

City of Show Low, Arizona



FY2015 Final Budget
June 30, 2014

City of Show Low, Arizona
FY2015 Final Budget



MAYOR

Daryl Seymore

Vice-Mayor

John Leech Jr.

Council Members

Gene Kelley

Brent Hatch

Connie Kakavas

Rennie Crittenden

Mike Allsop

City Staff

Ed Muder, City Manager

Morgan Brown, City Attorney

Stephen Price, City Magistrate

Anthony Turley, Administrative Services Director

Joel Weeks, 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

FY2015 BUDGET

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CITY OF SHOW LOW FY2015 Final BUDGET

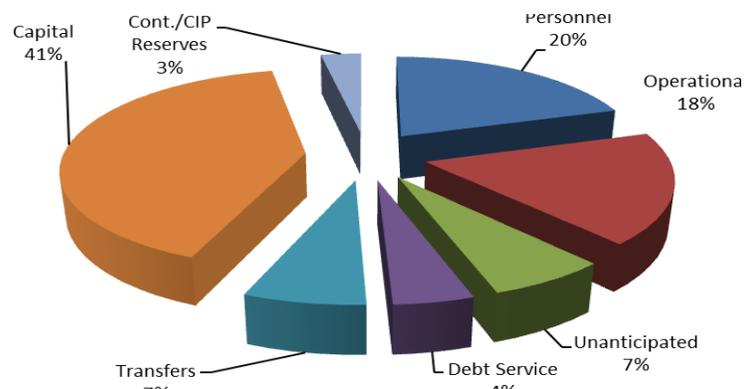
July 1, 2014

Honorable Mayor and City Council:

I am pleased to submit to you the Final budget for the City of Show Low for fiscal year 2015 (July 1, 2014 through June 30, 2015). 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 adopted **\$60,089,210** expenditure limitation budget includes:

1. \$12,150,800 for Personnel Costs
2. \$10,803,345 for Operational Costs
3. \$4,050,386 for inter-fund transfers
4. \$2,670,100 for Debt Service
5. \$24,520,453 for Capital
6. \$1,894,126 for Contingencies/CIP Reserves
7. \$4,000,000 for Unanticipated

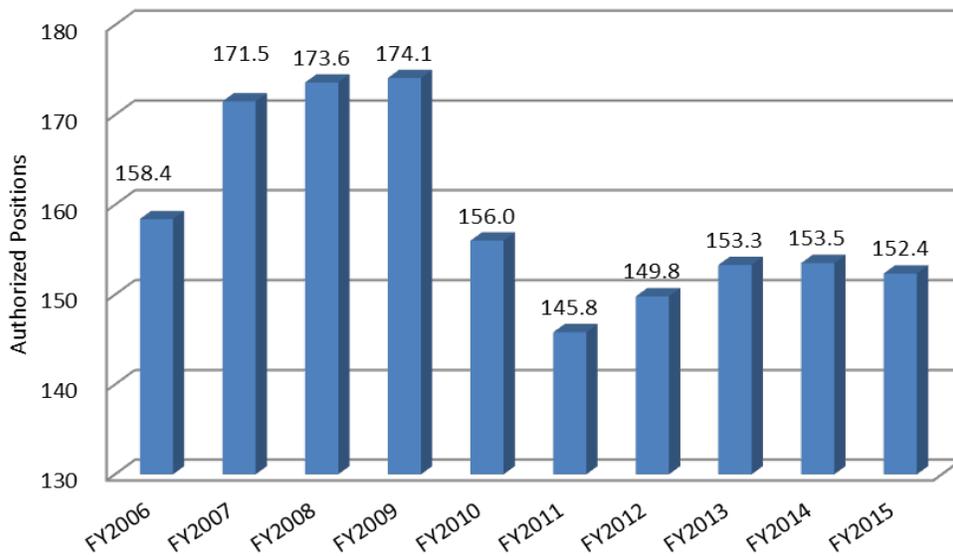


As in previous years, this was once again an extremely challenging budget process. Following several years of significant decline, the last two years of local sales tax revenues (also known as Transaction Privilege Tax, or TPT) are showing indications of growth. Building-related revenues, which also experienced significant declines, have only shown small signs of recovery and continue to be at drastically reduced levels. Non-grant revenues in the General Fund are projected to decrease by approximately \$280,415 (1.9%) from the FY2014 ending estimates. This type of decrease from our ending forecast is expected based upon our conservative budgeting philosophy that programs local sales tax and state-shared revenue amounts at 95% of actual estimates. When compared to the FY2014 amended budget, non-grant revenue in the General Fund is anticipated to increase by \$784,285 (5.8%). As presented, the budget is balanced, conservative, and fiscally sound.

State-shared revenue distributions included in the budget for FY2015 are based on Arizona Department of Revenue (ADOR) estimates. ADOR estimates that distributions to the city will increase by 167,900 (6.7%). As state-shared revenues make up approximately 6% of total revenue and 19% of General Fund and Highway User Revenue Fund (HURF) revenues, any changes to these projections will have a direct impact on our operations. As we have no control over, or input on, the projections developed by the state, we have programmed all state-shared revenues at 95% of state estimates. This more conservative approach will allow us more flexibility in addressing any financial challenges or revenue modifications that may arise throughout the fiscal year.

Following considerable reductions in revenue collections in prior years, revenue collection levels have stabilized and are generally projected to continue at current levels. Our single most significant source of General Fund income is the local sales tax (TPT). Based on current trends, sales tax collections for FY2014 are anticipated to be \$9.67 million, exceeding our budget estimates by \$1,120,000 (13.1%). It is anticipated that collections will continue to remain at this level through FY2015. As with state-shared revenues, this is a number that is conservatively estimated and programmed in the budget at 95%.

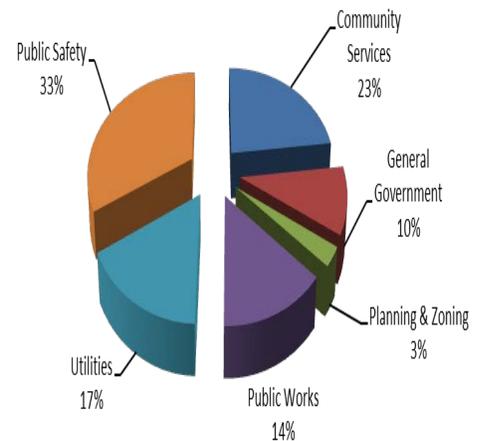
All departments submitted budget requests that concentrated on maintaining the current levels of services to the community. Based on the Council’s priorities, this budget maintains infrastructure funding, provides for opportunities to impact quality of life and economic development, continues to right-size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



Personnel:

City staff spent many hours reviewing service level trends and staffing patterns to ensure the continued right-sizing of the organization.

Overall, the number of authorized positions citywide is 152.4 FTEs, a reduction of 1.1 FTE from what we had in FY2014 and a total reduction of 21.8 FTEs (12%) from our highpoint in FY2009. This reduction was a result of the elimination of the photo enforcement program within the Police Department and Court. As a service organization, personnel remain the single most costly operating expenditure of the City. Authorized personnel levels by service area continue to reflect the Council’s commitment to provide services directly to our residents.



As presented, the budget includes approximately \$12.2 million in personnel costs across all funds and

departments, an increase of 5.2% over the FY2014 amended budget. The following are some of the driving factors in this expenditure area:

- An average 4.0% pay adjustment is included for all regular employees. With the implementation of the City's step pay program, each employee is eligible for a step increase based upon a successful rating on an employee's annual performance review. Implementation of this increase will occur in the pay period that includes their anniversary date as recorded in Human Resources. Estimated increased cost: \$228,300 including all employee-related expenses.
- Mandatory retirement contribution rates have been adjusted for the Arizona State Retirement system. The combined rate for FY2015 is 23.20% (an increase of 0.12% over FY2014) which both the employee and the City pay equally at a rate of 11.60%. Estimated increased cost: \$17,700.
- Mandatory retirement contribution rates have been adjusted for the Public Safety Retirement system. The combined rate for FY2015 is 35.47% (an increase of 1.51% over FY2014) of which the employee pays 10.35% and the City pays 25.12%. Estimated increased cost: \$69,800.
- 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: \$138,200 (a 1.2% increase over FY2014).
- No new positions have been included in the recommended budget.

Operational modifications of note:

Overall, the City continues the practice of reevaluating the services that are provided and continuing to ensure that services provided meet the goals of the Council and are at a level that is adequate. The following are a sampling of noteworthy operational changes included in the recommended FY2015 budget:

- The General Fund subsidy of park lighting costs funded in the **Street Light Improvement District (SLID)** has been maintained because of the reduction in the assessed valuation as directed by the Council. The second and third year of the three year phase in will begin in FY 2016. As originally established, the SLID was intended to pay all electricity costs associated with both street and park lighting. Over the years as park lights were added they were funded through the General Fund instead of the SLID. The first year (FY2014) of this phase-in added \$0.0136 to the SLID tax rate, increasing the tax bill of a \$150,000 home by approximately \$1.73 per year. This year (FY 2015) will add an additional \$0.0160 to the SLID tax rate, increasing the tax bill by approximately another \$2.40 for maintenance of the \$163,000 assessment.
- **Operational reserves** have been, or will be, established for all operating funds in an amount equivalent to two months of operational revenue. This includes the General Fund, Water, and Wastewater Funds. The General Fund reserves include the voter-mandated \$1.0 million and cover all General Fund-subsidized funds including HURF, Aquatics, Airport, and Cemetery. The recommended budget does not reserve any wastewater funds due to the pending wastewater treatment plant project. Upon Council

review of final funding for this project, a plan to fund these reserves will be developed. These reserves are NOT budgeted to be expended.

Fund	Operating Reserve Requirement	FY2015 Set-aside
General Fund	\$ 2,603,100	\$ 2,600,000
Water Operations	\$ 605,900	\$ 605,900
Wastewater Operations	\$ 308,000	\$ -

- **Computer replacement program.** At the end of FY2014, the City will be back on schedule for a four-year replacement cycle for all of the office computers. This budget cycle, Information Services staff will begin to replace monitors and will upgrade the City servers to a virtualized environment. The virtualized environment will allow hardware to be shared among all the servers, creating a more efficient system. The new system will separate data storage from the processing systems, thereby increasing speed and efficiency.
- In FY2014, the Community Services Department reorganized. The Parks Maintenance and Facility Maintenance divisions were combined into one **Parks and Facility Maintenance division**. This should result in a more efficient use of City resources and increase the service level provided to the citizens of Show Low.
- Because of the expiration of the Redflex contract, the **Traffic Control division** of the Police Department will experience significant impacts in FY2015. Revenues and expenditures will continue to impact the budget through the first quarter of the new fiscal year and staff has adjusted the operating budget accordingly.

Capital Projects

For FY2015, capital projects proposed for all funds total approximately \$24,520,000. Projects include equipment purchases, road improvements, overlays, water and sewer line replacements, regional airport enhancements, transit improvements, public safety building tenant improvements, and the wastewater treatment plant expansion. Not included in this total are some FY2014 projects that will not be completed by the end of the fiscal year and carried forward into FY2015 or CIP reserves. CIP reserves are funds that are dedicated for a specific purpose, such as development impact fees, for which no specific projects have been funded.

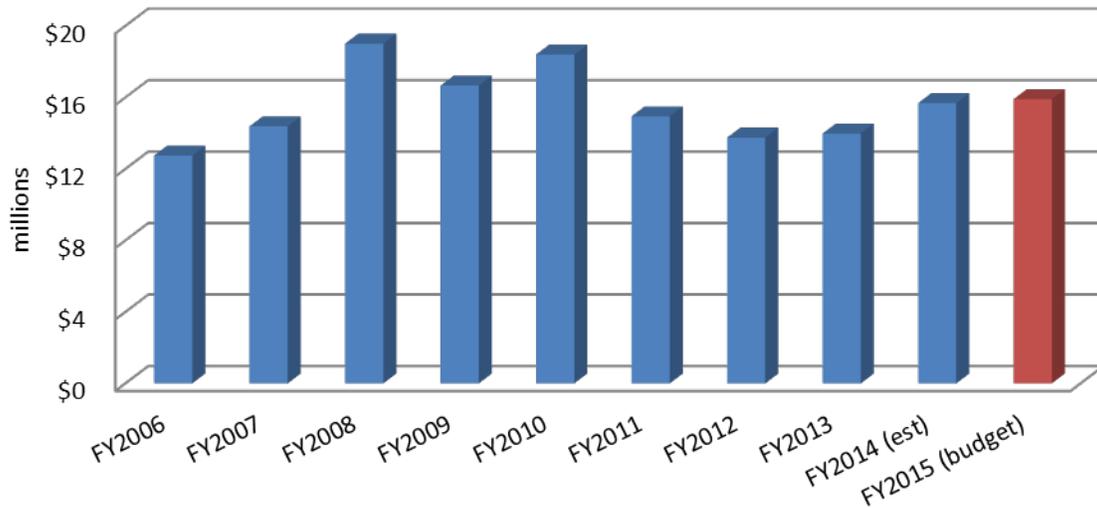
Specific projects are detailed in individual department budgets and summarized for the City as a whole in the approved Capital Improvement Projects section of this budget (**Page 125**).

General Fund

The General Fund is the major operating fund of the City with proposed expenditures for FY2015 totaling \$15,723,199. This is a decrease of \$915,601 (5.5%) over the FY2014 amended budget and an decrease of \$326,601 (2.0%) over the FY2014 estimated actual. The decrease in

budget is due mainly to a reduction in transfers needed to support other funds. Based on our conservative budget practices, it is anticipated that actual expenditures will be less than the budget in most cases.

City of Show Low, AZ General Fund Expenditures



Highway User Revenue Fund (HURF)

In alignment with the Council’s goals, street maintenance and repair continues to be a priority for the City and it is reflected in this budget. The annual repair and replacement account is programmed at \$400,000, an account used exclusively for the annual slurry sealing, crack sealing, and striping projects, and, currently, pothole repairs. The intent of this program is to slurry every public street and parking lot in the City every five years. This program is reevaluated as part of the CIP process each year to ensure that all of our new and expanded roads are included in the program and that adequate funding is set aside. In addition to this program, the first phase of Show Low Heights’ reconstruction has been programmed at \$650,000. All capital projects within HURF are paid for utilizing General Fund money.

Enterprise Funds

The Water, Wastewater, and Sanitation Funds all continue to be in satisfactory financial condition. The Water Fund has a treatment plant reserve account being accumulated and now has a fully funded operational reserve. The Wastewater Fund is currently operating within existing resources; however, the FY2015 budget includes a \$10.0 million wastewater treatment plant which is funded by development impact fees, capacity fees, operational savings, and debt. Any debt issued or additional operational funds utilized for this project ***will likely require a rate increase***. In addition to the debt service, it is anticipated that there will be increased operational expenses associated with the new treatment plant which cannot be covered by our existing rates.

As we progress in the design and construction of the wastewater treatment plant, financing and rate options will be discussed in detail with the Council. Based on our existing rate structure, water and wastewater rates may be adjusted with a CPI increase on January 1st. The

recommended budget is based upon current rates for the Water and Wastewater Funds and does not project any increased revenues associated with this rate adjustment.

Summary

The budget for FY2015 provides for the continuation of basic services and necessary capital projects in Show Low. Although the economy continues to show signs of slow recovery in many areas, this budget continues to take a very conservative approach to providing necessary public services that impact the safety and enjoyment of our citizens. Staff will continue to be vigilant and monitor resources and expenses carefully as we move forward.

This message is intended to provide a brief overview of the recommended budget for FY2015. More detailed information about each City function, and proposed capital projects, is available in the various sections of this recommended budget document. Our scheduled town hall and budget study sessions will offer further discussion on all of the information presented in this document and ensure that our final adopted budget matches the goals of the Council and the needs of our community.

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

Respectfully submitted,



Ed Muder,
City Manager

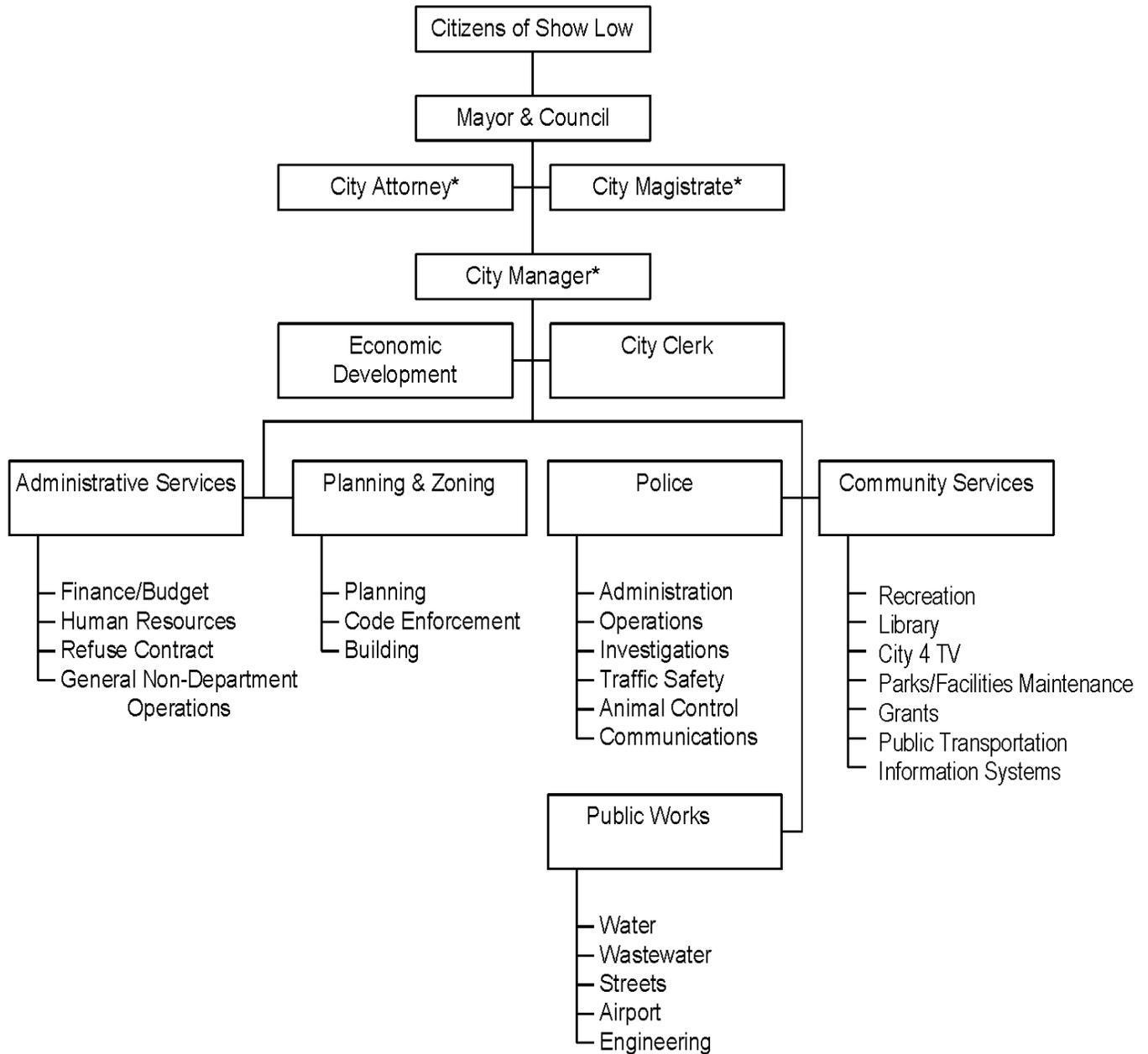
Budget Calendar *FY2015*

<u>Date</u>	<u>Activity</u>
Tuesday, January 21 6:00 P.M.	City Council Budget Study Session
Thursday, January 23 6:00 P.M.	Town Hall budget meeting
Friday, February 14	Department Budget requests due to Finance – Review and compile requests
Ongoing	City Manager review and revise budget requests with departments
Monday, February 24	City Manager budget review with departments
Monday, April 7	City Manager review of final recommended budget
Friday, April 11	Recommended budget delivered to Council
Tuesday, April 15 6:00 P.M.	City Council budget review - Presentation of recommended budget
Thursday, April 17 6:00 P.M.	Town Hall & City Council Budget Study Session
Thursday, April 24 6:00 P.M.	City Council Budget Study Session
Thursday, May 1 6:00 P.M.	City Council Budget Study Session
Tuesday, May 20 6:00 P.M.	City Council Tentative Budget overview
Tuesday, June 3 7:00 P.M.	Public Hearing & Council Adoption of Tentative Budgets – sets expenditure limitation <ol style="list-style-type: none"> 1. Publish tentative budgets for two consecutive weeks in local paper (Friday, June 6 and Friday, June 13)
Tuesday, June 17 7:00 P.M.	Public Hearing on Final Budget – Council adoption of Final Budget
Tuesday, July 15 7:00 P.M.	Adopt Secondary Property Tax Levy

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



City of Show Low, Arizona Organizational Chart



*Appointed by the Council



City of Show Low, Arizona
Personnel Listing – by Department
FY2015 Budget

Department	FY2011	FY2012	FY2013	FY2014	FY2015	FTE Increase (Decrease)
City Attorney	0.0	0.0	1.6	1.6	1.6	0.0
City Manager	2.0	2.0	2.0	2.0	2.0	0.0
City Magistrate	4.0	3.0	3.0	3.0	2.5	(0.5)
City Clerk	2.0	2.0	2.0	2.0	2.0	0.0
Administrative Services	8.2	9.2	10.0	10.0	10.0	0.0
Planning & Zoning	5.0	4.5	4.5	4.5	4.5	0.0
Library	7.5	7.5	7.5	7.5	7.5	0.0
Information Services	2.0	2.0	2.0	2.0	2.0	0.0
Parks Maintenance	5.1	3.0	3.0	3.0	7.0	4.0
Facilities Maintenance	4.0	4.5	4.0	4.0	0.0	(4.0)
Engineering	5.0	5.0	6.0	6.0	6.0	0.0
Police	46.6	49.4	49.1	49.1	48.1	(1.0)
Recreation	14.2	14.2	14.2	14.4	14.8	0.4
City 4 TV	2.0	2.0	2.3	2.3	2.3	0.0
Community Services Administration	2.0	2.0	2.0	2.0	2.0	0.0
Streets	10.0	11.0	11.0	11.0	11.0	0.0
Airport	4.2	4.5	4.1	4.1	4.1	0.0
Wastewater	11.5	10.5	10.0	10.0	10.0	0.0
Water	<u>10.5</u>	<u>13.5</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>	<u>0.0</u>
Total	<u>145.8</u>	<u>149.8</u>	<u>153.3</u>	<u>153.5</u> ▲	<u>152.4</u>	<u>(1.1)</u>
 <i>Elected and Commission</i>						
City Council	7.0	7.0	7.0	7.0	7.0	0.0
Planning & Zoning Commission	7.0	7.0	7.0	7.0	7.0	0.0



City of Show Low, Arizona FY2015 Revenues

For FY2015 General Fund revenue is expected to increase 2.6% over the FY2014 budget and decrease 5.4% from the FY2014 year-end estimate. All major general fund revenues including state-shared revenues, local sales tax, and permit activity are projected to increase or remain relatively flat when compared to FY2014 estimates.

