872	4,284,441	36,460	934,637	66,250
Transfers In	706,800	970,400	392,499	1,360,129	1,225,427	7,000
Other Sources	-	-	-	-	-	4,000,000
Expenditures	988,644	2,077,624	635,085	1,372,589	5,407,647	4,242,200
Transfers Out	-	-	-	-	-	440,677
	<u>739,707</u>	<u>(208,645)</u>	<u>3,833,210</u>	<u>3,857,210</u>	<u>609,627</u>	<u>(0)</u>
Available	<u>739,707</u>	<u>(208,645)</u>	<u>3,833,210</u>	<u>3,857,210</u>	<u>609,627</u>	<u>(0)</u>

LIBRARY DEVELOPMENT FEES (24)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	-	-	5,716	8,314	12,117	22,821
Revenues	4,818	9,716	9,798	12,903	10,704	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Transfers Out	4,818	4,000	7,200	9,100	-	22,821
	-	5,716	8,314	12,117	22,821	(0)
Available	-	5,716	8,314	12,117	22,821	(0)

OPEN SPACE DEVELOPMENT FEES (25)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	138,680	0	0	0	0	0
Revenues	412	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	139,093	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
	0	0	0	0	0	0
Available	0	0	0	0	0	0

PARK & RECREATION FACILITIES DEVELOPMENT FEES (26)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	3,142	18,017	45,055	46,505	1,727	445
Revenues	14,875	27,038	1,450	945	-	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Transfers Out	-	-	-	45,723	1,282	445
	18,017	45,055	46,505	1,727	445	0
Available	18,017	45,055	46,505	1,727	445	0

TRANSPORTATION DEVELOPMENT FEES (27)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	-	-	34,860	56,953	68,575	53,900
Revenues	29,790	54,860	61,593	72,822	69,131	40,000
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Transfers Out	29,790	20,000	39,500	61,200	83,800	67,800
	-	34,860	56,953	68,575	53,900	26,100
Available	-	34,860	56,953	68,575	53,900	26,100

DEBT SERVICE (31)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	873,754	875,314	880,519	914,625	1,102,729	1,190,624
Revenues	18,870	27,820	23,416	22,685	21,551	26,300
Transfers In	1,157,800	1,148,400	1,173,550	1,330,350	1,250,403	996,767
Other Sources	-	-	-	-	-	-
Expenditures	1,175,110	1,171,015	1,162,860	1,164,932	1,184,059	1,212,200
Transfers Out	-	-	-	-	-	-
	875,314	880,519	914,625	1,102,729	1,190,624	1,001,491
Available	875,314	880,519	914,625	1,102,729	1,190,624	1,001,491

IMPROVEMENT DISTRICT #5 (35)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	187,497	54,576	(139,725)	9,847	(0)	28
Revenues	424,630	355,214	291,334	1,967	28	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	542,550	534,515	126,763	11,815	-	-
Transfers Out	15,000	15,000	15,000	-	-	28
	54,576	(139,725)	9,847	(0)	28	(0)
Available	54,576	(139,725)	9,847	(0)	28	(0)

IMPROVEMENT DISTRICT #6 (36)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	508,649	432,628	370,905	263,215	124,186	4,390
Revenues	413,843	429,081	382,020	349,945	369,104	490,300
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	474,864	475,804	474,710	473,974	473,900	332,600
Transfers Out	15,000	15,000	15,000	15,000	15,000	15,000
	432,628	370,905	263,215	124,186	4,390	147,090
Available	432,628	370,905	263,215	124,186	4,390	147,090

IMPROVEMENT DISTRICT #7 (37)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	123,555	96,691	71,251	44,132	17,811	2,072
Revenues	54,798	55,723	55,369	55,320	62,261	81,800
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	78,662	78,163	79,488	78,641	75,000	80,000
Transfers Out	3,000	3,000	3,000	3,000	3,000	3,000
	96,691	71,251	44,132	17,811	2,072	872
Available	96,691	71,251	44,132	17,811	2,072	872

AIRPORT (41)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	177,936	132,340	(34,510)	5,121	6,562	281,663
Revenues	1,251,738	4,076,380	1,419,166	1,031,979	1,223,391	1,950,645
Transfers In	53,200	154,000	21,788	-	185,575	68,092
Other Sources	-	159	-	191	-	-
Expenditures	1,350,534	4,397,388	1,401,323	1,030,728	1,133,864	2,300,400
Transfers Out	-	-	-	-	-	-
	132,340	(34,510)	5,121	6,562	281,663	0
Available	132,340	(34,510)	5,121	6,562	281,663	0

WASTEWATER (42)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	2,972,713	2,603,548	3,205,105	6,226,074	6,083,647	3,980,286
Revenues	2,131,926	2,228,974	5,362,362	2,428,751	2,373,043	2,492,667
Transfers In	-	316,900	399,500	135,500	2,600	284,402
Other Sources	(19,291)	41,458	49,275	33,578	30,930	10,000
Expenditures	2,373,455	1,867,975	2,672,368	2,612,457	4,232,834	5,702,900
Transfers Out	108,345	117,800	117,800	127,800	277,100	216,200
	2,603,548	3,205,105	6,226,074	6,083,647	3,980,286	848,255
Reserves						
Operating Reserve	-	-	-	-	206,315	425,000
	-	-	-	-	206,315	425,000
Available	2,603,548	3,205,105	6,226,074	6,083,647	3,773,971	423,255

WATER (43)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	1,728,695	2,043,016	2,078,469	2,286,736	2,518,749	2,898,198
Revenues	3,153,347	3,649,855	3,733,878	3,877,536	3,989,555	4,018,275
Transfers In	-	-	-	-	-	30,000
Other Sources	176,291	-	-	-	-	-
Expenditures	2,857,612	3,435,401	3,343,812	3,456,523	3,414,306	4,672,300
Transfers Out	157,705	179,000	181,800	189,000	195,800	216,200
	<u>2,043,016</u>	<u>2,078,469</u>	<u>2,286,736</u>	<u>2,518,749</u>	<u>2,898,198</u>	<u>2,057,973</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	675,000
	<u>700,000</u>	<u>800,000</u>	<u>1,508,300</u>	<u>1,651,300</u>	<u>1,730,100</u>	<u>1,875,000</u>
Available	<u>1,343,016</u>	<u>1,278,469</u>	<u>778,436</u>	<u>867,449</u>	<u>1,168,098</u>	<u>182,973</u>

WATER DEVELOPMENT IMPACT FEE (44)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	263,462	251,494	247,531	229,113	221,607	221,607
Revenues	(531)	666	1,322	1,492	-	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	11,437	4,629	19,740	8,998	-	221,607
Transfers Out	-	-	-	-	-	-
	<u>251,494</u>	<u>247,531</u>	<u>229,113</u>	<u>221,607</u>	<u>221,607</u>	<u>(0)</u>
Available	<u>251,494</u>	<u>247,531</u>	<u>229,113</u>	<u>221,607</u>	<u>221,607</u>	<u>(0)</u>

WASTEWATER DEVELOPMENT IMPACT FEE (45)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	4,461,023	4,434,565	3,852,190	1,973,175	744,083	492,602
Revenues	(13,594)	46,939	36,333	15,680	3,000	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	12,864	629,314	1,915,348	1,244,772	254,481	208,200
Transfers Out	-	-	-	-	-	284,402
	<u>4,434,565</u>	<u>3,852,190</u>	<u>1,973,175</u>	<u>744,083</u>	<u>492,602</u>	<u>(0)</u>
Available	<u>4,434,565</u>	<u>3,852,190</u>	<u>1,973,175</u>	<u>744,083</u>	<u>492,602</u>	<u>(0)</u>

SANITATION (47)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	191,368	187,350	193,736	205,919	212,742	169,723
Revenues	999,971	1,033,432	868,074	889,980	845,481	907,489
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	938,990	962,046	790,891	818,157	813,500	813,500
Transfers Out	65,000	65,000	65,000	65,000	75,000	75,000
	<u>187,350</u>	<u>193,736</u>	<u>205,919</u>	<u>212,742</u>	<u>169,723</u>	<u>188,712</u>
Available	<u>187,350</u>	<u>193,736</u>	<u>205,919</u>	<u>212,742</u>	<u>169,723</u>	<u>188,712</u>

AQUATIC (48)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	355,321	(11,182)	(10,490)	(0)	0	51,505
Revenues	89,509	123,434	123,590	129,094	123,295	94,800
Transfers In	349,800	292,600	292,624	290,326	319,610	333,495
Other Sources	5,000	-	155	-	-	-
Expenditures	810,813	415,342	405,879	419,419	391,400	479,800
Transfers Out	-	-	-	-	-	-
	<u>(11,182)</u>	<u>(10,490)</u>	<u>(0)</u>	<u>0</u>	<u>51,505</u>	<u>0</u>
Available	<u>(11,182)</u>	<u>(10,490)</u>	<u>(0)</u>	<u>0</u>	<u>51,505</u>	<u>0</u>