As presented, the FY2015 budget is balanced and includes \$250,000 programmed as completely unrestricted, unobligated Council contingencies which may be used to offset unanticipated expenditures or additional Council-approved projects. All transfers of funds from any contingency or reserve account requires specific Council approval. Revenue sources for the City of Show Low total \$65,294,196 and are divided into four areas:

- 1. Operating Revenue.** Revenue that is collected or earned by the City on an annual basis through the course of doing business. Operating revenue is the portion of total sources that is actually earned during the year and in most cases will be reoccurring. Examples of operating revenue include sales taxes, grants, state-shared revenue, property taxes, program income, user fees, development fees, etc.
- 2. Transfers.** Transfers are nothing more than a shift of revenues from one fund to another. Every transfer that is programmed as revenue has an equal amount programmed as an expenditure in another fund. Transfers do not increase the overall amount of money that the City has available to expend; however, they are reflected in the expenditure limitation budget total.
- 3. Other Sources.** Other Sources include bond proceeds and unanticipated revenues.
- 4. Beginning Fund Balance/Retained Earnings.** The beginning fund balance consists of funds carried forward from the previous fiscal year (savings). Funds that remain unspent at year-end due to expenditure savings or increased revenue collections are brought forward as a beginning fund balance. If a fund overspends, a negative fund balance is brought forward. The beginning fund balance will only be used to fund capital or one-time expenditures.

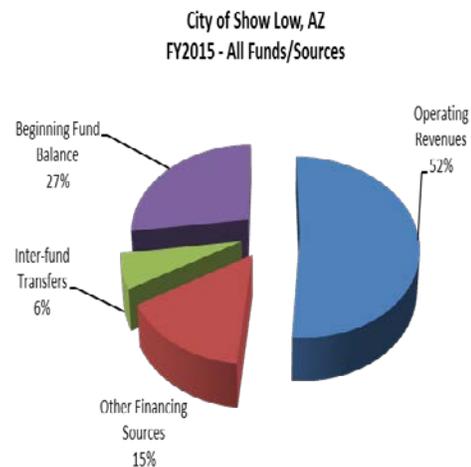


Table 1

**City of Show Low, AZ
FY2015 Revenue Sources
Fund Summary**

	Operating Revenues	Transfers In	Other Financing	Beginning Fund Balance	Total Sources
General Fund	13,512,900	480,985	0	4,329,700	18,323,585
HURF	3,447,200	1,129,844	0	695,800	5,272,844
LTAF	0	0	0	0	0
SLID	171,300	38,200	0	(3,400)	206,100
Public Transportation	903,867	86,185	0	0	990,052
Cemetery	26,375	0	0	187,900	214,275
Capital Projects/Grants Fund	207,500	371,640	7,000,000	765,700	8,344,840
Park Development Fee	0	0	0	0	0
Library Development Fee	5,000	0	0	2,200	7,200
Open Space Development Fee	0	0	0	0	0
Parks and Recreation Facilities Development Fee	1,300	0	0	12,300	13,600
Transportation Development Fee	29,800	0	0	9,700	39,500
Debt Service	26,300	1,138,400	0	865,200	2,029,900
Improvement District #5	108,900	0	0	30,100	139,000
Improvement District #6	490,300	0	0	485,300	975,600
Improvement District #7	81,800	0	0	94,100	175,900
Airport	4,774,850	29,050	0	231,400	5,035,300
Wastewater	2,228,000	399,500	3,000,000	2,725,700	8,353,200
Water	3,635,400	0	0	2,175,300	5,810,700
Water Development Impact Fee	0	0	0	142,200	142,200
Wastewater Development Impact Fee	15,000	0	0	3,234,500	3,249,500
Wastewater Capacity Fee	150,500	0	0	264,000	414,500
Water Capacity Fee	35,500	0	0	152,100	187,600
Refuse	871,700	0	0	152,100	1,023,800
Aquatic	94,800	359,100	0	0	453,900
Self-Insured Medical	2,519,900	0	0	306,200	2,826,100
Show Low Bluff - Special Assesment	160,100	0	0	187,900	348,000
Show Low Bluff	78,000	0	0	639,000	717,000
Total	33,576,292	4,032,904	10,000,000	17,685,000	65,294,196

Transfers

Inter-fund transfers total \$4,032,904. Transfers in are budgeted as follows:

1. HURF: \$1,129,844 from the General Fund
2. Public Transportation: \$38,200 from the General Fund
3. Cemetery: \$86,185 from the General Fund
4. Capital Projects/Grants Fund: \$371,640 from the General Fund
5. Aquatic Center: \$359,100 from the General Fund
6. Airport: \$29,050 from the General Fund
7. Debt Service: \$1,083,500 from the General Fund, \$39,500 from the Transportation Fund, \$8,200 from the Wastewater Fund, and \$7,200 from the Library Development Fee Fund. If revenue collections within the Transportation or Library Funds fall below (or exceed) projections, a corresponding adjustment to the General Fund transfer will be made.

8. Wastewater: \$399,500 from the Wastewater Capacity Fee Fund
9. General Fund: \$480,985
 - a. from Refuse Fund: \$65,000
 - b. from Water Fund: \$179,000 (5% of gross revenue)
 - c. from Wastewater Fund: \$109,600 (5% of gross revenue)
 - d. from Street Light Improvement District: \$1,200
 - e. from Improvement District #5: \$15,000
 - f. from Improvement District #6: \$15,000
 - g. from Improvement District #7: \$3,000
 - h. from Community Facilities District: \$7,000
 - i. from Public Transportation: \$76,052

Beginning Fund Balance

The estimated beginning fund balance of \$17,685,000 includes \$2,500,000 of emergency General Fund reserves (\$1.0 million voter-required) and \$1,496,600 of Water Fund reserves (\$900,000 for a water treatment plant). Based on the Council's direction, it is the City's intent to have the equivalent of two months' operating revenue held in reserve for all operating funds. This goal has been nearly achieved for all funds with the exception of wastewater. With the planned construction of a wastewater treatment plant, all available funds are being utilized for that project; however, it is our intent to build up to the required \$308,000 reserve balance over the next few years.

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

Other Sources

Other sources of revenues total \$10,000,000. Of this amount, \$4.0 million is programmed as unanticipated revenue with an offsetting expenditure within the Capital Projects/Grants Fund. Unanticipated revenue is a "plug" amount to increase overall budget authority and may only be used if additional revenue becomes available (i.e., grants). An additional \$3.0 million is programmed as potential proceeds from bonding within the wastewater utility fund associated with the upgrade and expansion of the wastewater treatment plant. The final \$3.0 million is for the tenant improvements needed for the new public safety building. These amounts are tentative and will require specific Council discussion and action prior to proceeding with any debt issuance. Council approval is generally required to transfer funds from the unanticipated revenue/expenditure accounts in accordance with the City's budget transfer policy.

Operating Revenues

Operating revenues are estimated at \$33,576,292 for FY2015. The largest portion of operating revenues is the City of Show Low's local taxes (\$10,631,225), which are comprised of local sales taxes, franchise fees, and special district assessments. Following this is utility fee revenue (\$6,778,000), which includes all water, wastewater, and sanitation fees. Charges for service, the next largest category (\$4,336,875), include all recreation fees, dispatch fees, impact fees, capacity fees, building inspection fees, and engineering inspection fees. After charges for service are state-shared revenues (\$3,907,100) and intergovernmental revenue, which is comprised mainly of airport, transit, and police grants/intergovernmental agreements (\$7,172,117). Fines and forfeitures (\$317,000) include all photo enforcement citations as well as other citations. The remaining sources combined make up approximately \$516,475 of total operating revenue and consist of lease income, public transit partnerships, interest earnings, etc. The following information will summarize operating revenues by fund and major source as well as provide a brief history and explanation of our forecast.

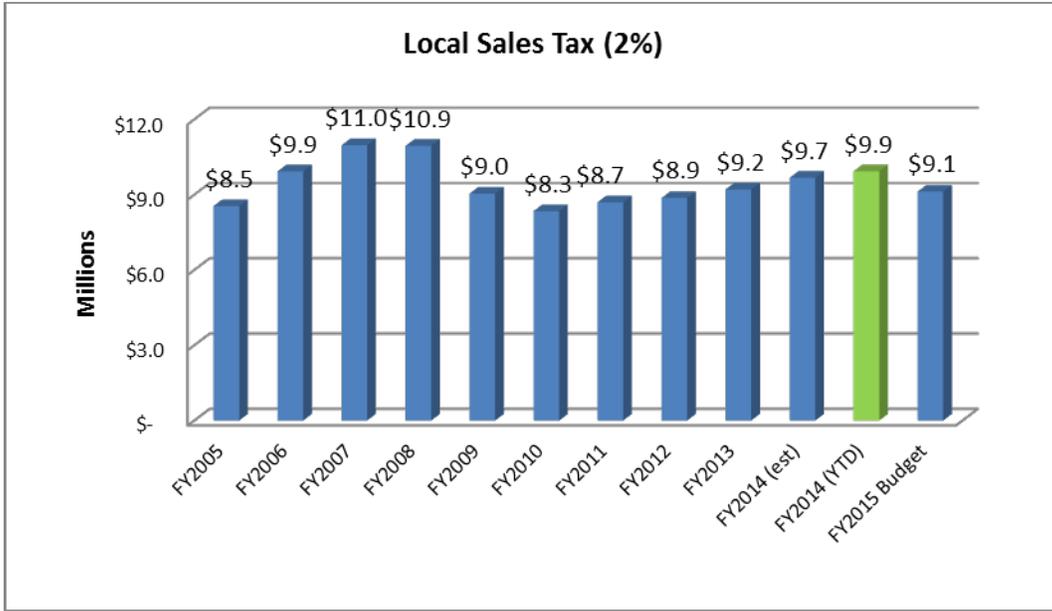
General Fund

The General Fund operating revenue estimate of \$13,512,900 represents an increase of \$342,785 (2.6%) over the FY2014 amended budget of \$13,170,115 and a decrease of \$931,600 (7.1%) from the FY2014 year-end estimated actual. Overall General Fund revenue is staying relatively constant when compared to last fiscal year; decreases in various one-time revenues are offset by increases to state-shared revenues and local sales taxes. Revenue sources within the General Fund not itemized below constitute a relatively small portion of total General Fund revenue (approximately 6%). General Fund revenue accounts for 41% 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 \$9.1 million in FY2015. At its peak, approximately 18% of total TPT collection was directly related to construction. With the decline in the construction market, this amount has decreased to approximately 6%. Retail trade continues to be the single most important aspect of the local TPT for the City, accounting for approximately 74% of the total collection.

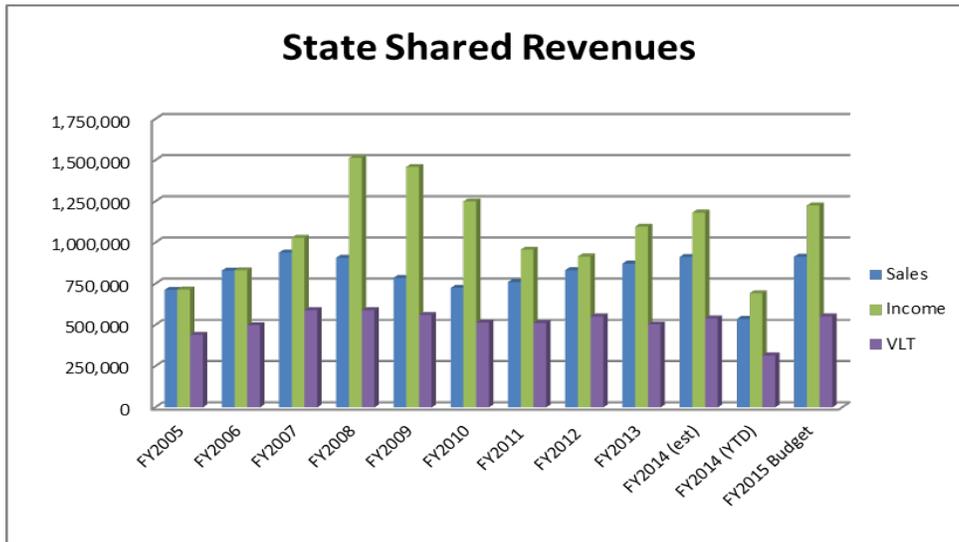
With the economy continuing to show signs of improvement, TPT collections have been climbing slowly since FY2010. Year-to-date TPT collections are currently exceeding last fiscal year by 7.88%. Although we have estimated that FY2015 collections will exceed FY2014 estimates, we have conservatively programmed this revenue at 95% of FY2014 estimates.



State-Shared Revenue

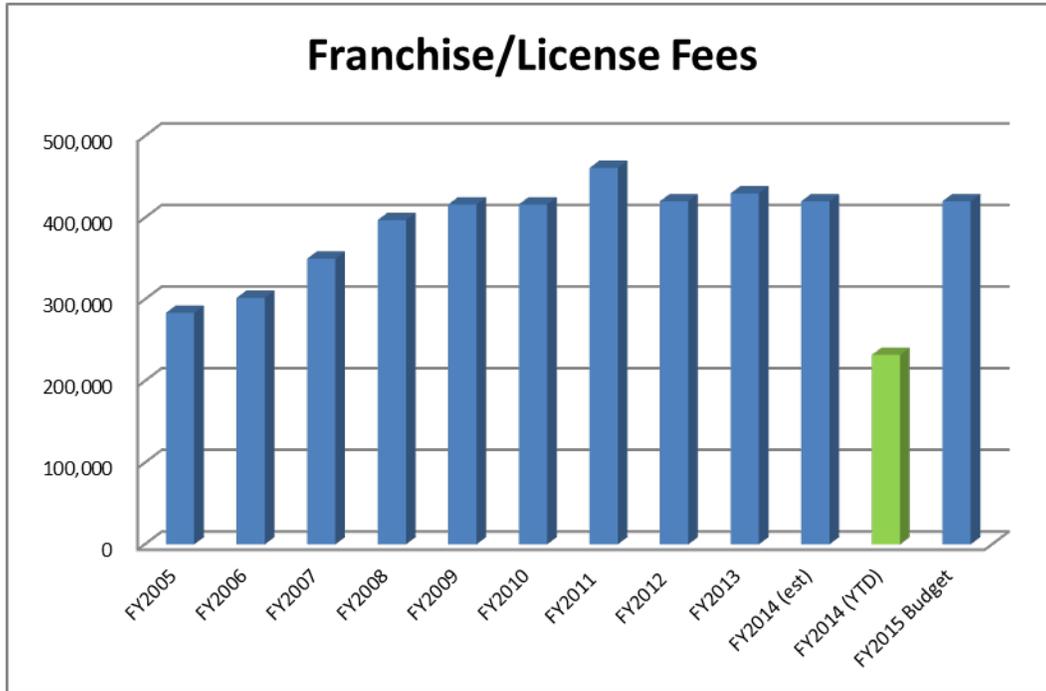
State-shared revenues represent 20% of General Fund operating revenues. The three sources of General Fund state-shared revenues are state-shared income taxes (\$1,225,900), state-shared sales tax (\$915,100), and vehicle license tax (\$552,800). Distribution of these funds is based on actual collections and population.

For FY2015 the state is projecting total distributions to be \$2,835,521, an increase of approximately \$61,837 over the FY2014 estimate of \$2,696,836. State-shared income tax is based upon actual collections in 2012 and will increase by 4% over FY2014 distributions. An increase of approximately 1% is expected in state-shared sales tax and an increase of 10% is expected in vehicle license tax when compared to the FY2014 estimated amounts. To ensure that we meet or exceed our revenue targets, our budget is set at 95% of the state-provided estimates (\$2,693,800).



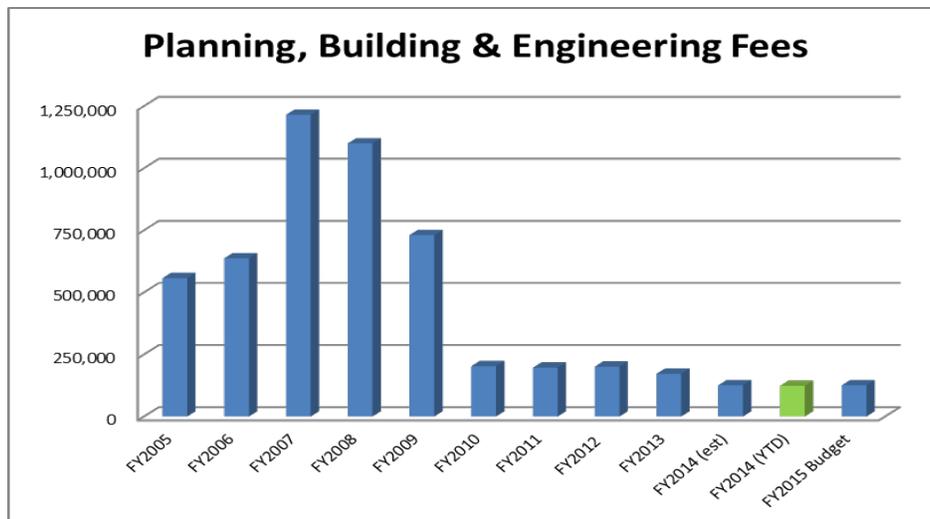
Franchise Fees

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 FY2015. These fees are set at 2% for all utilities except cable which is set at 3%.



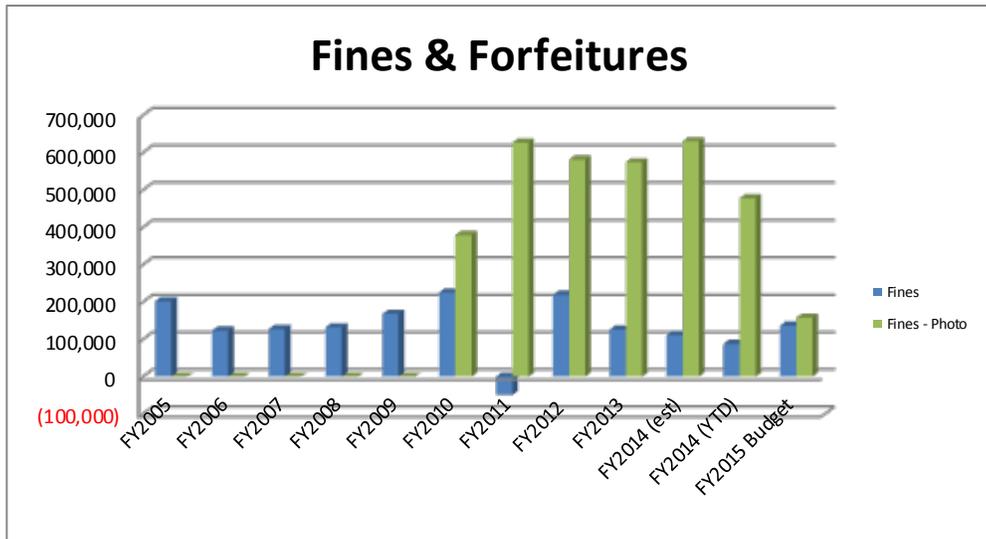
Planning, Building & Engineering Fees

With only a slight increase in the construction market, user fees related to the ongoing development of the City have declined dramatically over the past several years. At the height of the construction market in FY2006, a total of \$1,214,857 in development-related user fees were collected by the City. For FY2015 we are projecting a total of \$125,500 in development-related user fees, the same as the adopted FY2014 budget and no change from the FY2014 estimate (and a drop of 84% from our peak in FY2006).