WASTEWATER CAPACITY FEE (52)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	15,903	113,491	(31,799)	(253,427)	(150,880)	28,800
Revenues	97,588	171,611	177,872	238,047	179,680	150,500
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	399,500	-	-	-
Transfers Out	-	316,900	-	135,500	-	-
	<u>113,491</u>	<u>(31,799)</u>	<u>(253,427)</u>	<u>(150,880)</u>	<u>28,800</u>	<u>179,300</u>
Available	<u>113,491</u>	<u>(31,799)</u>	<u>(253,427)</u>	<u>(150,880)</u>	<u>28,800</u>	<u>179,300</u>

WATER CAPACITY FEE (53)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	12,201	76,577	187,010	275,655	403,082	507,721
Revenues	64,376	110,433	88,644	127,427	119,640	35,500
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	-	-	15,000	135,000
Transfers Out	-	-	-	-	-	-
	<u>76,577</u>	<u>187,010</u>	<u>275,655</u>	<u>403,082</u>	<u>507,721</u>	<u>408,221</u>
Available	<u>76,577</u>	<u>187,010</u>	<u>275,655</u>	<u>403,082</u>	<u>507,721</u>	<u>408,221</u>

SELF-INSURED MEDICAL (62)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	567,904	444,235	230,026	520,219	976,103	1,174,574
Revenues	1,622,402	2,014,364	1,528,672	1,583,654	1,504,471	2,095,467
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	1,746,071	2,228,574	1,238,478	1,127,770	1,306,000	1,816,200
Transfers Out	-	-	-	-	-	-
	<u>444,235</u>	<u>230,026</u>	<u>520,219</u>	<u>976,103</u>	<u>1,174,574</u>	<u>1,453,841</u>
Available	<u>444,235</u>	<u>230,026</u>	<u>520,219</u>	<u>976,103</u>	<u>1,174,574</u>	<u>1,453,841</u>

SHOWLOW BLUFF - SPECIAL ASSESSMENT (75)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	214,136	210,305	237,607	242,487	253,286	232,444
Revenues	158,065	193,304	164,482	175,461	158,457	160,100
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	161,895	166,002	159,603	164,662	179,300	177,500
Transfers Out	-	-	-	-	-	-
	<u>210,305</u>	<u>237,607</u>	<u>242,487</u>	<u>253,286</u>	<u>232,444</u>	<u>215,044</u>
Available	<u>210,305</u>	<u>237,607</u>	<u>242,487</u>	<u>253,286</u>	<u>232,444</u>	<u>215,044</u>

SHOW LOW BLUFF - GENERAL OBLIGATION (76)

	FY2013	FY2014	FY2015	FY2016	FY2017 Est.	FY2018
Beginning Balance	594,593	644,730	666,426	632,171	580,367	579,137
Revenues	147,951	126,349	73,529	56,935	105,271	47,000
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	89,814	97,653	100,783	104,739	102,500	98,800
Transfers Out	8,000	7,000	7,000	4,000	4,000	4,000
	<u>644,730</u>	<u>666,426</u>	<u>632,171</u>	<u>580,367</u>	<u>579,137</u>	<u>523,337</u>
Available	<u>644,730</u>	<u>666,426</u>	<u>632,171</u>	<u>580,367</u>	<u>579,137</u>	<u>523,337</u>

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2018 Budget

Year/Bonds	Principal	Interest	Total P & I
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)	189,382	2,708	192,091
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 Roads	-	93,775	93,775
GADA 2006 Refinance Airport Hangar	-	27,559	27,559
FY2017 Total	\$ 2,275,110	\$ 577,778	\$ 2,852,889
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	35,200	69,200
Lease Purchase - Park Lighting & Aquatics	105,000	1,706	106,706
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	4,031	79,031
WWTP Expansion	285,000	52,126	337,126
Public Safety Building	100,000	95,348	195,348
GADA 2006 Refinance Roads	-	93,775	93,775
GADA 2006 Refinance Airport Hangar	-	22,385	22,385
FY2018 Total	\$ 1,936,937	\$ 487,822	\$ 2,424,759
FY2019			
GADA Bonds (Library)	385,000	9,625	394,625
QECB - Energy Efficiency Project	51,000	32,975	83,975
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 Roads	395,000	88,996	483,996
GADA 2006 Refinance Airport Hangar	100,000	21,175	121,175
FY2019 Total	\$1,506,362	\$422,729	\$1,929,091
FY2020			
QECB - Energy Efficiency Project	55,000	30,198	85,198
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 Roads	405,000	79,316	484,316
GADA 2006 Refinance Airport Hangar	95,000	18,816	113,816
FY2020 Total	\$ 1,558,010	\$ 378,265	\$ 1,936,274

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2018 Budget

Year/Bonds	Principal	Interest	Total P & I
FY2021			
QECB - Energy Efficiency Project	59,000	27,207	86,207
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 Roads	420,000	69,333	489,333
GADA 2006 Refinance Airport Hangar	100,000	16,456	116,456
FY2021 Total	\$ 1,594,887	\$ 298,762	\$ 1,893,649
FY2022			
QECB - Energy Efficiency Project	62,000	24,030	86,030
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 Roads	425,000	59,109	484,109
GADA 2006 Refinance Airport Hangar	100,000	14,036	114,036
FY2022 Total	\$ 1,641,001	\$ 295,682	\$ 1,936,683
FY2023			
QECB - Energy Efficiency Project	65,000	20,666	85,666
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 Roads	430,000	48,763	478,763
GADA 2006 Refinance Airport Hangar	100,000	11,616	111,616
FY2023 Total	\$ 1,682,358	\$ 252,615	\$ 1,934,974
FY2024			
QECB - Energy Efficiency Project	69,000	17,141	86,141
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 Roads	440,000	38,236	478,236
GADA 2006 Refinance Airport Hangar	100,000	9,196	109,196
FY2024 Total	\$ 1,719,967	\$ 208,477	\$ 1,928,444
FY2025			
QECB - Energy Efficiency Project	71,000	13,430	84,430
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 Roads	440,000	27,588	467,588
GADA 2006 Refinance Airport Hangar	115,000	6,595	121,595
FY2025 Total	\$ 1,765,834	\$ 163,179	\$ 1,929,012

City of Show Low, Arizona
Summary Schedule of Principal and Interest Payments
FY2018 Budget

Year/Bonds	Principal	Interest	Total P & I
FY2026			
QECB - Energy Efficiency Project	75,000	9,585	84,585
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 Roads	455,000	16,759	471,759
GADA 2006 Refinance Airport Hangar	105,000	3,933	108,933
FY2026 Total	1,468,967	120,495	\$ 1,589,461
FY2027			
QECB - Energy Efficiency Project	81,000	5,500	86,500
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 Roads	465,000	5,627	470,627
GADA 2006 Refinance Airport Hangar	110,000	1,331	111,331
FY2027 Total	\$ 1,514,374	\$ 80,063	\$ 1,594,437
FY2028			
QECB - Energy Efficiency Project	42,000	1,121	43,121
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	\$ 375,063	\$ 52,717	\$ 427,781
FY2029			
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	\$ 343,044	\$ 41,466	\$ 384,510
FY2030			
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	\$ 353,325	\$ 31,031	\$ 384,355
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
FY2018