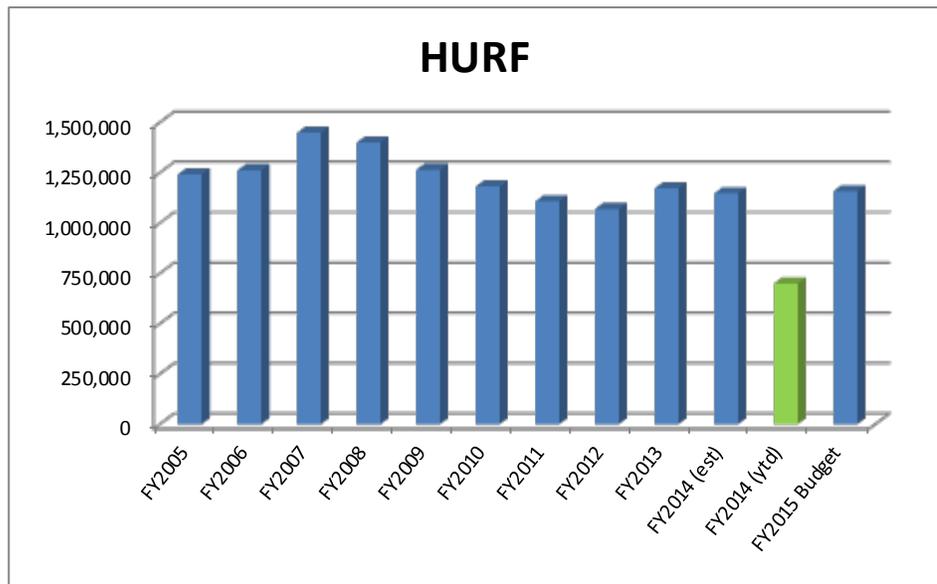
Fines, Forfeitures, and Penalties

Representing 2.2% of General Fund operating revenue fines, forfeitures, and penalties consist of all court-imposed fines issued by the City’s Magistrate Court. The city estimates that photo enforcement fines will remain through the first quarter, with the cessation of the contract with Redflex resulting in a 75% reduction, and non-photo enforcement fines will increase by about 60% when compared to FY2014 estimates. Due to the uncertainty of collections, timing, and the effectiveness of photo enforcement, expenditures associated with this revenue source will be based upon actual revenue collections. Non-photo enforcement activity and associated revenue have decreased significantly in recent years; however, with the end of the Redflex contract we anticipate that this trend will begin to reverse.



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 FY2015 the state is projecting distributions to be \$1,274,820, an increase of approximately \$11,132 over FY2014 estimated distributions of \$1,207,300. As with other state-shared revenues, the budget for HURF is programmed at 95% of the state-provided number (\$1,213,300).

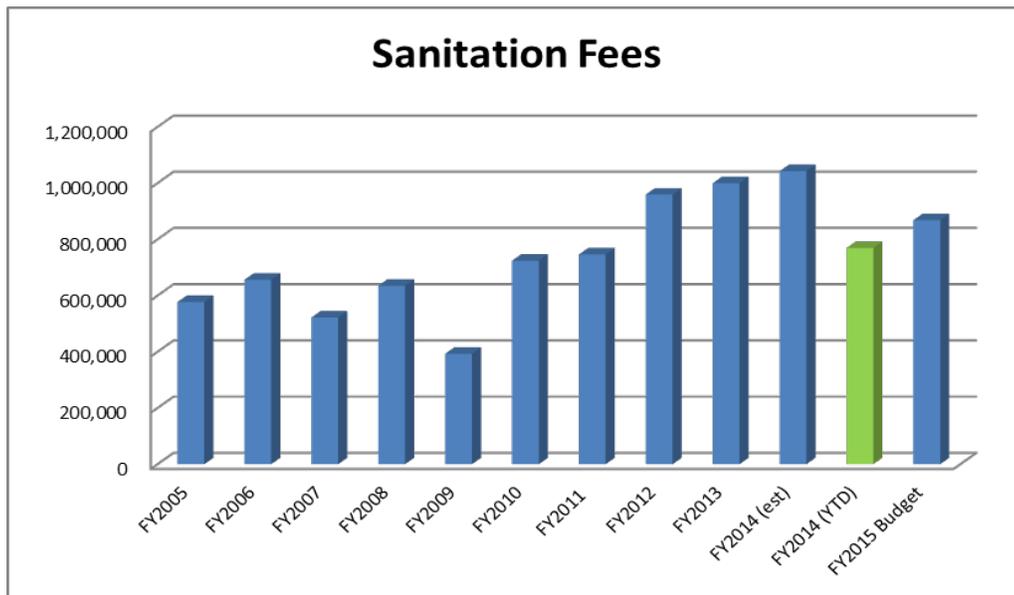


Enterprise Funds

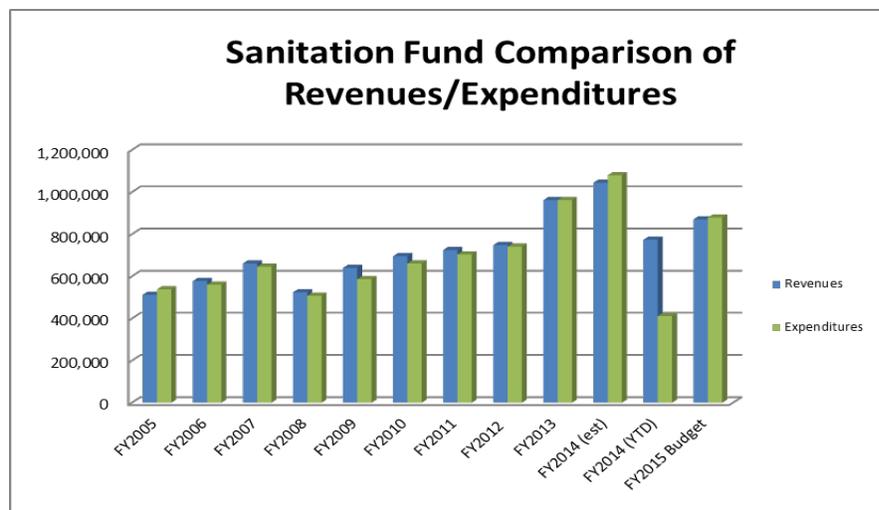
Revenues of Enterprise Funds are established to cover all costs associated with providing a specific service. Enterprise Fund revenue accounts for 22% of all operating revenue earned by the City.

Sanitation

The Sanitation Fund anticipates providing curbside trash and recycling service to 4,800 residences per month in FY2015. The majority of customers will pay the standard rate of \$14.53 per month for this service, a reduction of \$3.02 per month over FY2014. The rate reduction is a result of the new contract that goes into effect on July 1, 2014. The refuse collection fee is anticipated to generate revenue of \$868,146 in FY2015.

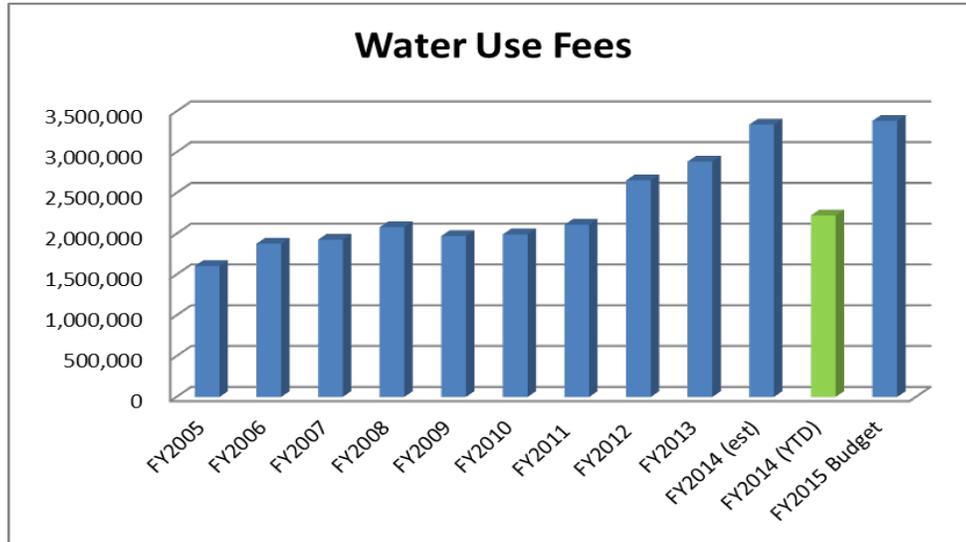


Revenue projections for FY 2015 do not include increased fees associated with the contractual annual CPI (Consumer Price Index) and fuel increase effective on June 1st of each year as this is the first year of the new contract.

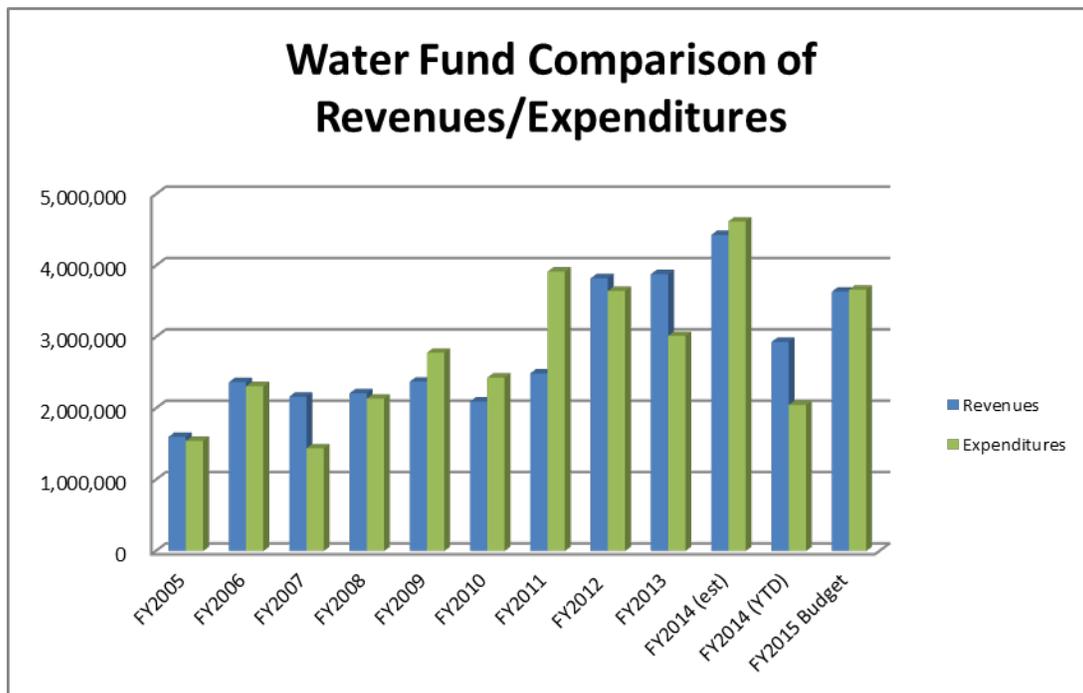


Water Fund

Revenue projections for the Water Fund assume that approximately 6,700 customers will be serviced on a monthly basis. The number of customers, amount of consumption, and revenue generation all reflect the increased numbers associated with the acquisition of the Fools Hollow and Park Valley water companies.



Revenue projections are based on rates that will be in place on July 1. On January 1, the water service base and usage rates will increase based on the CPI; however, these increases are not programmed into our revenue estimates. Base rates currently range from \$27.09 per month to \$628.08 per month based on meter size (plus 25% for customers located outside the city limits).

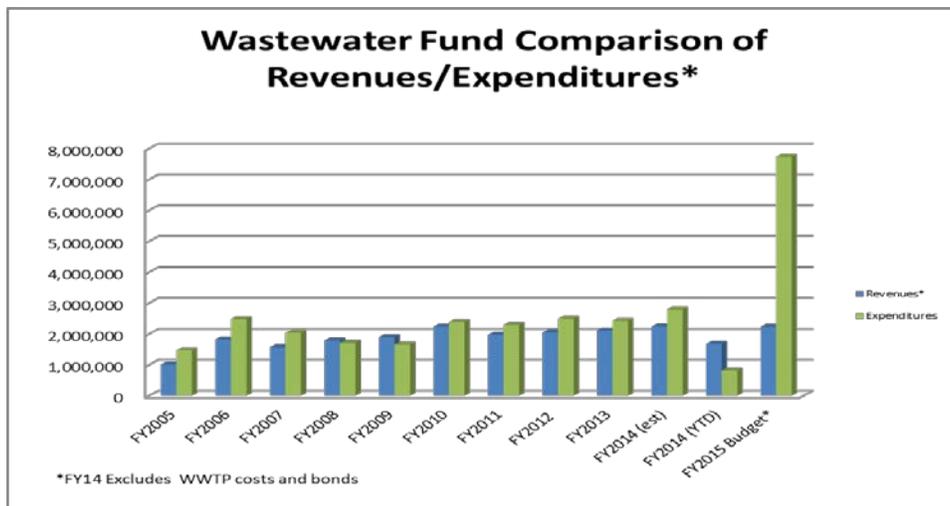


Wastewater Fund

It is anticipated that the Wastewater utility will provide service to approximately 5,600 connections per month. The number of customers is projected to remain relatively flat, which will result in relatively flat revenue. Revenue from user fees is projected at \$2,206,470 for FY2015.



Revenue projections are based on rates that will be in place on July 1. On January 1, the water service base and usage rates will increase based on the CPI; however, these increases are not programmed into our revenue estimates. Base rates range from \$28.04 per month to \$38.83 per month based on type of connection (i.e., residential, hospital, restaurant, etc.).



Other Funds

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



City of Show Low, Arizona
City Council
FY2015 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 \$335,025 is a 2.9% increase from the FY2014 amended budget of \$325,600. When adjusted for the \$250,000 council contingency reserves, the budget remains nearly constant at \$85,025. All line items have been held constant, with the exception of Dues and Memberships, which has been increased for membership in the Show Low Chamber of Commerce.

City of Show Low, AZ					
City Council					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
COUNCIL					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	43,317	44,774	46,800	46,800	46,800
FICA	3,230	3,510	3,600	3,600	3,600
WORKER'S COMP	97	111	200	200	200
OTHER ERE	0	0	0	0	0
TOTAL PERSONNEL	46,644	48,396	50,600	50,600	50,600
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	0	0	0	0	0
OTHER CONTRACTUAL SERVICE	0	0	0	0	0
TRAVEL & TRAINING/STAFF	(280)	4,977	15,000	15,000	15,000
TRVL & TRNG/NON-STAFF BUDGET	0	0	0	0	0
DUES & MEMBERSHIPS	13,005	13,115	13,700	13,700	14,325
EXPENDABLE MATERIALS	5,406	3,470	5,000	5,000	5,000
POSTAGE	138	172	100	100	100
BOOKS & SUBSCRIPTIONS	0	0	0	0	0
TELEPHONE	0	0	0	0	0
CONTINGENCY RESERVE	0	0	241,200	41,200	250,000
TOTAL OPERATING	18,270	21,735	275,000	75,000	284,425
TOTAL COUNCIL	64,914	70,131	325,600	125,600	335,025

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

Position Summary					
City Council					
	<u>Actual</u> <u>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Budget</u> <u>FY2015</u>	<u>change</u>
Mayor	1.0	1.0	1.0	1.0	0.0
Vice-Mayor	1.0	1.0	1.0	1.0	0.0
Council Member	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>0.0</u>
	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>0.0</u>

Capital:

No capital items have been programmed for this department.

City Council - Capital		
Fiscal Year 2015		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
City Manager
FY2015 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 \$384,000 represents a \$25,900 (7.2%) increase from the FY2014 amended budget of \$358,100. Of this amount, \$341,100 (89%) is for salaries and fringe benefits. Included in this budget is the implementation of the Focused Future II strategic plan as part of the economic development line item.

City of Show Low, AZ					
City Manager					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
CITY MANAGER					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	213,926	205,705	217,600	217,600	226,300
EXCELLENCE PAY	17,696	17,478	30,000	30,000	30,000
MEDICAL INSURANCE	21,114	21,844	33,200	28,000	33,600
FICA	15,657	15,144	14,400	14,400	14,600
RETIREMENT	23,278	29,713	26,000	26,000	27,200
WORKER'S COMP	490	510	900	900	900
OTHER ERE	275	306	400	400	500
DEFERRED COMP ALLOWANCE	7,958	7,666	7,700	7,700	8,000
TOTAL PERSONNEL	300,394	298,366	330,200	325,000	341,100
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	0	0	0	0	0
REPRODUCTION & PRINTING	0	0	100	100	100
TRAVEL & TRAINING/STAFF	3,971	3,504	5,000	5,000	5,000
DUES & MEMBERSHIPS	1,590	2,875	3,000	3,000	3,000
EXPENDABLE MATERIALS	930	504	800	800	800
POSTAGE	222	103	100	100	100
BOOKS & SUBSCRIPTIONS	0	216	100	100	100
ECONOMIC DEVELOPMENT	3,110	3,113	15,000	15,000	30,000
AUTO PARTS & LABOR	291	786	900	900	900
FUELS & LUBRICANTS	888	1,077	1,300	1,300	1,300
TELEPHONE	1,411	834	1,600	1,600	1,600
TOTAL OPERATING	12,411	13,013	27,900	27,900	42,900
CAPITAL					
EQUIPMENT PURCHASE	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
TOTAL CITY MANAGER	312,805	311,380	358,100	352,900	384,000

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

Position Summary						
City Manager's Office						
	<u>Actual</u> <u>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Budget</u> <u>FY2015</u>	<u>change</u>	
City Manager	1.0	1.0	1.0	1.0	0.0	
Business Development Coord	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	

Capital:

No capital items have been programmed for this department.

City Manager - Capital		
Fiscal Year 2015		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
City Attorney
FY2015 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 \$247,100 is \$6,600 (or 2.7%) higher than the amended FY2014 budget amount of \$240,500.

City of Show Low, AZ					
City Attorney					
Fiscal Year 2015					
	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 Amended	FY2014 Estimate	FY2015 BUDGET
CITY ATTORNEY					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	0	26,981	117,200	117,200	122,000
PART-TIME WAGES	0	4,607	21,900	21,900	22,700
MEDICAL INSURANCE	0	3,298	16,600	16,600	16,800
FICA	0	2,286	10,400	10,400	10,400
RETIREMENT	0	3,519	16,200	16,200	16,900
WORKER'S COMP	0	70	500	500	500
OTHER ERE	0	42	200	200	300
TOTAL PERSONNEL	0	40,803	183,000	183,000	189,600
OPERATING EXPENDITURES					
COUNTY PROSECUTION	35,033	35,033	35,000	35,000	35,100
Show Low Lake	0	0	0	0	0
GENERAL COUNSEL	133,053	115,022	15,000	0	15,000
GENERAL COUNSEL - LEGAL ASSIST	35,822	23,922	0	0	0
CITY PROSECUTION	14,267	10,379	0	0	0
WATER ADJUDICATION	0	0	0	0	0
LITIGATION	0	0	0	0	0
LEGAL ADS & NOTICES	0	8	400	400	400
TRAVEL & TRAINING/STAFF	0	939	3,000	3,000	3,000
DUES & MEMBERSHIPS	0	0	1,500	1,500	1,500
EXPENDABLE MATERIALS	30	87	500	500	400
POSTAGE	169	202	400	400	400
BOOKS & SUBSCRIPTIONS	0	7	1,500	1,500	1,500
TELEPHONE	73	112	200	200	200
TOTAL OPERATING	218,447	185,709	57,500	42,500	57,500
TOTAL CITY ATTORNEY	218,447	226,513	240,500	225,500	247,100

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>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Budget</u> <u>FY2015</u>	<u>change</u>
City Attorney	0.0	1.0	1.0	1.0	0.0
Administrative Assistant	<u>0.0</u>	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>	<u>0.0</u>
	<u>0.0</u>	<u>1.6</u>	<u>1.6</u>	<u>1.6</u>	<u>0.0</u>

Capital:

No capital items have been programmed for this department.

City Attorney - Capital		
Fiscal Year 2015		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
City Clerk
FY2015 Budget

Program Goal:

The City Clerk’s office prepares and distributes Council meeting notes, agendas and supporting documentation; attends Council meetings and keeps a record of its proceedings; maintains custody of and manages the city code, ordinances, resolutions, and vital City records; administers municipal elections; provides administrative support to the Mayor, Council, and City Manager; processes requests for public records, annexations, and liquor licenses; and prepares and disseminates information on City government services and programs to citizens and the media.

Departmental Budget:

The City Clerk’s Office budget of \$270,400 is a \$41,100 (17.9%) increase from the FY2014 amended budget of \$229,300. This increase is attributed to including \$35,000 for the City elections held in the fall of 2014. Since elections typically are held every other year, no elections expenses were included in the FY2014 budget.