<u>Department</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</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	298,800	159,900	159,900	22-495-495-7416-0000
Land Acquisition/Clean Up	400,000	400,000	400,000	11-402-495-7400-1209
Electronic Agendas (ipads)	0	0	0	22-402-495-7410-0000
<u>Community Services</u>				
Security gates for west entrance of Library	0	0	30,000	25-400-495-7416-0000
Show Low Lake Restrooms Phase I	0	60,000	55,000	11-445-495-7300-1708
City Entrance Sign Makover	0	0	120,000	11-402-495-7300-1801
Show Low Bluff Meadow Open Space	0	0	150,000	11-402-495-7300-1802
Parks/Facilities General Improvements	0	162,200	286,500	11-445-495-7310-0000
Nikolaus Homestead Park Lighting Phase I	0	0	200,000	11-445-495-7300-1803
Utility Vehicle	0	0	19,000	11-445-495-7410-0000
Cemetery Improvements	80,675	0	0	16-550-495-7300-5631
Cemetery Restroom	7,500	0	0	16-550-495-7300-1301
Sr. Center Carpet & Floor Repair	24,000	0	0	22-445-495-7310-0000
Cemetery Mower	0	10,000	0	11-445-495-7410-0000
Laser Level Fields	6,000	0	0	22-445-495-7310-0000
Infield Dirt - All fields	18,000	0	0	22-445-495-7310-0000
Playground Equipment at City Park	59,723	50,000	0	22-445-495-7310-0000
Deuce of Clubs Tree Irrigation	0	50,000	50,000	11-445-495-7300-1709
Nikolaus Homestead Turf	150,000	0	0	22-445-495-7310-0000
Sports Field Mower	40,000	0	0	22-445-495-7410-0000
New vehicle for City Manager	35,000	0	0	11-425-495-7410-0000
Library Equipment	0	15,000	0	11-435-495-7410-0000
Library Sound Absorption Panels & Signage	28,000	0	0	22-435-495-7300-1303
Shower/dressing Combo/Toilet Partitions at Aquatic Center	0	0	10,000	48-785-495-7310-0000
Mechanica room upgrades at Aquatic Center	0	0	30,000	48-785-495-7310-0000
Paint exterior of Aquatic Center	30,000	0	0	48-785-495-7310-0000
Aquatics Center - Rehabilitation	30,000	0	0	48-785-495-7310-0000
<u>Administrative Services</u>				
Financial Software	0	20,000	0	11-410-495-7310-0000
New Copier for City Hall	0	15,000	0	11-440-495-7310-0000
Backup PD Network at City Hall	0	0	15,000	11-440-495-7410-0000
New computers - city wide	52,400	0	0	11-440-495-7410-0000
New telephone system - city wide	44,000	0	0	11-440-495-7410-0000
Administrative Services Total	96,400	35,000	15,000	
<u>Police</u>				
Communication Equipment Replacement	95,000	95,000	50,000	11-460-495-7300-0000
Remodel & Relocate evidence storage including walk-in	0	0	125,000	11-455-495-7410-0000
Police Vehicle Replacement	82,000	167,576	200,000	11-455-495-7420-0000
Public Safety Building	4,150,000	4,898,100	0	22-455-495-7300-1416
Police Total	4,327,000	4,860,676	375,000	
<u>Show Low TV</u>				
Electronic Sign Board	0	40,000	0	22-490-495-7410-0000
Show Low TV Total	0	40,000	0	

Public Transportation

Bus Shelter	0	0	0	15-530-495-7410-0000
Buses	0	0	158,500	15-530-495-7410-0000
Equipment	13,000	19,600	0	15-530-495-7410-0000
Public Transportation Total	13,000	19,600	158,500	

Engineering

KIP Plotter Replacement	0	0	0	22-450-495-7410-0000
Engineering Total	0	0	0	

Streets

Scott Ranch Road	1,134,137	1,288,400	1,288,400	12-500-495-7300-7300
R & R Program Maintenance	450,000	902,562	675,000	12-500-495-7300-5791
Show Low Hieghts Phase I	1,439,644	0	0	12-500-495-7310-0000
Decorative Lighting - 9th Street	0	0	193,000	12-500-495-7300-1412
Sidewalk E McNeil 8th to 9th	0	0	242,000	12-500-495-7300-1805
Improvements	80,000	80,000	90,000	12-500-495-7310-0000
Asphalt Zipper	75,000	0	0	12-500-495-7410-0000
10th Ave near Safeway	0	0	175,000	12-500-495-7300-1806
Owens from 11th Street to Malapai	0	0	60,000	12-500-495-7300-1808
Show Low Lake Road Overlay Phase II	0	0	220,000	12-500-495-7300-1809
8th Street Roadway Connection (near Elks)	0	0	280,000	12-500-495-7300-1810
Sidewalk McNeil Central to Pomeroy's	0	0	81,000	12-500-495-7300-1811
Bucket Truck (New)	0	35,000	0	12-500-495-7420-0000
6-Wheel Dump with Plow (Replacement)	0	50,000	50,000	12-500-495-7420-0000
Motor Grader	0	30,000	0	12-500-495-7420-0000
Sidewalk Connectivity W Cooley Central to 4th	0	48,900	0	12-500-495-7300-1701
Sidewalk Connectivity N Central Ave	0	32,900	0	12-500-495-7300-1702
Sidewalk Connectivity DOC/NPC	0	89,900	0	12-500-495-7300-1703
Park Valley Phase II Stratton & Stock	0	0	335,200	12-500-495-7300-1807
Park Valley Phase 1 Whipple & 19th Ave	0	440,000	0	12-500-495-7300-1704
Rogers Loop	0	115,000	0	12-500-495-7300-1705
Public Works Parking Lot	0	25,000	25,000	12-500-495-7300-1706
Downtown Pedestrian Enhancements	742,400	820,500	0	12-500-495-7300-1202
Whipple Road - Phase II	0	0	0	12-500-495-7300-1208
10 Wheel Dump With Plow	0	0	0	12-500-495-7410-0000
Streets Total	3,924,181	4,958,162	3,744,600	

Airport

Runway 6/24 - Safety Area improvements	0	0	0	41-750-495-7300-3519
De-icing containment facility	300,000	300,000	300,000	41-750-495-7300-1505
Terminal Modifications	0	0	15,000	41-750-495-7300-xxxx
Capital Improvements - Roof	23,000	0	0	41-750-495-7000-0000
Rehab Runway 6/24 (Mill & Overlay)	2,950,000	240,000	203,500	41-750-495-7300-1601
Pavement Maintenance	0	45,000	45,000	41-750-495-7310-0000
Equipment - Mower & Accessories	0	65,000	0	41-750-495-7420-0000
Update Airport Master Plan	0	0	475,100	41-750-495-7300-1814
Drainage Imp S Ramp - Design	0	0	80,000	41-750-495-7300-1815
Underground relocation of Powerlines (HWY 77)	500,000	0	0	41-750-495-7300-1215
Airport Total	3,773,000	650,000	1,118,600	

Wastewater

Manhole Replacements (Inflow & Infiltration)	195,315	395,192	188,000	42-755-495-7300-5871
Wastewater Treatment Plant Expansion	4,227,250	1,209,300	0	42-755-495-7300-1318
Wastewater Treatment Plant Expansion	2,320,260	1,153,540	208,200	45-770-495-7300-1318
General Improvements	187,481	194,000	325,000	42-755-495-7310-0000
24th Drive Sewer Main Replacement	0	0	390,000	42-755-495-7300-1817
10th Place and 9th Place	64,300	64,300	64,300	42-755-495-7310-1219
Mini Excavator Tractor	0	0	20,000	42-755-495-7410-0000
Small Hydro-Vac Unit (split with Water)	0	0	155,000	42-755-495-7410-0000
30th & Merrill Phase II	0	0	200,000	42-755-495-7300-1818
S White Mtn Rd 12" Main Ellsworth - The Pines	0	0	361,000	42-755-495-7300-1819
Camptown Mainline Realignment	0	0	200,000	42-755-495-7300-1820
City Park - Hillcrest Phase II	0	0	500,000	42-755-495-7300-1821
Sierra Vista Subdivision	0	0	620,000	42-755-495-7300-1822
F350 4x4	0	0	65,000	42-755-495-7420-0000
Westwood Subdivision	0	450,000	450,000	42-755-495-7310-1712
Backhoe (Replace Unit 550)	0	110,000	0	42-755-495-7410-0000
Show Low South Land Exchange	0	15,000	15,000	42-755-495-7300-1713
Line upgrade (8" to 15") E Owens to McNeil	0	180,000	0	42-755-495-7310-1711
Days Inn	0	95,000	95,000	42-755-495-7310-1313
6-wheel dump with plow	0	50,000	50,000	42-755-495-7420-0000
Power washer	0	15,000	0	42-755-495-7420-0000
Emergency Response Trailer	0	6,000	0	42-755-495-7420-0000
Wastewater Total	6,994,906	3,937,332	3,906,500	