City of Show Low, AZ					
City Clerk					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
City Clerk					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	126,952	129,780	142,100	142,100	150,500
MEDICAL INSURANCE	19,966	21,618	33,200	33,200	33,600
FICA	9,414	9,850	10,900	10,900	11,500
RETIREMENT	13,569	14,793	16,400	16,400	17,500
WORKER'S COMP	289	322	500	500	600
OTHER ERE	215	245	200	200	300
TOTAL PERSONNEL	170,405	176,608	203,300	203,300	214,000
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	720	720	800	800	800
OTHER CONTRACTUAL SERVICE	271	459	800	800	800
ADVERTISING & PUBLICITY	502	557	1,000	1,000	1,000
LEGAL ADS & NOTICES	1,080	1,428	4,000	4,000	4,000
REPRODUCTION & PRINTING	3,318	3,360	4,500	4,500	4,500
TRAVEL & TRAINING/STAFF	652	1,590	2,100	2,100	3,400
DUES & MEMBERSHIPS	330	700	400	400	500
EXPENDABLE MATERIALS	1,266	534	900	900	900
POSTAGE	164	84	200	200	200
BOOKS & SUBSCRIPTIONS	73	82	100	100	100
AUTO PARTS & LABOR	687	1,372	2,200	2,200	0
FUELS & LUBRICANTS	4,211	3,829	3,800	3,800	0
RENTAL & MAINTENANCE CONTRACTS	4,623	4,623	5,000	5,000	5,000
TELEPHONE	117	112	200	200	200
UTILITIES	0	0	0	0	0
CASUALTY LOSS	0	0	0	0	0
ELECTION EXPENSES	37,952	18,635	0	0	35,000
TOTAL OPERATING	55,965	38,086	26,000	26,000	56,400
TOTAL CITY CLERK	226,370	214,694	229,300	229,300	270,400

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>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Budget</u> <u>FY2015</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:

At the request of the City Council, funds have been included to transition the current paper agenda to a completely electronic format. This change will require the purchase of iPads for each member of the Council and key executive staff. Once fully implemented, paper agendas will no longer be provided to the Council or staff.

City Clerk - Capital		
Fiscal Year 2015		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Electronic Agendas (i-pads)	22-402-495-7410-0000	<u>10,000</u>
	Total City Clerk's Capital	<u>10,000</u>



City of Show Low, Arizona
General Operations
FY2015 Budget

Program Goal:

The General Operations Department is structured to support the general operating activities of the City. General Operating activities are those that cannot be accurately charged to a specific department, or those that serve a citywide purpose.

Department Budget:

The General Operations Department serves as the general clearinghouse for all General Fund departments and activities of the City of Show Low. Included in this department's budget are the costs for general City services such as the unemployment, insurance, community promotions, and general capital projects. All economic development subsidies and activities are programmed through this department, as are all City subsidies of local organizations.

The General Operations Department budget of \$4,122,134 represents a decrease of \$950,266 (18.7%) from the FY2014 budget of \$5,072,400. This decrease is directly attributed to a decrease in transfers to other funds for capital and operational subsidies.

City of Show Low, AZ					
General Operations					
Fiscal Year 2015					
	FY2013 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
General Operations					
PERSONNEL EXPENDITURES					
UNEMPLOYMENT	0	0	0	0	0
	0	0	0	0	0
OPERATING EXPENDITURES					
Merchandise for resale	537	0	0	0	0
JAIL FEES	51,550	62,927	75,000	75,000	150,000
OTHER CONTRACTUAL SERVICES	8,371	0	0	0	0
ORGANIZATIONAL SUPPORT	68,500	78,128	92,000	92,000	95,000
COMMUNITY PROMOTION PROGRAMS	83,325	88,693	95,000	95,000	114,500
CONTRIBUTIONS	0	0	0	0	0
DEVELOPMENT OPPORTUNITIES	3,700	30,405	400,000	358,000	242,000
Nuisance Abatement	0	1,074	0	0	0
Beautification Program	0	0	7,200	7,200	10,000
Unanticipated Expenditures	0	0	0	0	0
UNEMPLOYMENT	3,333	6,156	6,000	6,000	10,000
INSURANCE PREMIUMS	299,779	334,456	350,000	350,000	350,000
CASUALTY LOSS	0	186	20,000	20,000	20,000
TOTAL OPERATING	519,096	602,026	1,045,200	1,003,200	991,500
CAPITAL					
OLD TOWNSITE IMPROVEMENTS	257,704	0	0	0	0
DEVELOPMENT AGREEMENT OBLIGATIONS	0	0	10,100	10,100	10,100
LAND ACQ. - LIBRARY PROJECT	0	0	0	0	0
LIBRARY CONSTRUCTION COSTS	0	0	0	0	0
CITY HALL RENOVATION COSTS	19,700	0	0	0	0
Transfers Out	3,567,434	3,840,114	4,017,100	4,017,100	3,120,534
TOTAL CAPITAL	3,844,838	3,840,114	4,027,200	4,027,200	3,130,634
TOTAL General Operations	4,363,934	4,442,140	5,072,400	5,030,400	4,122,134

The recommended funding for Organizational Support and Community Promotions increases by \$23,000 for FY2015 and includes funding for the organizations/programs listed below. Funding for one-time event sponsorships was included in the FY2014 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
	FY2012	FY2013	FY2014	FY2015	FY2015
Chamber of Commerce	45,000	52,500	55,000	55,000	55,000
White Mountain Partnership	20,000	20,000	20,000	20,000	20,000
Event Sponsorships (tourism)	0	15,000	15,000	15,000	15,000
REAL AZ Corridor	0	2,000	2,000	5,000	5,000
	<u>65,000</u>	<u>89,500</u>	<u>92,000</u>	<u>95,000</u>	<u>95,000</u>

Community Promotions programmed at \$114,500 includes the following items:

Description - Community Promotions			Request		Funded
	FY2012	FY2013	FY2014	FY2015	FY2015
White Mountain Meals-on Wheels/Senior Center	30,000	30,000	30,000	40,000	40,000
Show Low Historical Society	21,500	24,000	24,000	30,000	30,000
Fireworks (Show Low Fire Department)	12,500	12,500	15,000	17,000	17,000
Christmas Lights	10,000	10,000	10,000	10,000	10,000
Miscellaneous	4,600	7,500	6,000	6,000	6,000
Humane Society	2,500	4,000	0	0	0
Rodeo	2,500	2,500	3,500	3,500	3,500
White Mountain Safe House	1,500	1,500	1,500	1,500	1,500
Summit Healthcare	0	0	1,000	1,500	1,500
Scouts	1,000	1,000	1,000	1,000	1,000
White Mountain Symphony	1,000	1,000	2,000	2,000	2,000
Show Low High School Grad Night	1,000	1,000	1,000	2,000	2,000
	<u>88,100</u>	<u>95,000</u>	<u>95,000</u>	<u>114,500</u>	<u>114,500</u>

Funding for the Humane Society has been removed due to our current contract with Pet Allies, which runs our animal control facility (dog pound). Pet Allies will be accepting all surrendered animals at the City facility and also picking up animals that are dropped off at the Humane Society.

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 2015		
Description	Account	Amount
Development Agreement Obligations	11-402-430-8130-0000	10,100
Land Acquisition/Cleanup	22-402-495-7400-1209	400,000
Open Space Preservation	22-495-495-7416-0000	<u>298,800</u>
		<u>708,900</u>

Transfers:

All General Fund transfers are programmed in the General Operations fund. Transfers to other funds are made to cover the deficit balances that would otherwise occur in these funds. Actual transfers from the General Fund will be based strictly upon actual need.

General Operations - Transfers to other funds	
Fiscal Year 2015	
<u>Transfers</u>	<u>Amount</u>
Highway Users Revenue Fund (HURF)	1,129,844
Street Light Improvement District (SLID) - Park Lighting Subsidy	38,200
Public Transportation	89,200
White Mountain Partnership	20,000
Airport	29,050
Aquatics	359,100
Debt Service	1,083,500
Projects Fund	<u>371,640</u>
Total Transfers from General Fund	<u>3,120,534</u>



City of Show Low, Arizona
Human Resources
FY2015 Budget

Program Goal:

The Human Resources Department partners with departments and employees to hire, compensate, support, and develop a diverse workforce that is dedicated to delivering high-quality services to the community and City employees.

Department Budget:

The Human Resources Department budget of \$258,900 represents an increase of \$6,900 (2.7%) over the FY2014 budget of \$252,000.

City of Show Low, AZ					
Human Resources					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
HUMAN RESOURCES					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	110,477	106,806	145,700	145,700	150,100
MEDICAL INSURANCE	12,557	15,872	49,000	25,000	50,400
FICA	8,303	7,966	11,100	11,100	11,500
RETIREMENT	8,026	12,133	16,800	16,800	17,400
WORKER'S COMP	243	264	600	600	600
OTHER ERE	144	191	200	200	300
SAFETY INCENTIVES	0	0	0	0	0
TOTAL PERSONNEL	139,750	143,231	223,400	199,400	230,300
OPERATING EXPENDITURES					
Public Safety Retirement Board	3,388	4,302	2,400	2,400	2,400
LEGAL FEES	0	1,769	0	0	0
ADVERTISING & PUBLICITY	2,274	0	0	0	0
REPRODUCTION & PRINTING	608	211	1,100	1,100	1,100
TRAVEL & TRAINING/STAFF	2,083	4,778	5,600	5,600	5,600
TRAVEL & TRAINING/NON-STAFF	0	0	0	0	0
DUES & MEMBERSHIPS	705	704	1,100	1,100	1,100
EMPLOYEE BENEFITS	20,043	8,551	10,800	10,000	10,800
Random Drug Testing	0	1,787	2,400	2,400	2,400
Recruitment & Processing	0	2,195	0	0	0
Occupational Testing/Immunizations	0	7,018	3,500	3,500	3,500
EXPENDABLE MATERIALS	1,722	905	1,000	1,000	1,000
POSTAGE	88	176	100	100	100
BOOKS & SUBSCRIPTIONS	479	0	0	0	0
RENTAL & MAINTENANCE CONTRACTS	386	0	400	400	400
TELEPHONE	102	161	200	200	200
EQUIPMENT PURCHASE	2,381	0	0	0	0
TOTAL OPERATING	34,260	32,555	28,600	27,800	28,600
TOTAL HUMAN RESOURCES	174,010	175,787	252,000	227,200	258,900

The Human Resources department 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					
	Actual FY2012	Actual FY2013	Actual FY2014	Budget FY2015	change
Human Resources Director	1.0	0.0	0.0	0.0	0.0
Human Resources Manager	0.0	1.0	1.0	1.0	0.0
Human Resources Analyst	1.0	0.0	0.0	0.0	0.0
Loss Control/Safety Coordinator	0.0	1.0	1.0	1.0	0.0
Human Resources Clerk	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
	<u>2.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>

Capital:

No capital items have been programmed for this department.

Human Resources - Capital		
Fiscal Year 2015		
Description	Account	Amount
No Capital Items Programmed		



City of Show Low, Arizona
Finance
FY2015 Budget

Program Goal:

The Finance Department is a service organization dedicated to providing efficient, timely, accurate, and responsible accounting and stewardship of all City resources in a trustworthy, courteous, professional, reliable, and usable manner. The Finance Department provides for debt management, financial, and budgetary advisory services for all departments.

Department Budget:

The Finance Department budget of \$661,900 represents an increase of \$14,100 (2.2%) over the FY2014 budget of \$647,800.

City of Show Low, AZ					
Finance					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
FINANCE					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	283,778	301,959	323,100	323,100	335,800
OVERTIME	18	9	0	0	0
MEDICAL INSURANCE	58,419	69,996	104,200	87,000	117,600
FICA	21,277	23,276	24,700	24,700	25,700
RETIREMENT	30,091	33,968	36,400	36,400	38,000
WORKER'S COMP	649	749	1,200	1,200	1,300
OTHER ERE	481	551	500	500	800
TOTAL PERSONNEL	394,712	430,508	490,100	472,900	519,200
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	29,230	33,626	60,500	50,000	45,500
OTHER CONTRACTUAL SERVICE	12,955	1,178	500	500	500
LEGAL ADS & NOTICES	462	535	600	600	600
REPRODUCTION & PRINTING	1,201	780	1,500	1,500	1,500
TRAVEL & TRAINING/STAFF	1,083	3,816	5,000	5,000	5,000
DUES & MEMBERSHIPS	2,226	2,647	2,500	2,500	2,500
Recruitment & Processing	0	187	0	0	0
OFFICE SUPPLIES	13,692	13,317	11,000	11,000	11,000
EXPENDABLE MATERIALS	1,132	2,560	1,500	1,500	1,500
POSTAGE	4,204	3,092	2,700	2,700	2,700
SMALL EQUIPMENT/CAPITAL	353	567	0	0	0
BOOKS & SUBSCRIPTIONS	0	0	0	0	0
RENTAL & MAINTENANCE CONTRACTS	11,580	11,856	12,000	12,000	12,000
TELEPHONE	239	210	300	300	300
OVER/SHORT EXPENSE	51	154	0	0	0
BANK CHARGES	47,314	48,030	59,600	59,600	59,600
TOTAL OPERATING	125,721	122,555	157,700	147,200	148,700
TOTAL FINANCE	520,434	553,064	647,800	620,100	667,900

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

The Finance Department is comprised of 7.0 FTE employees.

Position Summary					
Finance Department					
	Actual FY2012	Actual FY2013	Actual FY2014	Budget FY2015	change
Administrative Services Director	0.0	1.0	1.0	1.0	0.0
Finance Director	1.0	0.0	0.0	0.0	0.0
Accounting Manager	1.0	1.0	1.0	1.0	0.0
Sr. Account Clerk	1.0	2.0	2.0	1.0	(1.0)
Account Clerk	2.0	2.0	2.0	3.0	1.0
Customer Service Representative	<u>1.2</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
	<u>6.2</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>0.0</u>

Capital

No capital items have been programmed for this department.

Finance - Capital		
Fiscal Year 2015		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Planning and Zoning
FY2015 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 \$429,500 represents an increase of \$14,900 (3.6%) from the FY2014 budget of \$414,600.

City of Show Low, AZ					
Planning & Zoning					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
PLANNING & ZONING					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	226,057	247,487	256,600	256,600	267,800
PART-TIME WAGES	6,508	0	0	0	0
OVERTIME	291	0	0	0	0
MEDICAL INSURANCE	33,948	41,851	74,700	58,000	75,600
FICA	17,376	19,153	19,700	19,700	20,500
RETIREMENT	24,444	27,179	28,800	28,800	30,300
WORKER'S COMP	1,397	1,874	3,500	3,500	3,700
OTHER ERE	364	440	300	300	600
TOTAL PERSONNEL	310,386	337,983	383,600	366,900	398,500
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING	19,653	0	4,000	4,000	4,000
OTHER CONTRACTUAL SERVICE	0	0	0	0	0
LEGAL ADS & NOTICES	1,347	59	2,000	2,000	2,000
REPRODUCTION & PRINTING	542	658	1,500	1,500	1,500
TRAVEL & TRAINING/STAFF	1,357	1,760	4,000	4,000	4,000
TRAVEL & TRAINING/NON-STAFF	0	319	1,500	1,500	1,500
DUES & MEMBERSHIPS	749	879	1,400	1,400	1,400
EXPENDABLE MATERIALS	1,118	830	1,000	1,000	1,000
POSTAGE	2,713	1,509	2,800	2,800	2,800
BOOKS & SUBSCRIPTIONS	272	1,111	300	300	300
AUTO PARTS & LABOR	146	1,004	1,000	1,000	1,000
FUELS & LUBRICANTS	1,960	2,105	2,000	2,000	2,000
RENTAL & MAINTENANCE CONTRACTS	0	15,468	8,000	8,000	8,000
TELEPHONE	1,040	1,129	1,500	1,500	1,500
TOTAL OPERATING	30,899	26,831	31,000	31,000	31,000
TOTAL PLANNING & ZONING	341,285	364,813	414,600	397,900	429,500

Since FY2008 the number of permits issued by the City of Show Low has dropped significantly. Correspondingly, the budget and the number of authorized positions within the Planning and Zoning Department has also decreased. Excluding the seven Planning and Zoning Commission members, staffing in this department has dropped from 12.7 FTEs in FY2008 to the current 4.5 FTEs.

Position Summary Planning & Zoning					
	Actual FY2012	Actual FY2013	Actual FY2014	Budget FY2015	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
Building Clerk	0.0	0.0	0.0	0.0	0.0
Planner	0.0	0.0	1.0	1.0	0.0
Community Development Specialist	1.0	1.0	1.0	1.0	0.0
Administrative Assistant	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>
	<u>4.5</u>	<u>4.5</u>	<u>4.5</u>	<u>4.5</u>	<u>0.0</u>
Commissioner	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>0.0</u>

Capital:

No capital items have been programmed for this department.

Planning & Zoning - Capital Fiscal Year 2015		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Community Services Administration
FY2015 Budget

Program Goal:

Community Services Administration coordinates the operations of the Library, Grants, Recreation, Parks and Facilities Maintenance, Information Services, Aquatics, and City 4 TV divisions with the goal of providing high-level services in all of these areas to the public and City staff.

Department Budget:

The Community Services Administration budget of \$259,400 is a \$19,600 (8.2%) increase over the FY2014 budget of \$239,800. This increase is attributed to entering into a subscription to the eCivis grant program and an increased budget for travel and training.

City of Show Low, AZ					
Community Services Administration					
Fiscal Year 2015					
	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
COMMUNITY SERVICES ADMIN					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	143,987	117,475	162,200	162,200	173,700
PART-TIME WAGES	0	3,640	0	0	0
MEDICAL INSURANCE	19,946	17,283	33,200	33,200	33,600
FICA	10,597	9,278	12,900	12,900	13,300
RETIREMENT	15,129	13,887	19,500	19,500	20,200
WORKER'S COMP	327	303	600	600	700
OTHER ERE	230	204	300	300	400
TOTAL PERSONNEL	190,216	162,071	228,700	228,700	241,900
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	1,440	730	6,500	6,500	12,800
DUES & MEMBERSHIPS	0	906	500	500	0
TRAVEL & TRAINING/STAFF	948	1,941	2,000	2,000	2,500
DUES & MEMBERSHIPS	0	0	500	500	500
EXPENDABLE MATERIALS	1,590	1,504	1,000	1,000	1,000
POSTAGE	405	155	100	100	200
BOOKS & SUBSCRIPTIONS	0	0	0	0	0
TELEPHONE	183	131	500	500	500
TOTAL OPERATING	4,566	5,367	11,100	11,100	17,500
CAPITAL					
SCWPP ADMINISTRATION	210	0	0	0	0
TOTAL CAPITAL	210	0	0	0	0
TOTAL COMMUNITY SERVICES ADMIN	194,992	167,438	239,800	239,800	259,400

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

Position Summary					
Community Services Administration					
	<u>Actual FY2012</u>	<u>Actual FY2013</u>	<u>Actual FY2014</u>	<u>Budget FY2015</u>	<u>change</u>
Community Services Director	1.0	1.0	1.0	1.0	0.0
Grant Manager	0.0	1.0	1.0	1.0	0.0
Grant Coordinator	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

Capital:

Community Services Administration - Capital		
Fiscal Year 2015		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
None		



City of Show Low, Arizona
Information Services
FY2015 Budget

Program Goal:

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

Departmental Budget:

The Information Services budget of \$378,240 is a \$47,140 (14.2%) increase over the FY2014 budget of \$331,100. This increase is directly impacted by several factors, including our biennial purchase of virus software licenses and a network upgrade.

City of Show Low, AZ					
Information Systems					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
INFORMATION SYSTEMS					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	99,734	114,600	108,700	108,700	117,500
OVERTIME	31	0	0	0	0
MEDICAL INSURANCE	23,921	22,216	33,200	25,000	33,600
FICA	7,339	8,750	8,300	8,300	9,000
RETIREMENT	10,658	11,727	12,500	12,500	13,600
WORKER'S COMP	1,613	1,940	2,900	2,900	3,100
OTHER ERE	165	192	200	200	300
TOTAL PERSONNEL	143,461	159,425	165,800	157,600	177,100
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	2,875	3,298	33,200	30,200	6,000
OTHER CONTRACTUAL SERVICE	1,688	2,249	3,200	3,200	2,800
TRAVEL & TRAINING/STAFF	2,054	0	500	500	8,100
POSTAGE	0	0	100	100	100
SMALL EQUIPMENT/CAPITAL	158	87	32,500	32,500	11,000
PRINTER SUPPLIES	38,382	36,706	3,500	3,500	2,500
AUTO PARTS & LABOR	0	0	500	500	500
FUELS & LUBRICANTS	56	291	500	500	500
RENTAL & MAINTENANCE CONTRACTS	457	516	13,300	13,300	21,440
REPAIRS & MAINTENANCE	12,590	18,676	10,000	10,000	10,000
TELEPHONE	10,541	6,668	59,000	59,000	59,000
INTERNET CONNECTIVITY	59,227	60,705	9,000	9,000	9,000
TOTAL OPERATING	128,029	129,196	165,300	162,300	130,940
CAPITAL					
EQUIPMENT PURCHASE	0	0	0	0	70,200
TOTAL CAPITAL	0	0	0	0	70,200
TOTAL INFORMATION SYSTEMS	271,490	288,621	331,100	319,900	378,240

The City currently has approximately 100 computer workstations, which have been replaced over the last three years. After replacing most of our computer monitors in the current year, the computers will be put into a four-year replacement program. It is estimated that this program will cost approximately \$25,000 annually.