Water

Fairway Park 43rd way.cul.cir.loop	528,400	0	0	43-760-495-7310-1507
4th Ave from Cooley to Old Linden	155,000	154,100	0	43-760-495-7310-1506
SCADA Upgrades	0	0	130,000	43-760-495-7300-1823
8th Ave 12" Connection	0	0	100,000	43-760-495-7300-1824
DOC NPC to Central	0	660,000	393,300	43-760-795-7310-1714
6-wheel dump with plow	0	50,000	50,000	43-760-495-7410-0000
Power washer	0	15,000	0	43-760-495-7420-0000
Emergency Response Trailer	0	6,000	0	43-760-495-7420-0000
16th Ave Waterline replacement	0	0	150,000	43-760-495-7300-1825
W McNeil Fox Canyon to DOC	0	0	370,000	43-760-495-7300-1826
Water Storage Tank Maintenance	0	0	250,000	43-760-495-7300-1827
Small Hydro-Vac Unit (split with Wastewater)	0	0	125,000	43-760-495-7410-0000
Ford F350 4x4	0	0	65,000	43-760-495-7420-0000
PV&FH WATER CO. PURCHASE	37,900	0	0	43-760-495-7300-1225
Fairway Park Phase III	525,000	400,465	0	43-760-495-7310-1602
General Improvements	200,000	200,000	225,000	43-760-495-7310-0000
F250 Truck	55,000	0	0	43-760-495-7420-0000
Asphalt Zipper (split with Wastewater and Streets)	31,250	0	0	43-760-495-7410-0000
304 Mini-ex w/trailer	80,000	0	0	43-760-495-7410-0000
Water Total	1,612,550	1,485,565	1,653,300	

Total Capital **21,955,535** **16,203,535** **12,667,000**

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	0	0	15-530-490-8140-0000
Improvement District #6	0	0	0	36-735-490-8140-0000
Improvement District #7	0	0	0	37-737-490-8140-0000
Water Operations	0	0	150,800	43-760-490-8140-0000
Water Development Impact Fees	0	215,012	221,607	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	0	0	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	0	0	76-730-490-8140-0000
CIP Reserves Total	0	215,012	150,807	

Total Capital and CIP Reserves **21,955,535** **16,418,547** **13,089,407**



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Glossary

Accrual Basis	A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.
Adoption	Formal action by the Mayor and Council that sets the spending limits for the fiscal year.
Appropriation	Specific amount of monies authorized by the Mayor and Council for the purposes of incurring obligations and acquiring goods and services.
Assessed Valuation	A value set upon real property by the County Assessor for the purpose of levying property taxes.
Base Budget	The ongoing expense for personnel, contractual services, commodities, and the replacement of equipment to maintain service levels previously established by the Mayor and Council.
Bonds	A certificate of debt guaranteeing a payment of a specified amount of money by a specified future date.
Budget	Financial plan of estimated expenditures and anticipated resources adopted for a specific period of time outlining a plan for achieving Mayor and Council goals and objectives.
Capital Items	Any item with a purchase price exceeding \$2,500.
Capital Projects Budget	The expenditures of revenues for major capital projects and items such as city buildings, parks, acquisition of land, major street construction, and reconstruction, water and sewer lines, and any other project which adds to the capital assets or infrastructure of the city.
Cash Basis	A basis of accounting in which transactions are recognized only when cash is increased or decreased.
CFD	Community Facility District – A special assessment district established by the Mayor and Council to levy taxes to pay for new infrastructure improvements associated with growth.
CIP	Capital Improvement Plan. The CIP may include both funded and unfunded projects.
Contingency	Monies which have not been allocated to any specific purpose and may only be utilized after receiving Mayor and Council approval.
Capital Project Funds	These funds accounts for resources providing for the acquisition or construction of all capital facilities and items.
Debt Service	Principal and interest payments on borrowed funds such as bonds.
Debt Service Funds	Used to account for the accumulation of resources for, and the payment of, general long-term debt, principal, and interest.

Encumbrance	Accounting concept that recognizes a commitment to expend resources in the future.
Enterprise Fund	Used to account for the business-like activities of a government. These are activities which are financed and operated in a manner where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
Estimated Revenue	The amount of projected revenue to be collected during the fiscal year.
Expenditure	Represents a decrease in fund resources for the acquisition of goods or services.
Expenditure Limitation	An amendment to the Arizona State Constitution that limits annual expenditures of all municipalities. The Economic Estimates Commission sets the limit based upon population growth and inflation. All municipalities have the option of Home Rule where the voters approve a four-year expenditure limit based on revenues received. Surprise citizens have approved the Home Rule Option since the inception of the expenditure limitation.
FTE	Full Time Equivalent – 2080 hours worked equates to 1.0 full time equivalent position.
Fiscal Year	Any period of twelve consecutive months that establishes the beginning and the ending of financial transactions. For the city of Show Low this period begins July 1 and ends June 30.
Fund	A set of self-balancing accounts that record revenues and expenditures associated with specific activities.
Fund Balance	Carry over funds due to actual revenues exceeding actual expenditures.
GAAP	Generally Accepted Accounting Principles - A collection of rules and procedures and conventions that define accepted accounting practice; includes broad guidelines as well as detailed procedures.
General Fund	The fund used to measure all financial transactions of the municipality except those required by law or agreement to be accounted for in another fund. The general fund is primary operating fund of the city.
GFOA	Government Finance Officer's Association
G.O. Bond	General Obligation Bond - A bond on which the issuer guarantees the repayment of principal and interest. It is a pledge of unlimited taxing power.
Goal	A statement of broad direction, purpose, or intent on the needs of the community. A goal is general and timeless.
Grant	A contribution by the state or federal government or other organization to support a particular function.