Each year, funds are programmed within Information Systems in the event that a server needs to be replaced or added. For FY2015 no funds are included as the network is being upgraded, which will include new hardware. These component replacements will not need to be funded again until 2018.

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

Position Summary					
Information Services					
	Actual FY2012	Actual FY2013	Actual FY2014	Budget FY2015	change
Information Systems Manager	1.0	1.0	1.0	1.0	0.0
Information Systems Technician	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	0.0
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

Capital:

For FY2015 \$70,200 has been programmed for the implementation of a virtual server system that will improve the efficiency of computer processing within the City. This system will separate data storage and processing servers which will increase the speed of the processing. It will also create redundancy in the servers, thereby increasing reliability and backup protection.

Information Systems - Capital		
Fiscal Year 2015		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Virtual Server System	11-440-495-7410-0000	<u>70,200</u>
Total Information Services Capital		<u>70,200</u>



City of Show Low, Arizona
City 4 TV
FY2015 Budget

Program Goal:

The City 4 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 City 4 TV budget of \$187,460 is an increase of \$18,560 (11.0%) over the FY2014 budget of \$168,900. Increases in small equipment have a significant impact on this budget.

City of Show Low, AZ					
City 4 TV					
Fiscal Year 2015					
	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
CITY 4 CABLE TV					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	66,912	67,596	71,500	71,500	74,400
PART-TIME WAGES	25,688	32,337	37,500	37,500	37,800
MEDICAL INSURANCE	14,471	15,691	16,600	16,600	16,800
FICA	6,777	7,538	8,300	8,300	8,600
RETIREMENT	7,095	7,706	8,300	8,300	8,700
WORKER'S COMP	596	670	1,100	1,100	1,200
OTHER ERE	109	124	200	200	300
TOTAL PERSONNEL	121,648	131,662	143,500	143,500	147,800
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	10,623	10,036	12,300	12,300	12,300
TRAVEL & TRAINING/STAFF	1,288	1,108	2,500	2,500	3,000
DUES & MEMBERSHIPS	0	375	400	400	400
EXPENDABLE MATERIALS	3,313	3,391	3,600	3,600	3,600
POSTAGE	41	219	200	200	200
SMALL EQUIPMENT/CAPITAL	2,272	3,717	3,000	3,000	16,160
AUTO PARTS & LABOR	0	345	500	500	500
FUELS & LUBRICANTS	314	423	400	400	1,000
REPAIRS & MAINTENANCE	1,794	1,809	1,500	1,500	1,500
TELEPHONE	959	845	1,000	1,000	1,000
EQUIPMENT PURCHASE	0	0	0	0	0
TOTAL OPERATING	20,605	22,268	25,400	25,400	39,660
TOTAL CITY 4 CABLE TV	142,253	153,930	168,900	168,900	187,460

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

Position Summary					
City 4 TV					
	<u>Actual</u> <u>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Budget</u> <u>FY2015</u>	<u>change</u>
Cable TV Manager	1.0	1.0	1.0	1.0	0.0
Video Technician	<u>1.0</u>	<u>1.3</u>	<u>1.3</u>	<u>1.3</u>	<u>0.0</u>
Total	<u>2.0</u>	<u>2.3</u>	<u>2.3</u>	<u>2.3</u>	<u>0.0</u>

Capital:

City 4 TV is in need of a vehicle to improve coverage of local events.

City 4 TV - Capital		
Fiscal Year 2015		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Vehicle	22-490-495-7410-0000	19,600



City of Show Low, Arizona
Library
 FY2015 Budget

Program Goal:

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

Department Budget:

The Library budget of \$501,700 is a \$13,400 (2.7%) increase over the FY2014 budget of \$488,300.

City of Show Low, AZ					
Library					
Fiscal Year 2015					
	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
LIBRARY					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	157,234	160,969	170,800	170,800	177,600
PART-TIME WAGES	77,300	73,414	105,600	105,600	108,400
MEDICAL INSURANCE	39,670	42,834	66,400	46,000	67,200
FICA	17,340	17,778	21,100	21,100	21,900
RETIREMENT	18,200	22,581	21,200	21,200	22,200
WORKER'S COMP	537	582	1,100	1,100	1,100
OTHER ERE	269	305	400	400	700
TOTAL PERSONNEL	310,550	318,463	386,600	366,200	399,100
OPERATING EXPENDITURES					
PROFESIONAL & CONSULTING SERVICES	0	0	0	0	0
OTHER CONTRACTUAL SERVICE	2,171	2,069	1,500	1,500	1,500
REPRODUCTION & PRINTING	406	0	300	300	300
TRAVEL & TRAINING/STAFF	208	0	100	100	100
DUES & MEMBERSHIPS	1,000	1,000	1,000	1,000	1,000
EXPENDABLE MATERIALS	7,419	8,648	8,700	8,700	8,700
POSTAGE	3,005	2,981	2,800	2,800	2,800
SMALL CAPITAL	726	1,375	2,000	2,000	4,000
RENTAL & MAINTENANCE CONTRACTS	6,201	3,365	8,300	8,300	10,200
REPAIRS & MAINTENANCE	676	230	2,000	2,000	2,000
TELEPHONE	9,857	6,674	3,500	3,500	3,500
UTILITIES	39,471	34,889	38,000	38,000	35,000
LIBRARY BOOKS - ADULT	17,268	18,143	15,800	15,800	15,800
LIBRARY BOOKS - JUVENILE	891	7,352	5,500	5,500	5,500
PERIODICALS	3,993	4,023	3,700	3,700	3,700
A/V Materials - Juvenile	6,398	1,887	2,000	2,000	2,000
A/V Materials - Adult	5,309	3,979	6,500	6,500	6,500
TOTAL OPERATING	105,001	96,617	101,700	101,700	102,600
CAPITAL					
TOTAL LIBRARY	415,551	415,080	488,300	467,900	501,700

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

Position Summary					
Library					
	Actual FY2012	Actual FY2013	Actual FY2014	Budget FY2015	change
Library Manager	1.0	1.0	1.0	1.0	0.0
Circulation Supervisor	0.0	0.0	0.0	0.0	0.0
Library Clerk	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>	<u>0.0</u>
	<u>7.5</u>	<u>7.5</u>	<u>7.5</u>	<u>7.5</u>	<u>0.0</u>

Capital:

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

Library - Capital		
Fiscal Year 2015		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Sound Absorption Panels & Signage	22-435-495-7300-1303	10,000



City of Show Low, Arizona
Recreation/Aquatics
FY2015 Budget

Program Goal:

The Recreation Department provides a diverse recreation and aquatics system available and accessible to all, which contributes to the physical, mental, social, and cultural needs of the community and permits outlets that cultivate a wholesome sense of civic pride and social sensibility.

Department Budget:

The Recreation Department consists of the Recreation and Aquatics Divisions. The Recreation Division is part of the General Fund and the Aquatics Division is a Special Revenue Fund. Using an average wage of \$9.00 per hour, approximately 20,600 part-time/seasonal hours are programmed. As in past years, 50% of the costs associated with a facilities maintenance technician are charged to the Aquatics Fund.

Position Summary					
Recreation Department					
	<u>Actual</u> <u>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Budget</u> <u>FY2015</u>	<u>change</u>
Recreation Director	0.0	0.0	0.0	0.0	0.0
Recreation Supervisor	1.0	1.0	1.0	1.0	0.0
Sr. Recreation Coordinator	1.0	1.0	1.0	0.0	(1.0)
Recreation Coordinator	2.5	2.5	2.5	3.5	1.0
PT/Seasonal Recreation Aides	<u>9.7</u>	<u>9.7</u>	<u>9.9</u>	<u>10.3</u>	<u>0.4</u>
Total	<u>14.2</u>	<u>14.2</u>	<u>14.4</u>	<u>14.8</u>	<u>0.4</u>

Recreation:

The Recreation Division budget of \$377,200 is a \$35,800 (10.5%) increase from the amended FY2014 budget of \$341,400. This increase is attributed to the addition of the BBQ Throwdown/City anniversary and other special events.

Although not intended to be self-supporting, many programs offered through the Recreation Division do generate user fees. The Recreation Division recovers approximately 21% of its total cost to operate through these fees. For FY2015, total recreation income is expected to generate \$73,500, remaining relatively flat when compared to FY2014.

City of Show Low, AZ

Recreation Fiscal Year 2015

	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
RECREATION					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	112,452	102,652	109,400	109,400	115,000
PART-TIME WAGES	42,586	41,959	56,900	56,900	56,900
OVERTIME	0	578	0	0	0
MEDICAL INSURANCE	21,849	22,977	49,800	40,000	50,400
FICA	11,724	11,509	12,700	12,700	13,200
RETIREMENT	12,607	12,403	14,000	14,000	14,800
WORKER'S COMP	3,815	2,941	3,600	3,600	3,800
OTHER ERE	180	190	300	300	400
WELLNESS PROGRAM	0	0	0	0	0
UNIFORM ALLOWANCE	0	0	0	0	0
TOTAL PERSONNEL	205,212	195,210	246,700	236,900	254,500
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	6,236	5,771	10,000	10,000	10,000
ADVERTISING & PUBLICITY	2,800	2,731	2,000	2,000	2,000
REPRODUCTION & PRINTING	383	72	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	1,606	3,062	2,800	2,800	2,800
TRAVEL & TRAINING non-STAFF	0	0	0	0	0
DUES & MEMBERSHIPS	1,145	517	500	500	500
EXPENDABLE MATERIALS	3,420	3,193	2,500	2,500	2,500
POSTAGE	572	266	1,000	1,000	1,000
UNIFORMS	0	0	0	0	0
BOOKS & SUBSCRIPTIONS	1,031	0	100	100	100
AUTO PARTS & LABOR	0	186	0	0	0
FUELS & LUBRICANTS	472	288	0	0	0
REPAIRS & MAINTENANCE	126	0	400	400	400
TELEPHONE	1,123	1,328	1,400	1,400	1,400
Casualty Loss	0	0	0	0	0
RECREATION EQUIPMENT	1,320	301	2,000	2,000	2,000
CONCERTS IN THE PARK	9,625	3,000	2,500	2,500	2,500
SPECIAL EVENTS	13,818	38,145	15,000	15,000	37,000
AFTER SCHOOL PROGRAMS	2,973	4,392	2,500	2,500	2,500
TEEN ACTIVITIES	0	0	0	0	0
ADULT SPORTS	28,474	27,200	29,500	29,500	35,500
YOUTH SPORTS	7,754	9,072	7,500	7,500	7,500
WHITE MTN YOUTH LEADERSHIP	1,765	1,245	0	0	0
PARADE EXPENSES	4,106	2,631	4,000	4,000	4,000
BMX EXPENSES	8,175	8,013	5,000	5,000	5,000
BENCHES	0	2,000	5,000	5,000	5,000
OTHER CAPITAL EXPENSE	0	0	0	0	0
TOTAL OPERATING	96,924	113,412	94,700	94,700	122,700
TOTAL RECREATION	302,136	308,622	341,400	331,600	377,200

Aquatics:

The Aquatics Division budget of \$453,900 is a \$66,500 (17.2%) increase from the FY2014 budget of \$387,400. This increase is attributed mainly to increased personnel costs and increases in chemical cost associated with pool operations.

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 FY2015, it is estimated that approximately 24% of its operational costs will be recovered through program revenue of \$94,800. A General Fund subsidy of \$359,100 is estimated for this year, an increase of \$63,700 (21.6%) from FY2014.

City of Show Low					
Aquatics					
Fiscal Year 2015					
Expenditures	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
Personnel	249,715	219,200	249,400	249,400	261,100
Operating Supplies & Services	110,107	98,068	138,000	138,000	147,000
Capital	<u>94,466</u>	<u>484,966</u>	<u>0</u>	<u>0</u>	<u>45,800</u>
Total All Expenditures	<u>454,288</u>	<u>802,234</u>	<u>387,400</u>	<u>387,400</u>	<u>453,900</u>
Revenues					
Aquatics Revenue	108,576	90,062	94,800	95,000	94,800
Proceeds from Debt	0	465,117	0	0	0
General fund subsidy	293,897	254,431	292,600	295,400	359,100
Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>370,800</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>402,473</u>	<u>809,610</u>	<u>758,200</u>	<u>390,400</u>	<u>453,900</u>

Capital:

The aquatics budget has programmed resurfacing the pool deck, needed concrete repairs, and the purchase of an additional pump to serve as an emergency backup.

Recreation & Aquatics - Capital		
Fiscal Year 2015		
Description	Account	Amount
Pool Deck Re-surfacing	48-785-495-7310-0000	30,000
Concrete Repair	48-785-495-7310-0000	12,000
Pool Pump	48-785-495-7310-0000	3,800
Total Recreation & Aquatics Capital		<u>45,800</u>

City of Show Low, AZ

Aquatics

Fiscal Year 2015

	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
FAMILY AQUATIC CENTER					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	52,472	55,900	52,100	52,100	54,500
PART-TIME WAGES	152,492	120,462	140,000	140,000	148,200
OVERTIME	804	976	0	0	0
MEDICAL INSURANCE	14,487	14,730	24,900	24,900	25,200
FICA	15,403	14,079	14,700	14,700	14,900
RETIREMENT	6,927	6,430	6,000	6,000	6,300
WORKER'S COMP	6,936	6,297	11,100	11,100	11,300
OTHER ERE	79	94	400	400	500
UNIFORMS	115	232	200	200	200
TOTAL PERSONNEL	249,715	219,200	249,400	249,400	261,100
OPERATING EXPENDITURES					
AQUATIC CENTER RESALE	0	0	0	0	0
MERCHANDISE FOR RESALE	1,713	927	2,000	2,000	2,000
OTHER CONTRACTUAL SERVICE	4,295	2,711	4,100	4,100	4,100
ADVERTISING & PUBLICITY	0	0	1,000	1,000	1,000
REPRODUCTION & PRINTING	1,001	689	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	1,505	559	1,500	1,500	1,500
DUES & MEMBERSHIPS	1,385	1,867	800	800	800
EXPENDABLE MATERIALS	10,866	22,389	13,000	13,000	22,000
POSTAGE	89	172	200	200	200
SMALL EQUIPMENT CAPITAL	0	0	0	0	0
UNIFORMS	202	249	0	0	0
BOOKS & SUBSCRIPTIONS	0	166	0	0	0
SAFETY EQUIPMENT	1,571	1,336	1,500	1,500	1,500
OTHER EQUIPMENT & SUPPLIES	704	2,699	2,500	2,500	2,500
REPAIRS & MAINTENANCE	17,771	6,217	25,000	25,000	25,000
TELEPHONE	756	724	1,000	1,000	1,000
UTILITIES	65,204	55,697	81,000	81,000	81,000
BIRTHDAY PARTIES	2,685	1,461	3,000	3,000	3,000
SPECIAL EVENTS	360	206	400	400	400
TOTAL OPERATING	110,107	98,068	138,000	138,000	147,000
CAPITAL					
Aquatics Center De-Humidification	94,466	370,651	0	0	0
IMPROVEMENTS	0	0	0	0	45,800
Pool Re-Plaster, SPA modifications, kill switch	0	114,314	0	0	0
OPERATING TRANSFER IN	0	0	0	0	0
DEPRECIATION	0	0	0	0	0
TOTAL CAPITAL	94,466	484,966	0	0	45,800
TOTAL FAMILY AQUATIC CENTER	454,288	802,234	387,400	387,400	453,900



City of Show Low, Arizona
Parks and Facilities Maintenance
 FY2015 Budget

Program Goal:

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

Department Budget:

The Parks and Facilities Maintenance Division budget of \$855,500 is a combination of the Parks Maintenance and Facilities Maintenance budgets due to reorganization. The combined budget is a \$84,100 (10.1%) increase over the FY2014 combined budget of \$771,400. This increase is attributed to higher seasonal labor costs, equipment replacement needs, and capital projects programed into the budget listed below.

City of Show Low, AZ					
Parks & Facilities Maintenance					
Fiscal Year 2015					
	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
PARKS MAINTENANCE					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	204,294	201,789	215,900	215,900	232,500
OVERTIME	12,311	13,804	12,000	12,000	12,000
MEDICAL INSURANCE	75,908	67,103	107,900	76,000	108,500
FICA	16,035	16,752	17,500	17,500	18,700
RETIREMENT	23,434	24,200	26,300	26,300	28,400
WORKER'S COMP	7,056	7,436	12,300	12,300	13,200
OTHER ERE	345	382	400	400	500
UNIFORM ALLOWANCE	1,457	2,828	2,600	2,600	2,600
TOTAL PERSONNEL	340,839	334,295	394,900	363,000	416,400
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	96,598	126,055	129,600	129,600	139,000
TRAVEL & TRAINING/STAFF	3,914	3,167	4,000	4,000	4,000
DUES & MEMBERSHIPS	375	400	800	800	800
EXPENDABLE MATERIALS	40,099	37,824	35,000	35,000	35,000
SMALL EQUIPMENT/CAPITAL	1,377	1,891	1,000	1,000	2,000
AUTO PARTS & LABOR	19,647	10,790	23,800	23,800	23,800
FUELS & LUBRICANTS	28,684	27,044	26,000	26,000	26,000
EQUIPMENT RENTAL-OTHER	1,492	2,102	2,000	2,000	2,000
REPAIRS & MAINTENANCE	85,244	78,718	49,000	49,000	49,000
TELEPHONE	219	154	300	300	300
UTILITIES	156,358	87,692	90,000	90,000	90,000
EQUIPMENT PURCHASE	3,685	0	0	0	20,000
REPAIR & MAINT - Sports Turf	0	0	15,000	15,000	18,000
TOTAL OPERATING	437,692	375,838	376,500	376,500	409,900
CAPITAL					
IMPROVEMENTS	9,073	0	0	0	29,200
TOTAL CAPITAL	9,073	0	0	0	29,200
TOTAL PARKS MAINTENANCE	787,604	710,132	771,400	739,500	855,500

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

Position Summary					
Parks & Facilities Maintenance					
	<u>Actual</u> <u>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Budget</u> <u>FY2015</u>	<u>change</u>
Parks & Facilities Maintenance Supervisor	2.0	2.0	1.0	1.0	0.0
Parks & Facilities Maintenance Tech II	1.0	1.0	2.0	2.0	0.0
Parks & Facilities Maintenance Tech I	3.0	3.0	3.0	3.0	0.0
Custodian	<u>1.5</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
Total	<u>7.5</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>0.0</u>

Capital:

For FY2015, the Parks and Facilities Maintenance Division will replace the fence, foul line, and dugouts at the City’s Senior Field, replace some of lodge pole fencing at City park, and perform maintenance on the trail system within City Park.

Parks Maintenance - Capital		
Fiscal Year 2015		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Fencing Foul Line & Dugout fences Senior Field	22-445-495-7310-0000	20,000
Trail and Lodge Pole maintenance	22-445-495-7310-0000	9,200
Total Parks Maintenance Capital		<u>29,200</u>

All Parks and Facilities Maintenance Division capital projects and equipment are funded utilizing General Fund money.



City of Show Low, Arizona
Public Transportation
FY2015 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 FY2015 budget of \$990,052 is a \$184,348 (15.7%) decrease from the FY2014 budget of \$1,174,400. When adjusted for capital, the operational budget of this fund increases by \$16,700 (8%) from the FY2014 budget. The City has a contract with MV Transportation to operate the bus system.

City of Show Low Public Transportation Fiscal Year 2015					
Expenditures	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
Personnel	0	0	0	0	0
Operating Supplies & Services	525,512	557,213	583,300	583,300	630,000
Transfers Out	88,100	63,293	74,700	74,700	76,052
Capital	<u>70,000</u>	<u>202,064</u>	<u>516,400</u>	<u>516,400</u>	<u>284,000</u>
Total All Expenditures	<u>683,612</u>	<u>822,570</u>	<u>1,174,400</u>	<u>1,174,400</u>	<u>990,052</u>
Revenues					
Federal Grants	875,589	417,301	844,600	844,600	687,267
Intergovernmental	56,042	146,623	109,700	109,700	109,700
Other	73,182	90,602	106,900	106,935	106,900
Beginning Fund Balance	100,968	81,600	114,500	66,900	25,465
General Fund Subsidy	<u>100,968</u>	<u>81,600</u>	<u>79,400</u>	<u>25,465</u>	<u>86,185</u>
Total Revenue	<u>1,206,750</u>	<u>817,725</u>	<u>1,255,100</u>	<u>1,153,600</u>	<u>1,015,517</u>

Not yet included in the FY2015 budget are all unspent capital funds which will be carried forward from FY2014. The budget as recommended is based on the application for federal funds which run on a federal fiscal year beginning October 1, 2014. As such, once the grant award is finalized, the budget may need to be adjusted to reflect the actual federal award. Although no employees are assigned to this fund, an overhead allocation (transfers out) is included to assist the City of Show Low with administrative costs associated with this service.

Professional and consulting services have been increased this year to reflect our contract for advertising sales. The City has contracted with a firm to sell advertising on the buses for a commission of 35% for monthly leased space and 40% for an annual lease paid in advance. Since the implementation of this contract advertising revenue has increased, offsetting commissions paid and helping to reduce the cost to the City and our partners. The Contractual Services line item has increased to reflect year three of the contract with MV Transportation.

City of Show Low, AZ					
Public Transportation					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
PUBLIC TRANSPORTATION					
PERSONNEL EXPENDITURES					
SALARIES & WAGES-SEE FIN DEPT	0	0	0	0	0
TOTAL PERSONNEL	0	0	0	0	0
OPERATING EXPENDITURES					
PROFESSIONAL AND CONSULTING	9,217	9,332	11,400	11,400	12,000
OTHER CONTRACTUAL SERVICE	507,985	530,406	550,000	550,000	595,000
OTHER CONTRACTUAL SERVICES-RCS	0	0	0	0	0
ADVERTISING & PUBLICITY	793	2,102	3,700	3,700	2,625
LEGAL ADS & NOTICES	0	100	0	0	0
REPRODUCTION & PRINTING	1,496	7,141	5,000	5,000	6,000
REPRODUCTION & PRINTING-RCS	0	0	0	0	0
TRAVEL & TRAINING/STAFF	109	1,427	5,000	5,000	5,000
TRAVEL & TRAINING/NON-STAFF	1,597	1,474	0	0	0
DUES & MEMBERSHIPS	0	0	0	0	0
RTAP SUBSTANCE ABUSE PROGRAM	0	0	0	0	0
EXPENDABLE MATERIALS	0	591	2,000	2,000	4,500
POSTAGE	0	25	0	0	0
SMALL EQUIPMENT/CAPITAL	1,370	0	0	0	0
RENTAL	1,313	2,606	2,600	2,600	2,730
REPAIRS & MAINTENANCE	417	90	0	0	0
TELEPHONE	28	376	600	600	145
UTILITIES	1,189	1,541	3,000	3,000	2,000
TOTAL OPERATING	525,512	557,213	583,300	583,300	630,000
CAPITAL					
CIP RESERVE	0	0	0	0	0
EQUIPMENT PURCHASE - RCS	70,000	202,064	516,400	516,400	284,000
EQUIPMENT PURCHASE - RCS	0	0	0	0	0
ARRA Grant - 21 Passenger Bus	0	0	0	0	0
OPERATING TRANSFER OUT	88,100	63,293	74,700	74,700	76,052
TOTAL CAPITAL	158,100	265,357	591,100	591,100	360,052
TOTAL PUBLIC TRANSPORTATION	683,612	822,570	1,174,400	1,174,400	990,052

Capital:

Two new buses will be purchased, one each for the Four Seasons and White Mountain Connection routes. Six new shelters will be established, four on the Four Seasons and two on the White Mountain Connection routes.

Public Transportation - Capital		
Fiscal Year 2015		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
New Bus (2)	15-530-495-7410-0000	260,000
Bus Shelters	15-530-495-7410-0000	24,000
		<hr/>
	Total Public Transportation Capital	<u>284,000</u>



City of Show Low, Arizona
Police
FY2015 Budget

Mission & Values Statements:

The Police Department’s mission is to have “A Passion for Excellence!” The values of the agency are:

- Professionalism
- Respect
- Integrity
- Dignity
- Excellence

Budget Highlights:

The Police Department is organized into two divisions and several units in order to provide an adequate span of control and to identify specific program costs. The two divisions are Operations and Operational Support. The Operations Division includes Patrol, Traffic Safety and, Investigations, while the Operational Support Division includes Administration, Animal Control, and Communications.

The Police Department has an authorized staffing level of 48.1 FTE employees, of which 30.0 are sworn.

Position Summary					
Police Department					
	<u>Actual</u> <u>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Budget</u> <u>FY2015</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	22.0	(1.0)
Police Assistant	5.3	4.8	3.8	3.8	0.0
Communications Manager	1.0	1.0	1.0	1.0	0.0
Dispatcher	10.3	10.3	10.3	10.3	0.0
Administrative Assistant	0.8	1.0	1.0	1.0	0.00
Records Supervisor	0.0	0.0	0.0	0.0	0.0
Records Custodian	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
Total	<u>49.4</u>	<u>49.1</u>	<u>49.1</u>	<u>48.1</u>	<u>(1.00)</u>

Included in the 48.1 positions are 11.3 positions in Communications and 2.0 positions within Animal Control. Also included in this number are two School Resource Officers (SRO)—both of whom are full-time and grant-funded through a service agreement with the school district—a grant-funded Major Crimes Apprehension Team (MCAT) Sergeant, and an officer funded through the COPS program.

Budget Summary:

The Police Department’s FY2014 budget of \$5,627,850 represents a decrease of \$322,550 (5.4%) from the FY2014 budget of \$5,950,400. When adjusted for Traffic Safety (with the cessation of the contract), there is a total increase of \$273,650 (4.6%) over the FY2014 budget.

City of Show Low, AZ					
Police Department					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
Operations	3,468,685	2,274,111	2,712,500	2,638,900	2,832,450
Traffic Safety	232,464	472,628	710,600	710,600	114,400
Investigations	0	621,184	881,200	873,700	918,700
Administration	0	398,929	529,900	513,500	717,900
Communications	752,709	639,001	919,400	870,100	840,400
Animal Control	142,984	178,173	196,800	196,200	204,000
Police Department Total	4,596,842	4,584,026	5,950,400	5,803,000	5,627,850

Capital:

The Police Department’s recommended budget includes capital items totaling \$211,940. Included is \$148,400 for replacing three vehicles including two patrol vehicles and two 4x4 vehicles. Also included is \$3,250,000 for design and tenant improvements on the Public Safety Building.

Police - Capital		
Fiscal Year 2015		
Description	Account	Amount
Police Vehicle Replacement - Interceptors (1)	22-455-495-7420-0000	48,000
Police Vehicle Replacement - Tahoe 4x4 (2)	22-455-495-7420-0000	100,440
Public Safety Building	22-455-495-7300-1416	<u>3,250,000</u>
	Total Police Capital	<u>3,398,440</u>

Operations:

The Police – Operations Division includes all general operational activities of the department. The FY2015 Operations Division budget increases by 4.4% over FY2014. The operational budget is increased for ammunition and other expendables that are subject to price volatility.

City of Show Low, AZ					
Police - Operations					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
POLICE - Operations					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	1,065,003	1,061,402	1,210,800	1,210,800	1,322,200
PART-TIME WAGES	2,204	0	0	0	0
OVERTIME	97,974	122,136	95,000	95,000	95,000
MEDICAL INSURANCE	210,175	232,449	348,600	275,000	336,000
FICA	90,062	96,805	99,500	99,500	107,900
RETIREMENT	200,131	240,058	307,000	307,000	354,400
WORKER'S COMP	46,129	53,935	91,100	91,100	98,900
OTHER ERE	1,137	1,743	5,900	5,900	6,800
UNIFORM ALLOWANCE	27,883	26,854	29,400	29,400	29,400
TOTAL PERSONNEL	1,740,698	1,835,383	2,187,300	2,113,700	2,350,600
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	5,093	4,009	300	300	0
OTHER CONTRACTUAL SERVICE	2,868	1,562	3,000	3,000	3,000
FINGER PRINTING	6,530	6,723	6,000	6,000	6,000
REPRODUCTION & PRINTING	8,274	9,538	9,700	9,700	9,700
TRAVEL & TRAINING/STAFF	11,965	26,478	20,000	20,000	20,000
TRAVEL & TRAINING/NON-STAFF	0	0	0	0	0
DUES & MEMBERSHIPS	2,169	1,190	2,500	2,500	2,500
RECRUITMENT & PROCESSING	0	10,429	0	0	0
EXPENDABLE MATERIALS	18,890	21,236	22,000	22,000	25,000
POSTAGE	2,881	2,203	2,000	2,000	2,700
SMALL EQUIPMENT/CAPITAL	19,263	13,741	30,000	30,000	30,000
AMMUNITION	12,673	8,773	20,000	20,000	24,500
AMMUNITION - Less than Lethal	0	0	5,500	5,500	7,000
POLICE EQUIPMENT	9,036	10,264	12,000	12,000	12,000
PROGRAMS	6,319	12,239	11,000	11,000	0
Special Response Team (SRT)	0	3,621	20,000	20,000	20,000
UNIFORMS	7,888	1,015	0	0	0
POLICE DOG/K-9	1,161	2,777	4,000	4,000	4,500
BOOKS & SUBSCRIPTIONS	591	3,019	4,100	4,100	4,100
RESERVES	0	1,392	3,000	3,000	3,000
AUTO PARTS & LABOR	98,569	114,995	100,000	100,000	100,000
FUELS & LUBRICANTS	99,162	100,891	94,000	94,000	94,000
RENTAL & MAINTENANCE CONTRACTS	38,555	52,410	62,500	62,500	20,250
TECHNOLOGY & RADIO REPAIR	21,847	10,578	10,000	10,000	10,000
REPAIRS & MAINTENANCE	27,076	15,146	19,400	19,400	19,400
TELEPHONE	40,995	38,686	39,000	39,000	39,000
UTILITIES	29,202	30,075	25,200	25,200	25,200
CASUALTY LOSS	21,366	645	0	0	0
TOTAL OPERATING	492,371	503,635	525,200	525,200	481,850
CAPITAL					
DOJ - BULLET PROOF VESTS	761	0	0	0	0
VEHICLE PURCHASE	36,174	0	0	0	0
TOTAL CAPITAL	36,935	0	0	0	0
TOTAL POLICE - Operations	2,270,004	2,339,017	2,712,500	2,638,900	2,832,450

Traffic Safety:

With the conclusion of the photo enforcement program, the Traffic Safety Division will be rolled into Operations in FY2016. For FY2015, the budget has been reduced to account for only the residual activity as the program winds down through the first quarter of the fiscal year. The FTE associated with this program has been eliminated. Any excess revenues generated by the end of the program will be used for traffic safety purchases.

City of Show Low, AZ					
Traffic Safety					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
POLICE - Traffic Safety					
PERSONNEL EXPENDITURES					
SALARIES	68,702	72,489	80,100	80,100	0
OVERTIME	4,855	4,763	5,000	5,000	0
MEDICAL INSURANCE	14,426	15,742	16,600	16,600	0
FICA	5,453	6,155	6,500	6,500	0
RETIREMENT	12,671	15,818	20,000	20,000	0
WORKER'S COMP	2,871	3,495	5,900	5,900	0
OTHER ERE	114	130	300	300	0
UNIFORM ALLOWANCE	1,400	1,400	1,400	1,400	0
POLICE ISSUED EQUIPMENT	0	0	0	0	0
TOTAL PERSONNEL	110,493	119,991	135,800	135,800	0
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	0	0	0	0	0
NOMINATION CHARGE	0	0	0	0	0
PLATE SCAN FEE	43,750	39,375	52,500	52,500	13,200
CONTRACT FEES	235,607	211,110	285,000	285,000	71,200
SERVICE FEES	37,905	66,660	60,000	60,000	15,000
REPRODUCTION & PRINTING	0	572	1,500	1,500	0
TRAVEL & TRAINING/STAFF	54	30	1,500	1,500	0
EXPENDABLE MATERIALS	1,518	0	5,000	5,000	0
SMALL EQUIPMENT/CAPITAL	54,596	42,475	127,300	127,300	15,000
Organizational Support	827	13,042	20,000	20,000	0
TELEPHONE	11,809	16,417	17,000	17,000	0
UTILITIES	3,857	3,930	5,000	5,000	0
TOTAL OPERATING	389,923	393,611	574,800	574,800	114,400
CAPITAL					
VEHICLE PURCHASE	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
TOTAL POLICE - Traffic Safety	500,416	513,602	710,600	710,600	114,400

Investigations:

The Investigations Unit is comprised of 8.8 FTE employees and includes all Detectives, School Resource Officers, and Police Assistants assigned as Crime Scene/Evidence Technicians. The proposed FY2015 budget is a 4.3% increase over FY2014 and includes funds for evidence storage including a commercial grade refrigerator.

City of Show Low, AZ					
Investigations					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
POLICE - Investigations					
PERSONNEL EXPENDITURES					
SALARIES	411,766	420,340	455,000	455,000	471,800
PART-TIME WAGES	17,510	20,436	27,600	27,600	28,300
OVERTIME	37,432	44,084	30,000	30,000	30,000
MEDICAL INSURANCE	101,785	108,623	132,800	125,000	134,400
FICA	32,455	35,477	39,500	39,500	40,700
RETIREMENT	75,727	93,696	113,300	113,300	120,600
WORKER'S COMP	16,208	19,620	33,900	33,900	33,900
OTHER ERE	576	818	2,500	2,500	2,900
UNIFORM ALLOWANCE	9,705	11,200	9,800	9,800	9,800
TOTAL PERSONNEL	703,163	754,294	844,400	836,600	872,400
OPERATING EXPENDITURES					
OTHER CONTRACTUAL SERVICE	8,413	7,607	10,600	10,600	16,100
REPRODUCTION & PRINTING	103	10	0	0	0
TRAVEL & TRAINING/STAFF	11,513	11,291	10,000	10,000	10,000
DUES & MEMBERSHIPS	0	220	500	500	500
EXPENDABLES	6,443	6,410	4,700	5,000	4,700
DARE	0	0	0	0	0
SMALL EQUIPMENT/CAPITAL	0	14,264	9,000	9,000	13,000
POLICE EQUIPMENT	4,883	1,483	0	0	0
MCAT	0	995	2,000	2,000	2,000
FUEL & LUBRICANT	97	0	0	0	0
REPAIRS & MAINTENANCE	465	0	0	0	0
TELEPHONE	0	0	0	0	0
TOTAL OPERATING	31,917	42,281	36,800	37,100	46,300
CAPITAL					
OTHER CAPITAL EXPENSE	2,993	0	0	0	0
TOTAL CAPITAL	2,993	0	0	0	0
TOTAL POLICE - Investigations	738,074	796,575	881,200	873,700	918,700

Administration:

The Administration Division is comprised of 6.0 FTE employees and includes the Chief, Administrative Staff and Police Assistants assigned as Transport Officers. The proposed FY2015 budget is a 35.5% increase over FY2014 and includes operational amounts associated with the general administration of the Police Department. The Sergeant assigned to photo enforcement will be reassigned to administrative duties.

City of Show Low, AZ					
Administration					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
POLICE - Administration					
PERSONNEL EXPENDITURES					
SALARIES	226,621	247,024	292,800	292,800	397,300
PART-TIME WAGES	62,583	51,980	34,200	34,200	35,500
OVERTIME	98	1,703	3,000	3,000	5,000
MEDICAL INSURANCE	38,415	44,312	66,400	50,000	84,000
FICA	19,461	21,600	25,200	25,200	33,500
RETIREMENT	27,791	37,931	59,600	59,600	88,800
WORKER'S COMP	8,270	10,128	17,700	17,700	25,000
OTHER ERE	352	390	1,000	1,000	1,700
UNIFORM ALLOWANCE	2,880	2,800	2,800	2,800	4,200
POLICE ISSUED EQUIPMENT	0	0	0	0	0
TOTAL PERSONNEL	386,472	417,868	502,700	486,300	675,000
OPERATING EXPENDITURES					
MERCHANDISE FOR RESALE	0	0	2,000	2,000	2,000
PROFESSIONAL & CONSULTING SVCS	0	8,726	13,000	13,000	4,000
TRAVEL & TRAINING/STAFF	8,839	9,119	7,000	7,000	7,000
DUES & MEMBERSHIPS	0	1,090	1,000	1,000	1,000
RECRUITMENT & PROCESSING	0	7,660	0	0	0
EXPENDABLE MATERIALS	96	0	0	0	1,000
PRISONER EXPENSES	5,249	3,363	4,200	4,200	4,200
	14,183	29,958	27,200	27,200	42,900
TOTAL POLICE - Administration	400,655	447,826	529,900	513,500	717,900

Communications:

The Communications Division budget of \$840,400 is a decrease of \$79,000 (8.6%) from the FY2014 budget of \$919,400. This decrease is directly attributed to the reduced amount in the equipment replacement account. Even with the recent major upgrade of the dispatch center and communication consoles, an additional allocation to this fund in FY2015 is recommended at \$50,000. This account is an accumulation fund, so all unspent funds from FY2014 will be carried forward into the FY2015 final budget.

City of Show Low, AZ					
Communications					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
COMMUNICATIONS					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	323,811	322,495	387,000	387,000	399,500
PART-TIME WAGES	84,488	40,080	10,000	10,000	10,000
OVERTIME	46,128	52,636	35,000	35,000	35,000
MEDICAL INSURANCE	91,669	84,193	174,300	125,000	176,400
FICA	33,341	31,498	33,000	33,000	33,900
RETIREMENT	45,277	45,314	49,700	49,700	51,400
WORKER'S COMP	1,072	1,031	1,700	1,700	1,700
OTHER ERE	503	582	900	900	1,200
UNIFORM ALLOWANCE	1,400	912	1,400	1,400	1,400
	627,690	578,740	693,000	643,700	710,500
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	3,323	1,060	1,000	1,000	1,000
TRAVEL & TRAINING/STAFF	8,313	11,293	10,000	10,000	11,000
DUES & MEMBERSHIPS	432	330	600	600	600
RECRUITMENT & PROCESSING	0	10,517	0	0	0
EXPENDABLE MATERIALS	9,217	4,023	5,500	5,500	5,500
SMALL EQUIPMENT/CAPITAL	15,033	19,166	15,000	15,000	15,000
RENTAL & MAINT. CONTRACTS	90	0	0	0	46,800
TOTAL OPERATING	36,407	46,390	32,100	32,100	79,900
CAPITAL					
EQUIPMENT REPLACEMENT	18,428	9,644	194,300	194,300	50,000
TOTAL CAPITAL	18,428	9,644	194,300	194,300	50,000
TOTAL COMMUNICATIONS	682,526	634,775	919,400	870,100	840,400

In addition to the Show Low Police Department, the communications center dispatches for several fire departments and ambulance services and is reimbursed on a contractual or cost-per-call basis. For FY2015, estimated revenue from this service is programmed at \$201,000 as detailed on the next page.

Dispatching Services	<u>Amount</u>
Show Low Fire	\$ 60,000
Linden	10,000
White Mountain Lakes	10,000
Heber/Overgaard	28,000
Pinedale/Clay Springs	3,000
EMS Ambulance	90,000
	\$ 201,000

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

Animal Control:

The Animal Control Division budget of \$204,000 is an increase of \$7,200 (3.7%) over the FY2014 budget of \$196,800.

City of Show Low, AZ					
Animal Control					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
ANIMAL CONTROL					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	72,030	75,014	80,800	80,800	86,200
PART-TIME WAGES	21,116	6,274	0	0	0
OVERTIME	11,840	11,361	8,000	8,000	8,000
MEDICAL INSURANCE	19,279	22,278	33,200	33,200	33,600
FICA	8,032	7,338	6,800	6,800	7,200
RETIREMENT	8,941	9,704	10,200	10,200	10,900
WORKER'S COMP	2,005	2,078	3,200	3,200	3,400
OTHER ERE	65	80	100	100	200
UNIFORM ALLOWANCE	2,800	2,800	2,800	2,800	2,800
TOTAL PERSONNEL	146,108	136,927	145,100	145,100	152,300
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	572	829	1,000	1,000	1,000
OTHER CONTRACTUAL	0	22,695	34,000	34,000	34,000
REPRODUCTION & PRINTING	395	202	0	0	0
TRAVEL & TRAINING/STAFF	3,757	2,329	3,300	3,300	3,300
EXPENDABLE MATERIALS	6,447	2,321	2,000	2,000	2,000
SMALL EQUIPMENT/CAPITAL	2,002	3,196	1,500	1,500	1,500
UNIFORMS	0	50	0	0	0
AUTO PARTS & LABOR	884	4,079	1,800	1,800	1,800
FUELS & LUBRICANTS	8,908	10,000	7,500	7,500	7,500
REPAIRS & MAINTENANCE	1,639	179	0	0	0
TELEPHONE	0	0	0	0	0
UTILITIES	10,325	1,976	600	0	600
CASUALTY LOSS	0	0	0	0	0
TOTAL OPERATING	34,930	47,855	51,700	51,100	51,700
TOTAL ANIMAL CONTROL	181,038	184,782	196,800	196,200	204,000



City of Show Low, Arizona
City Magistrate
FY2015 Budget

Mission Statement:

The City Magistrate Court provides with integrity to all individuals who come before the court, equal access, professional and impartial treatment, and just resolution of all court matters.

Department Budget:

The City Magistrate’s budget of \$196,000 represents a \$6,200 (4.5%) decrease from the FY2014 budget of \$202,200.

City of Show Low, AZ					
City Magistrate					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
CITY MAGISTRATE					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	102,765	105,391	115,200	115,200	121,900
PART-TIME WAGES	6,429	0	14,400	5,000	0
MEDICAL INSURANCE	27,470	20,735	33,200	25,000	33,600
FICA	8,065	8,063	9,900	9,900	9,300
RETIREMENT	6,898	13,163	8,500	8,500	9,200
WORKER'S COMP	235	242	500	500	400
OTHER ERE	114	114	200	200	300
TOTAL PERSONNEL	151,975	147,707	181,900	164,300	174,700
OPERATING EXPENDITURES					
Professional & Consulting Services	0	0	500	500	500
LEGAL FEES	0	0	500	500	500
DUES & MEMBERSHIPS	50	250	200	200	200
RECRUITMENT & PROCESSING	0	71	0	0	0
EXPENDABLE MATERIALS	1,126	952	1,600	1,600	1,600
POSTAGE	1,186	868	1,300	1,300	1,300
BOOKS & SUBSCRIPTIONS	138	50	300	300	300
RENTAL & MAINTENANCE CONTRACTS	5,268	5,364	5,400	5,400	5,400
REPAIRS & MAINTENANCE	0	303	500	500	500
BANK CHARGES	14,627	11,584	10,000	10,000	10,000
TOTAL OPERATING	22,394	19,442	20,300	20,300	20,300
TOTAL CITY MAGISTRATE	174,369	167,150	202,200	184,600	195,000

Travel and training funds in the amount of \$4,000 will again be requested from the Local Judicial Collection Enhancement Funds (JCEF). JCEF grants are funded through Magistrate Court-collected monies that are statutorily set aside for the purpose of improving the administration of

the judicial process through automation, training, and other means. JCEF funds and other court-restricted funds are programmed in the projects fund and total an estimated \$21,000.