HURF	Highway User Revenue Fund - This revenue source consists of state taxes collected on gasoline, vehicle licenses, and a number of other additional transportation related fees. These funds must be used for street and highway purpose.
Infrastructure	The large scale public systems, services, and facilities that are necessary for economic activity, including power and water supplies, public transportation, telecommunication, and roads.
Intergovernmental Revenue (Shared)	Revenue received from other governmental agencies (e.g., state sales tax, state income tax, gasoline tax, motor vehicle license)
Internal Service Funds	Used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, on a cost-reimbursement basis.
Long Term Debt	Debt with a maturity of more than one year after the date of issuance.
LTAf	Local Transportation Assistance Fund—State lottery funds shared with cities for the purposes of transportation and transit. Also included in this funding source is LTAf II which are grants distributed to cities when and if all other funding requirements of state lottery funds are met.
M&O	Maintenance and Operation - The day-to-day operating and maintenance cost of a municipality including such things as personnel, gas, electric utility bills, telephone expense, reproduction costs, postage, and vehicle maintenance.
Management Indicators	A measurable means of evaluating impact of budget on achieving stated objects.
MGD	Millions of Gallons per Day
MPC	Municipal Property Corporation - A non-profit corporation established for the purpose of issuing debt to purchase municipal facilities and equipment that it leases to the city.
Objectives	A desired outcome that is measurable and that can be achieved within a specific time frame.
Operating Budget	A budget for the delivery of ongoing city services, to include expenditures such as personal services, contractual services, commodities, and operating capital items.
Operating Comparison	All Expenditures/Revenues except for Capital and Debt Service.
Performance Indicators	Statistical information which denotes the demands for services within a department/division.
Primary Property Tax	A limited tax levy used for general government operations. State statute restricts the total levy to a 2% annual increase plus an increase for any new construction and / or annexation. The City of Show Low does not assess a primary property tax.
Property Tax Rate	The amount of tax levied for each \$100 of assessed valuation.

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

City of Show Low, AZ
Budget Transfer Policy



June 15, 2010
Resolution #R2010-23

Budget Amendment Authorization Levels

- No transfers are to be made from internal charge accounts (depreciation, transfers, insurance, etc...)

- Any increase in total authorized positions must be approved by council

Type of Transfer	Category	Authorization	Comments
Intra-Department (as listed in Schedule E of adopted state budget forms)	Personnel:		
	Intra-Category	Department Director	Within personnel category of department
	Inter-Category	City Manager	Between personnel and operating accounts (temporary/contract help)
	Inter-Category	City Council	Between personnel and operating accounts (change in scope - using personnel savings for another purpose)
	Operating Accounts:		
	Intra-Category	Department Director	Between or within divisions
	Inter-Category	Department Director	Between or within divisions
	Capital/Grants:		
	Capital Projects and Grants	City Manager	Between capital projects when minor or no scope change involved
Capital Projects and Grants	City Council	Significant change in scope	
Carryovers	Finance Director	Adjustments to budget amount on projects or items carried forward from a previous fiscal year to reflect actual prior year expenditures	
Contingencies/Reserves	Contingencies	City Council	Any transfer from Contingency Accounts
	CIP Reserves	City Council	Any transfer from CIP Reserve Accounts
	Voter mandated reserves	City Council	Adoption of resolution stating reason for use and outlining plan and timing to replenish funds utilized
Inter-Fund or Inter-Department	All	City Council	As listed in Schedule E of adopted state budget forms
Unforeseen Revenue/Expenditures	All	City Council	Grant award or unforeseen revenue must be verified by the Finance Department*

*Resolution R2011-06 Authorizes Finance Director to transfer from unforeseen grants for GOHS awards.