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

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

Position Summary					
City Magistrate					
	Actual	Actual	Actual	Budget	
	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>change</u>
City Magistrate	0.5	0.5	0.5	0.5	0.0
Chief Judicial Clerk	1.0	1.0	1.0	1.0	0.0
Court Clerk	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>	<u>1.0</u>	<u>(0.5)</u>
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>2.5</u>	<u>(0.5)</u>

Capital:

No capital has been programmed for this department.

City Magistrate - Capital		
Fiscal Year 2015		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
No Capital Items Programmed		



City of Show Low, Arizona
Engineering
FY2015 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 delivers a professional customer service organization that demonstrates efficiency and integrity in our daily operations.

Department Budget:

The Engineering Division budget of \$625,890 is a \$20,890 (3.5%) increase over the FY2014 budget of \$605,000.

City of Show Low, AZ					
Engineering					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
ENGINEERING					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	311,772	319,058	382,300	382,300	402,200
Part-Time Wages	2,905	3,254	4,800	4,800	4,800
MEDICAL INSURANCE	37,175	38,390	91,300	60,000	92,400
FICA	23,692	24,946	29,600	29,600	31,200
RETIREMENT	30,569	34,608	40,400	40,400	42,700
WORKER'S COMP	1,458	1,646	2,900	2,900	3,000
OTHER ERE	491	542	700	700	1,000
TOTAL PERSONNEL	408,061	422,443	552,000	520,700	577,300
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SVCS	3,464	3,600	4,000	4,000	4,000
LEGAL ADS & NOTICES	897	510	500	500	500
REPRODUCTION & PRINTING	0	0	0	0	50
TRAVEL & TRAINING/STAFF	1,536	2,070	3,600	3,600	5,000
DUES & MEMBERSHIPS	1,135	786	1,000	1,000	910
EXPENDABLE MATERIALS	4,611	3,768	4,000	4,000	4,000
POSTAGE	673	337	500	500	500
SMALL EQUIPMENT/CAPITAL	4,986	3,166	9,500	9,500	3,500
BOOKS & SUBSCRIPTIONS	0	216	300	300	300
AUTO PARTS & LABOR	1,056	1,047	1,500	1,500	1,500
FUELS & LUBRICANTS	3,131	3,093	3,300	3,300	3,500
RENTAL & MAINTENANCE CONTRACTS	20,770	21,380	23,000	23,000	23,000
TELEPHONE	1,676	1,618	1,800	1,800	1,800
TOTAL OPERATING	43,936	41,590	53,000	53,000	48,590
TOTAL ENGINEERING	451,997	464,033	605,000	573,700	625,890

The Engineering Division will continue to perform drafting, design, and survey work for the majority of City capital projects. With the planned construction of an updated and expanded wastewater treatment plant in FY2015, it is anticipated that there will be heavy involvement in this process by the Civil Engineer and Construction Inspector. The staffing in this division is comprised of 6.0 FTEs.

Position Summary					
Engineering Department					
	Actual	Actual	Actual	Budget	
	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>change</u>
Public Works Director	1.0	1.0	1.0	1.0	0.0
City Engineer	0.0	0.0	1.0	1.0	0.0
Civil Engineer	1.0	1.0	0.0	0.0	0.0
GIS Manager	1.0	1.0	1.0	1.0	0.0
Construction Inspector	1.0	1.0	1.0	1.0	0.0
Engineering Technician	0.0	1.0	1.0	1.0	0.0
Administrative Assistant	0.5	0.5	0.5	0.5	0.0
Real Estate Administrator	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>
Total	<u>5.0</u>	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>

The activities of the Engineering Division that benefit the capital and operations of the Water and Wastewater Funds are not charged directly to those funds or projects. A portion of this cost is recaptured through the annual overhead charge to those funds and paid to the General Fund.

Capital:

The Engineering Division needs to replace the KIP plotter, a necessary piece of equipment. The plotter allows the scanning in full size of “redlines” and plans and is used for plan production and full-size plots. The new unit will have color capability for enhanced “redline” plans.

Engineering - Capital		
Fiscal Year 2015		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
KIP Plotter Replacement	22-450-495-7410-0000	17,000



City of Show Low, Arizona
Streets (HURF)
FY2015 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:

City of Show Low					
Highway User Revenue Fund (HURF) - Streets					
Fiscal Year 2015					
Expenditures	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
Personnel	554,122	554,122	695,300	696,200	723,700
Operating Supplies & Services	333,138	333,138	338,300	337,400	384,344
Capital	<u>1,065,608</u>	<u>4,819,958</u>	<u>5,283,400</u>	<u>1,734,400</u>	<u>4,164,800</u>
Total All Expenditures	<u>1,952,869</u>	<u>5,707,219</u>	<u>6,317,000</u>	<u>2,768,000</u>	<u>5,272,844</u>
Revenues					
Highway User Revenue Funds	1,069,192	1,172,122	1,146,900	1,146,900	1,213,300
Grants	0	0	2,921,400	0	2,225,900
Other	25,357	57,531	76,200	25,959	8,000
Beginning Fund Balance	1,202,967	1,760,600	1,580,200	1,760,600	1,077,800
General Fund Subsidy	<u>1,427,854</u>	<u>1,428,479</u>	<u>1,297,900</u>	<u>1,213,141</u>	<u>1,129,844</u>
Total Revenue	<u>3,725,370</u>	<u>4,418,732</u>	<u>7,022,600</u>	<u>4,146,600</u>	<u>5,654,844</u>

The Streets Division is funded in part through the Highway User Revenue Fund (HURF) received from the State of Arizona. Established as a separate fund per state requirements, a General Fund subsidy is required each year to fund this activity, and 100% of HURF dollars are utilized for operating expenditures. The FY2015 budget of \$5,654,844 is a \$730,356 (11.4%) decrease from the FY2014 amended budget of \$6,385,200.

When adjusted for capital, the Streets Division budget shows an increase of \$74,444 (7.2%) over the FY2014 budget. The area of greatest concern in this division's budget is in the Auto Parts and Repair category. The age of the vehicle fleet and the wear and tear on the equipment has created the need to significantly increase the amount budgeted for this line item. This budget also includes replacing 83 existing signs in the Sierra Pines subdivision with City-compliant signs, replacing a service truck compressor which is used on a nearly daily basis, and radio replacements.

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

Position Summary					
Highway Users Revenue Fund (HURF) - Streets					
	Actual	Actual	Actual	Budget	Change
	FY2012	FY2013	FY2014	FY2015	
Public Works Operations Manager*	1.0	1.0	1.0	1.0	0.0
Administrative Assistant*	0.0	1.0	1.0	1.0	0.0
Technician IV	1.0	1.0	1.0	1.0	0.0
Technician III	2.0	2.0	2.0	2.0	0.0
Technician II	0.0	1.0	2.0	2.0	0.0
Technician I	3.0	3.0	2.0	2.0	0.0
Mechanic	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>
Total	<u>9.0</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 FY2015, capital items programmed for the Streets Division total \$4,164,800. Included in this amount is the annual repair and replacement (R&R) program. This program is to be used specifically for the annual slurry seal program and associated restriping, crack sealing, and pothole repairs. This program is established at a level to allow all streets within the City to be resurfaced every five years. City staff has completed the evaluation of our streets this year and reevaluated annual requirements for the FY2016-2020 budgets. The result of the R&R program is that the percentage of streets that are rated above average or better has increased by over 12% in the last five years. Funds are programmed for replacing a 10-wheel dump truck and phase I of a project to replace pavement, curb, and gutters in the Show Low Heights subdivision.

Streets - Capital		
Fiscal Year 2015		
Description	Account	Amount
R & R Program Maintenance	12-500-495-7300-5791	400,000
SCOTT RANCH ROAD	12-500-495-7300-7300	1,306,400
Show Low Hieghts Phase I	12-500-495-7300-1502	667,000
HISP Sign Project	12-500-495-7310-1234	68,200
10 Wheel Dump w/Plow	12-500-495-7410-0000	250,000
8th Street Sidewalk	12-500-495-7300-1501	20,000
Downtown Pedestrian Enhancements	12-500-495-7300-1202	742,400
Whipple Road - Phase II	12-500-495-7300-1208	686,800
Drainage Project-Central & Paloma	12-500-495-7300-1305	20,000
Install Decorative Lighting - 9th Street	12-500-495-7300-1412	4,000
	Total Streets Capital	<u>4,164,800</u>

All capital projects have been prioritized by the Public Works Department and represent the roads and equipment in the most critical need of repair/reconstruction or replacement. The City

will be receiving a CDBG (Community Development Block Grant) allocation in FY2015 and has allocated those funds to complete 9th Street improvements south of Hall, a project that continues the improvements in and around Show Low's downtown. All of the projects recommended for funding in FY2015 are to be paid for utilizing General Fund money or grants.

Several large capital projects included in the FY2014 budget will be carried forward, including Scott Ranch Road, US 60 multi-use pathway and sidewalks, and Whipple Road, Phase II. These projects all include a significant portion of federal and state funding.

City of Show Low, AZ					
Streets					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
HIGHWAY USERS ROAD FUND					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	339,586	339,586	385,800	385,800	405,000
OVERTIME	18,458	18,458	15,000	15,000	15,000
MEDICAL INSURANCE	103,622	103,622	175,400	175,400	177,400
FICA	26,356	26,356	29,600	29,600	31,000
RETIREMENT	38,873	38,873	44,600	44,600	47,100
WORKER'S COMP	23,218	23,218	41,800	41,800	43,800
OTHER ERE	555	555	500	500	900
UNIFORM ALLOWANCE	3,454	3,454	2,600	3,500	3,500
TOTAL PERSONNEL	554,122	554,122	695,300	696,200	723,700
OPERATING EXPENDITURES					
STREET REPAIR & MAINTENANCE	49,082	49,082	64,700	65,700	64,700
OTHER CONTRACTUAL SERVICE	84	84	7,000	6,000	7,000
REPRODUCTION & PRINTING	0	0	200	200	200
TRAVEL & TRAINING/STAFF	4,057	4,057	5,000	5,000	5,000
Safety Training	0	0	2,000	2,000	2,000
DUES & MEMBERSHIPS	407	407	500	500	500
EXPENDABLE MATERIALS	10,371	10,371	10,000	10,000	10,000
Graffiti Removal	774	774	500	500	500
Weed Control	7,500	7,500	6,500	6,500	6,500
Sign Maintenance	6,607	6,607	12,000	12,000	20,000
POSTAGE	45	45	200	200	200
Personal Protective Equipment	2,341	2,341	3,000	3,000	3,000
SMALL EQUIPMENT/CAPITAL	8,822	8,822	5,000	5,000	15,000
UNIFORMS	1,471	1,471	900	0	900
BOOKS & SUBSCRIPTIONS	0	0	0	0	0
AUTO PARTS & LABOR	107,523	107,523	100,000	100,000	125,000
FUELS & LUBRICANTS	70,713	70,713	71,500	71,500	71,500
RENTAL & MAINT CONTRACTS	0	0	600	600	2,444
EQUIPMENT RENTAL-OTHER	1,789	1,789	6,500	6,500	6,500
REPAIRS & MAINTENANCE	13,470	13,470	5,000	5,000	5,000
REPAIRS & MAINTENANCE - Street Lights	8,947	8,947	7,000	7,000	7,000
De-icer	5,936	5,936	8,000	8,000	8,000
TELEPHONE	994	994	1,400	1,400	1,400
UTILITIES	31,667	31,667	20,800	20,800	22,000
CASUALTY LOSS	538	538	0	0	0
TOTAL OPERATING	333,138	333,138	338,300	337,400	384,344
CAPITAL					
OLD LINDEN RD IMPROVEMENTS	0	0	0	0	0
R & R PROGRAM	213,896	740,067	406,600	406,600	400,000
RAC Grant - Fools Hollow Lake	0	1,937	0	0	0
SCOTT RANCH ROAD	20,350	0	1,346,400	40,000	1,306,400
9th Street Improvements	38,487	0	0	0	0
Adams Reconstruction	107,100	0	0	0	0
McNeil Reconstruction	316	119,742	0	0	0
Willis & Third Reconstruction	10,207	40,704	0	0	0
8th Street Sidewalk	29,190	0	0	0	20,000
Sierra Pines Trl - US 60 to Ridge Crest	461,487	0	0	0	0
West Wood Subdivision Rds (Rebuild)	4,707	0	0	0	0
SL Lake Rd - WalMart to Lake (Rebuild)	26,108	266,261	0	0	0
US60 Multi-Use Pathway & Sidewalks	0	12,923	789,400	0	0
Downtown Pedestrian Enhancements	0	0	742,400	0	742,400
Whipple Road - Phase II	0	5,923	686,800	0	686,800
Park Valley Rd to 23rd	56,034	0	0	0	0
Spreader Rack Structure	0	200,006	0	0	0
Drainage Project-Central & Paloma	0	0	60,000	40,000	20,000
43rd Ave (Old HWY 160) Rebuild Road	0	480,693	0	0	0
Public Works Yard Facility Improvements	0	103,187	26,800	26,800	0
JOE TANK & 16TH AVE REBUILD	0	128,665	0	0	0
Install Decorative Lighting - 9th Street	0	0	70,000	66,000	4,000
Sierra Pines Unit 1, 2, and 3	0	80,140	960,000	960,000	0
Show Low Hieght's Phase I	0	0	0	0	735,200
Traffic Signal - Old Linden Rd & SR260	0	115,951	0	0	0
Traffic Signal - 9th & DOC	0	113,781	0	0	0
EQUIPMENT PURCHASE	0	0	195,000	195,000	250,000
VEHICLES	97,727	2,409,979	0	0	0
TOTAL CAPITAL	1,065,608	4,819,958	5,283,400	1,734,400	4,164,800
TOTAL HIGHWAY USERS ROAD FUND	1,952,869	5,707,219	6,317,000	2,768,000	5,272,844



City of Show Low, Arizona
Airport
FY2015 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 FY2015 Airport budget of \$5,035,300 is a \$450,300 (8.2%) decrease from the FY2014 amended budget of \$5,485,600. When the budget is adjusted for federal and state grants, the overall increase is \$35,100 (2.7%).

City of Show Low					
Airport					
Fiscal Year 2015					
Expenditures	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
Personnel	232,721	259,513	291,400	291,400	310,800
Operating Supplies & Services	1,129,471	940,032	1,005,800	1,005,800	1,021,500
Capital	<u>632,770</u>	<u>113,792</u>	<u>4,188,400</u>	<u>3,188,400</u>	<u>3,703,000</u>
Total All Expenditures	<u>1,994,962</u>	<u>1,313,337</u>	<u>5,485,600</u>	<u>4,485,600</u>	<u>5,035,300</u>
Revenues					
Federal/State Grants	477,987	109,496	4,319,300	3,223,800	3,605,750
Fuel/Oil/Retail Sales	931,403	776,859	844,800	844,800	844,800
Leases	286,268	312,346	272,700	272,700	272,400
Other	57,572	53,036	48,500	52,200	51,900
Beginning Fund Balance	154,277	177,900	41,200	0	0
General Fund Subsidy	<u>0</u>	<u>278,410</u>	<u>154,000</u>	<u>154,000</u>	<u>29,050</u>
Total Revenue	<u>1,907,508</u>	<u>1,708,048</u>	<u>5,680,500</u>	<u>4,547,500</u>	<u>4,803,900</u>

Federal and state grants have historically accounted for a large portion of the revenue and expenditures within the airport fund. For FY2015, airport staff will continue to pursue opportunities associated with these outside funding sources.

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

Position Summary					
Airport					
	<u>Actual</u> <u>FY2012</u>	<u>Actual</u> <u>FY2013</u>	<u>Actual</u> <u>FY2014</u>	<u>Budget</u> <u>FY2015</u>	<u>change</u>
Airport Manager	1.0	1.0	1.0	1.0	0.0
Airport Lineman	<u>3.5</u>	<u>3.1</u>	<u>3.1</u>	<u>3.1</u>	<u>0.0</u>
Total	<u>4.5</u>	<u>4.1</u>	<u>4.1</u>	<u>4.1</u>	<u>0.0</u>

Capital:

Newly funded projects for FY2015 total \$3,703,000, as itemized below. The first four projects are grant-funded. Several projects were completed in FY2014 and any unfinished projects from FY2014 will be carried forward and included in the final FY2015 budget.

Airport - Capital		
Fiscal Year 2015		
<u>Description</u>	<u>Account</u>	<u>Amount</u>
Wildlife Hazard Assesment	41-750-495-7300-0035	70,000
De-icing facility	41-750-495-7300-1505	300,000
Runway 6/24 - Safety Area Improvements	41-750-495-7300-3519	2,200,000
UPDATE SIGN & MARKING PLAN (acip)	41-750-495-7300-1503	80,000
Ground Power Unit	41-750-495-7300-1504	53,000
HWY77 - UNDERGROUND POWERLINES	41-750-495-7300-1215	<u>1,000,000</u>
	Total Airport Capital	3,703,000

Most of the aviation grants received by the Airport are funded at the following percentages: 95% federal, 2.5% state, and 2.5% local. The table below shows the various funding sources for the Airport's FY2015 capital program. The federal government has been evaluating the possibility of reducing its contribution to 90%; however, we continue to qualify for the 95% in federal funds. The last item has no match from the state; therefore, the City will pay the 5% local match.

	<u>Federal</u>	<u>State</u>	<u>City</u>	<u>Total</u>
Wildlife Hazard Assesment	\$ 66,500	\$ 1,750	\$ 1,750	\$ 70,000
De-icing facility	\$ 285,000	\$ 7,500	\$ 7,500	300,000
HWY77 - UNDERGROUND POWERLINES	\$ 1,000,000			1,000,000
Runway 6/24 - Safety Area Improvements	\$ 2,090,000	\$ 55,000	\$ 55,000	2,200,000
UPDATE SIGN & MARKING PLAN (acip)	\$ 76,000	0	\$ 4,000	80,000
	\$ 3,517,500	\$ 64,250	\$ 68,250	\$ 3,650,000

City of Show Low, AZ

Airport

Fiscal Year 2015

	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
AIRPORT FUND					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	152,162	162,639	171,500	171,500	186,300
PART-TIME WAGES	3,618	6,356	4,300	4,300	4,300
OVERTIME	6,265	6,940	5,000	5,000	5,000
MEDICAL INSURANCE	36,453	44,835	66,400	66,400	67,200
FICA	11,611	13,277	13,800	13,800	15,000
RETIREMENT	16,628	18,990	20,400	20,400	22,200
WORKER'S COMP	4,398	5,010	8,100	8,100	8,700
OTHER ERE	233	306	300	300	500
UNIFORM ALLOWANCE	1,354	1,159	1,600	1,600	1,600
TOTAL PERSONNEL	232,721	259,513	291,400	291,400	310,800
OPERATING EXPENDITURES					
FUEL FOR RESALE	806,277	628,817	700,000	700,000	700,000
OIL FOR RESALE	2,767	1,582	2,500	2,500	2,500
MERCHANDISE FOR RESALE	1,616	1,706	1,500	1,500	1,500
PROFESSIONAL & CONSULTING SVCS	0	0	0	0	0
OTHER CONTRACTUAL SERVICE	20,005	17,957	23,500	23,500	33,500
LEGAL - GENERAL COUNSEL	0	0	0	0	0
ADVERTISING & PUBLICITY	1,304	1,757	1,000	1,000	5,000
LEGAL ADS & NOTICES	511	0	600	600	800
REPRODUCTION & PRINTING	243	352	300	300	1,500
TRAVEL & TRAINING/STAFF	3,459	325	2,500	2,500	2,500
TRAVEL & TRAINING/NON-STAFF	1,000	0	0	0	0
DUES & MEMBERSHIPS	150	275	300	300	600
EXPENDABLE MATERIALS	1,595	1,034	2,000	2,000	2,000
POSTAGE	337	600	800	800	800
SMALL EQUIPMENT/CAPITAL	4,021	3,215	5,000	5,000	5,000
UNIFORMS	0	774	900	900	900
BOOKS & SUBSCRIPTIONS	0	0	0	0	0
AUTO PARTS & LABOR	20,142	6,614	9,000	9,000	9,000
FUELS & LUBRICANTS	9,512	8,132	6,500	6,500	6,500
SAFETY EQUIPMENT	1,050	1,796	500	500	500
REPAIRS & MAINTENANCE	29,163	42,539	35,000	35,000	35,000
TELEPHONE	920	973	1,000	1,000	1,000
UTILITIES	69,529	55,403	47,300	47,300	47,300
INSURANCE PREMIUMS	9,468	15,801	15,500	15,500	15,500
BANK CHARGES	0	0	0	0	0
USE PERMITS	0	2,356	500	500	500
DEBT PRINCIPAL	75,000	80,000	85,000	85,000	85,000
DEBT INTEREST	71,400	68,025	64,600	64,600	64,600
TOTAL OPERATING	1,129,471	940,032	1,005,800	1,005,800	1,021,500
CAPITAL					
Wildlife Hazard Assessment	745	0	0	0	70,000
RUNWAY 6/24 - Safety Area improvements	56,006	14,670	153,400	153,400	2,200,000
RUNWAY 36 PROTECTION ZONE LAND	1,018	49,121	0	0	0
SAFETY MANAGEMENT SYSTEM PROG.	11,800	0	0	0	0
HWY77 - UNDERGROUND POWERLINES	0	50,000	4,035,000	3,035,000	1,000,000
Airport Center Ramp Repair - Slurry	44,846	0	0	0	0
De-icing facility	0	0	0	0	300,000
UPDATE SIGN & MARKING PLAN (acip)	111,965	0	0	0	80,000
Ground Power Unit	406,390	0	0	0	53,000
TOTAL CAPITAL	632,770	113,792	4,188,400	3,188,400	3,703,000
TOTAL AIRPORT FUND	1,994,962	1,313,337	5,485,600	4,485,600	5,035,300



City of Show Low, Arizona
Debt Service Fund
FY2015 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 FY2015 budget of \$1,161,700 represents no change from the FY2014 budget. No additional General Fund debt was issued in FY2014.

City of Show Low					
Debt Service					
Fiscal Year 2015					
Expenditures	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
Debt Principal	595,000	665,000	575,000	575,000	575,000
Debt Interest	382,000	509,455	585,700	585,700	585,700
Other Expenses	<u>766</u>	<u>656</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total All Expenditures	<u>977,766</u>	<u>1,175,110</u>	<u>1,161,700</u>	<u>1,161,700</u>	<u>1,161,700</u>
Revenues					
Transfers from other funds	1,063,868	1,157,800	1,138,400	1,138,400	1,138,400
Interest	5,843	(5,252)	0	(848)	3,000
Intergovernmental (QECCB)	10,626	24,122	23,300	23,300	23,300
Beginning Fund Balance	<u>771,183</u>	<u>873,800</u>	<u>875,400</u>	<u>875,400</u>	<u>1,171,015</u>
Total Revenue	<u>1,851,520</u>	<u>2,050,470</u>	<u>2,037,100</u>	<u>2,036,252</u>	<u>2,335,715</u>

Transfers in for Debt Service are programmed from the Transportation Development Fee Fund, the Library Development Fee Fund, the Wastewater Fund and the General Fund. Any shortfall in collections from the development impact fee funds will be made up through an increase in the General Fund subsidy.

Debt Service Fund - Bond/Lease Purchase Issues

Fiscal Year 2015

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



City of Show Low, Arizona
Self-Insurance Fund
FY2015 Budget

Program Goal:

The Self-Insurance Fund has been established to account for revenues and expenditures associated with the operations of the City’s medical, dental, and wellness programs.

Department Budget:

The FY2015 budget of \$2,696,000 represents a decrease of \$206,900 (5.2%) from the amended FY2014 budget of \$2,902,900. Premium payments, i.e., the amount we charge ourselves and our employees for this coverage, is estimated at \$2,518,400, an increase of 9,900 (0.4%) over FY2014.

City of Show Low Self-Insurance Fund Fiscal Year 2015					
Expenditures	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
Medical Expenses	1,656,504	1,506,193	2,606,900	2,352,000	2,400,000
Premiums & TPA	52,987	68,536	70,000	70,000	70,000
Wellnes	1,434	2,346	25,000	25,000	25,000
Other Expenses	<u>139,221</u>	<u>168,996</u>	<u>201,000</u>	<u>201,000</u>	<u>201,000</u>
Total All Expenditures	<u>1,850,147</u>	<u>1,746,071</u>	<u>2,902,900</u>	<u>2,648,000</u>	<u>2,696,000</u>
Revenues					
Premiums	1,773,721	1,626,095	2,508,500	2,508,500	2,518,400
Interest	4,163	(3,693)	1,500	1,500	1,500
Beginning Fund Balance	<u>640,166</u>	<u>567,900</u>	<u>444,200</u>	<u>444,232</u>	<u>306,200</u>
Total Revenue	<u>2,418,051</u>	<u>2,190,302</u>	<u>2,954,200</u>	<u>2,954,232</u>	<u>2,826,100</u>

Currently, our premiums for family medical/dental coverage cost approximately \$1,566 per month (\$18,790 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 FY2014 is funding for a citywide wellness program. As part of our attempt to control costs and provide benefits to the City, a wellness program has been developed which rewards employees for maintaining a healthy lifestyle.

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



City of Show Low, Arizona
Cemetery
FY2015 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 FY2015 budget of \$79,275 represents a decrease of \$70,725 (53%) from the FY2014 budget of \$135,000. Cemetery operations include only those costs directly related to cemetery services; personnel and maintenance costs are not currently programmed within this fund.

City of Show Low					
Cemetery					
Fiscal Year 2015					
Expenditures	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
Operating Supplies & Services	14,160	15,358	15,000	15,000	15,000
Capital/Transfers	<u>57,074</u>	<u>0</u>	<u>135,000</u>	<u>0</u>	<u>199,275</u>
Total All Expenditures	<u>71,234</u>	<u>15,358</u>	<u>150,000</u>	<u>15,000</u>	<u>214,275</u>
Revenues					
Cemetery Fees	31,747	110,312	25,100	26,375	26,375
General fund subsidy	0	0	78,300	78,300	0
Beginning Fund Balance	<u>42,707</u>	<u>3,200</u>	<u>98,200</u>	<u>98,200</u>	<u>187,900</u>
Total Revenue	<u>74,453</u>	<u>113,512</u>	<u>201,600</u>	<u>202,875</u>	<u>214,275</u>

Capital:

Completion of the cemetery loop road has been included in the budget for \$124,275. The budget also reflects carry forward of the restroom facility. These projects will be overseen by our Engineering Department staff.

Cemetery - Capital		
Fiscal Year 2015		
Description	Account	Amount
Cemetery Improvements - Loop Road	16-550-495-7300-5631	124,275
Cemetery Restroom	16-550-495-7300-1301	<u>75,000</u>
Total Cemetery Capital		<u>199,275</u>



City of Show Low, Arizona
Water Services
FY2015 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 FY2015 Water Services Division budget of \$4,160,900 is a \$592,000 (12.5%) decrease from the FY2014 amended budget of \$4,752,900. This decrease is directly attributed to the one-time cost of the City's acquisition of the Park Valley and Fools Hollow water companies and improvements associated with those systems. The Pineview water company acquisition also had costs for immediate improvements that are budgeted to be completed in FY2014. Water Services continues to reduce operational costs and increase revenues through efficiency, training, and planning.

City of Show Low					
Water					
Fiscal Year 2015					
Expenditures	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
Personnel	724,902	779,501	990,000	990,400	1,023,200
Operating Supplies & Services	1,121,533	1,313,346	1,595,000	1,594,600	1,573,000
Capital	<u>1,797,933</u>	<u>922,470</u>	<u>2,167,900</u>	<u>1,534,300</u>	<u>1,564,700</u>
Total All Expenditures	<u>3,644,368</u>	<u>3,015,317</u>	<u>4,752,900</u>	<u>4,119,300</u>	<u>4,160,900</u>
Revenues					
Water User Fees	2,759,868	3,004,628	3,437,900	3,449,200	3,493,900
Late Fees	120,766	106,220	115,000	100,000	115,000
Other	6,944	42,499	26,500	82,100	26,500
Proceeds from Debt	992,588	(194)	796,800	796,800	0
Beginning Fund Balance	<u>784,023</u>	<u>1,728,700</u>	<u>383,400</u>	<u>1,866,537</u>	<u>2,175,300</u>
Total Revenue	<u>4,664,190</u>	<u>4,881,853</u>	<u>4,759,600</u>	<u>6,294,637</u>	<u>5,810,700</u>
Reserves					
Water Plant Replacement	700,000	800,000	900,000	0	1,000,000
Operating Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>605,900</u>
Total Reserves	<u>700,000</u>	<u>800,000</u>	<u>900,000</u>	<u>0</u>	<u>1,605,900</u>

As an Enterprise Fund, the water program is set up to ensure that the cost of providing services is directly borne by the users of that service through fees. As such, a rate study was completed and new rates were implemented in phases during FY2012 and FY2013. Rates will be adjusted on January 1 to reflect changes in the CPI. However, the budget is based on current rates; therefore, the revenue projections included in this document are more conservative than what is actually anticipated with the revised rates. An operating transfer to the General Fund to pay for overhead, engineering services, and administrative oversight is included at a rate of 5% of total operational revenue.

Revenue projections show an overall increase in total collections, reflecting the increased customer base from our recent water system acquisition and the new rates implemented in FY2014. Currently, the City of Show Low water system has approximately 6,800 connections.

Operating expenses remain relatively stable, showing a 0.4% increase over FY2014. Included in this amount is a reduced amount for meter replacement and a slight increase anticipated for auto repair.

The Water Services Division is currently staffed by 15.0 FTE employees. 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 FY2012	Actual FY2013	Actual FY2014	Budget FY2015	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	3.5	5.0	5.0	5.0	0.0
Technician I	2.0	3.0	3.0	3.0	0.0
GIS Technician	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	<u>13.5</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>	<u>0.0</u>

Capital:

For FY2015, water capital is programmed at \$1,392,900. Included in this amount are improvements that continue our progress towards improving the overall water system infrastructure, including line replacement.

Water - Capital		
Fiscal Year 2015		
Description	Account	Amount
Fairway Park 43rd way,cul,cir,loop	43-760-495-7310-1507	528,400
PV&FH WATER CO. PURCHASE	43-760-495-7300-1225	189,500
Savage from Central to Sylvester	43-760-495-7310-1409	165,000
Upsize 4" Main to 8" from Well 3A to Webb Rd	43-760-495-7310-1410	145,000
4th Ave from Cooley to Old Linden	43-760-495-7310-1506	155,000
General Improvements	43-760-495-7310-0000	<u>200,000</u>
77 Total Water Capital		<u>1,382,900</u>

FY2014 carryovers have not yet been included in the proposed budget and thus are not included in the table on the previous page. A water plant reserve fund was established to set aside funds for the construction of a new water treatment plant. These funds are reserved within this fund and an additional \$100,000 is added annually. With the FY2015 allocation, a total of \$1,000,000 will be available in this fund. All programmed capital is detailed in the table on the previous page.

Water Capacity Fees:

Capacity fees are one-time charges that account for new development’s proportionate impact on the City’s water system capacity. These fees will be used to fund capital improvements that are substantially impacted by new development. Capacity fees were implemented in FY2012 and replaced water development impact fees. These fees are adopted under the same statutory authority as our other utility rates and the intent is not only to ensure that development continues to pay for itself, but also that the costs of impacted operations are evaluated at the same time, both operational and capital.

City of Show Low					
Water Capacity Fee					
Fiscal Year 2015					
Expenditures	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
Debt Service Transfer	0	0	0	0	0
Capital	<u>0</u>	<u>0</u>	<u>93,200</u>	<u>0</u>	<u>147,600</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>93,200</u>	<u>0</u>	<u>147,600</u>
Revenues					
Capacity Fees	12,156	64,677	35,000	75,000	35,000
Interest	45	(301)	500	500	500
Beginning Fund Balance	<u>0</u>	<u>12,200</u>	<u>76,600</u>	<u>76,600</u>	<u>152,100</u>
Total Revenue	<u>12,201</u>	<u>76,576</u>	<u>112,100</u>	<u>152,100</u>	<u>187,600</u>

For FY2015 there are no capital projects programmed utilizing water capacity fees.

City of Show Low, AZ

Water

Fiscal Year 2015

	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
WATER					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	485,245	485,648	573,400	573,400	596,600
OVERTIME	13,541	20,030	12,800	12,800	12,800
MEDICAL INSURANCE	121,727	142,928	252,600	252,600	255,700
FICA	35,561	43,016	45,900	45,900	47,700
RETIREMENT	50,079	62,873	69,300	69,300	72,400
WORKER'S COMP	15,294	19,579	29,600	29,600	30,800
OTHER ERE	761	938	1,000	1,000	1,400
UNIFORM ALLOWANCE	2,695	4,491	5,400	5,800	5,800
TOTAL PERSONNEL	724,902	779,501	990,000	990,400	1,023,200
OPERATING EXPENDITURES					
PROFESSIONAL & CONSULTING SERVICE	0	34,784	7,500	7,500	7,500
OTHER CONTRACTUAL SERVICE	3,322	12,309	14,000	14,000	10,000
SHOW LOW LAKE	54,502	24,940	30,000	30,000	30,000
WATER SHARES	1,044	1,224	1,200	1,200	1,200
WATER RIGHTS PRESERVATION	23,369	26,463	60,500	60,500	60,500
LEGAL ADS & NOTICES	25	38	0	0	0
REPRODUCTION & PRINTING	6,855	6,138	8,500	8,500	8,500
TRAVEL & TRAINING/STAFF	6,135	9,854	7,000	7,000	7,000
SAFETY TRAINING	0	403	1,500	1,500	1,500
DUES & MEMBERSHIPS	2,192	1,076	2,000	2,000	2,000
RECRUITMENT & PROCESSING	0	1,559	0	0	0
EXPENDABLE MATERIALS	12,462	14,001	10,000	10,000	10,000
POSTAGE	10,166	13,734	15,000	15,000	15,000
PERSONAL PROTECTIVE EQUIPMENT	3,773	3,582	4,000	4,000	4,000
SMALL EQUIPMENT/CAPITAL	5,327	12,440	7,000	7,000	17,000
UNIFORMS	1,587	2,201	400	0	400
BOOKS & SUBSCRIPTIONS	395	159	500	500	500
AUTO PARTS & LABOR	28,253	23,596	30,000	30,000	46,405
FUELS & LUBRICANTS	33,281	36,197	40,000	40,000	40,000
RENTAL & MAINTENANCE CONTRACTS	3,953	4,508	800	800	4,395
EQUIPMENT RENTAL-OTHER	0	3,476	6,000	6,000	6,000
REPAIRS & MAINTENANCE	5,157	5,300	8,000	8,000	8,000
TELEPHONE	2,306	2,653	3,000	3,000	3,000
UTILITIES	356,283	427,822	380,000	380,000	380,000
CASUALTY LOSS	398	13,627	0	0	0
TESTING FEES	10,480	24,134	45,000	45,000	45,000
WATER MAINTENANCE	362,423	290,691	374,000	374,000	374,000
CHEMICALS	0	0	0	0	0
METER REPLACEMENT PROGRAM	53,888	74,431	150,000	150,000	102,000
USE PERMITS	13,353	5,965	500	500	500
BAD DEBT EXPENSE	31,210	32,582	0	0	0
DEBT PRINCIPAL	0	140,044	222,500	222,500	222,500
DEBT INTEREST	85,406	59,426	166,100	166,100	166,100
Issuance Costs	3,990	3,990	0	0	0
TOTAL OPERATING	1,121,533	1,313,346	1,595,000	1,594,600	1,573,000
CAPITAL					
Line Extension Reimbursements	8,222	7,216	0	0	0
PINEVIEW WATER CO. PURCHASE	0	0	0	0	0
PV&FH WATER CO. PURCHASE	52,208	(222,424)	347,800	158,300	189,500
IMPROVEMENTS	24,392	9,310	200,000	200,000	200,000
Show Low Heights 10th Dr	55,801	0	0	0	0
Fairway Park 43rd way,cul,cir,loop	0	0	0	0	528,400
Show Low Heights 9th Dr	53,710	0	0	0	0
Duece of Clubs NPC to Central	126,527	0	0	0	0
Scotts Pine Meadow	808,300	0	0	0	0
Pineview - PRV and Connections	124,216	(25,413)	722,700	722,700	0
Show Low Heights - FINAL All remaining port	0	0	100,600	100,600	0
4th Ave from Cooley to Old Linden	0	0	0	0	155,000
Savage from Central to Sylvester	0	0	165,000	0	165,000
Upsize 4" Main to 8" from Well 3A to Webb f	0	0	145,000	0	145,000
EQUIPMENT PURCHASE	107,776	0	16,700	16,700	0
VEHICLE PURCHASE	0	0	157,000	157,000	0
OPERATING TRANSFER OUT	126,208	157,705	179,000	179,000	181,800
CIP RESERVE	0	0	134,100	0	0
DEPRECIATION	310,574	996,076	0	0	0
TOTAL CAPITAL	1,797,933	922,470	2,167,900	1,534,300	1,564,700
TOTAL WATER	3,644,368	3,015,317	4,752,900	4,119,300	4,160,900



City of Show Low, Arizona
Wastewater
FY2015 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 FY2015 Wastewater Division budget of \$8,353,200 is a \$51,000 (0.1%) decrease from the FY2014 budget of \$8,404,200. When adjusted for capital expenditures, the operating budget increased by \$60,642 over FY2014.

City of Show Low					
Wastewater					
Fiscal Year 2015					
Expenditures	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
Personnel	663,649	590,825	709,300	709,900	739,100
Operating Supplies & Services	562,315	549,018	539,500	538,900	570,342
Capital	<u>1,265,238</u>	<u>1,288,288</u>	<u>7,134,900</u>	<u>919,400</u>	<u>7,043,758</u>
Total All Expenditures	<u>2,491,203</u>	<u>2,428,130</u>	<u>8,383,700</u>	<u>2,168,200</u>	<u>8,353,200</u>
Revenues					
Wastewater User Fees	1,971,814	2,112,433	2,181,700	2,211,300	2,218,000
Grant Funds	0	0	0	0	0
Other	76,866	202	3,326,900	25,400	3,409,500
Beginning Fund Balance	<u>727,495</u>	<u>2,972,700</u>	<u>2,657,200</u>	<u>2,657,200</u>	<u>2,725,700</u>
Total Revenue	<u>2,776,175</u>	<u>5,085,335</u>	<u>8,165,800</u>	<u>4,893,900</u>	<u>8,353,200</u>
Reserves					
Operating Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

As an Enterprise Fund, the wastewater program is set up to ensure that the cost of providing services is directly borne by the users of that service through fees. As such, a rate study was completed and new rates were implemented in phases during FY2012 and FY2013. Rates will be adjusted on January 1 to reflect changes in the CPI. However the budget is based on current

rates; therefore, the revenue projections included in this document are more conservative than what is actually anticipated with the revised rates. An operating transfer to the General Fund to pay for overhead, engineering services, and administrative oversight is included at a rate of 5% of total operational revenue.

Revenue projections show an overall increase in total collections, reflecting the new rates implemented in FY2014. Currently, the City of Show Low wastewater system has approximately 5,600 connections.

The Wastewater Division is staffed by 10.0 FTE employees. Total authorization remains unchanged from FY2014.

Position Summary					
Wastewater					
	Actual FY2012	Actual FY2013	Actual FY2014	Budget FY2015	change
Construction Operations Manager	1.0	1.0	0.0	0.0	0.0
Wastewater Plant Operator	0.0	1.0	1.0	1.0	0.0
Technician IV	1.0	1.0	2.0	2.0	0.0
Technician III	2.0	2.0	3.0	3.0	0.0
Technician II	2.5	1.0	1.0	1.0	0.0
Technician I	4.0	4.0	3.0	3.0	0.0
Secretary	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	<u>10.5</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>0.0</u>

Capital:

For FY2014, wastewater capital is programmed at \$10,173,658. Included in this amount is the planned upgrade and expansion of our 1.75 MGD (million gallons per day) wastewater treatment plant. This project is programmed at \$10.0 million and is tentatively funded utilizing Development Impact Fees (DIF), Wastewater Capacity Fees, Wastewater Operational funds, and Debt Service.

Wastewater - Capital		
Fiscal Year 2015		
Description	Account	Amount
Manhole Replacements (Inflow & Infiltration)	42-755-495-7300-5871	222,500
Wastewater Treatment Plant Expansion	42-755-495-7300-1318	5,782,358
Wastewater Treatment Plant Expansion	45-770-495-7300-1318	3,249,500
General Improvements	42-755-495-7310-0000	180,000
City Park Area - Phase II Aquatic Center	42-755-495-7310-1411	375,000
10th Place and 9th Place	42-755-495-7310-1219	64,300
City Park Area - Phase 1 Aquatic Center	42-755-495-7310-1311	160,000
305 Mini Excavator	42-755-495-7410-0000	75,000
Jetter	42-755-495-7410-0000	40,000
Lift Station modifications - Generators	42-755-495-7410-1314	<u>25,000</u>
Total Wastewater Capital		<u>10,173,658</u>

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

Also included in this budget is a continuation of the manhole replacement program. Wastewater Division staff has developed a systematic replacement schedule for this program. We have also budgeted the purchase of a 305 mini-excavator with a trailer and replacing a 17-year-old “jetter.”

FY2014 carryovers have not yet been included in the proposed budget and are thus not included in the table on the previous page.

Wastewater Capacity Fees:

Capacity fees are one-time charges that account for new development’s proportionate impact on the City’s wastewater system capacity. These fees will be used to fund capital improvements that are substantially impacted by new development. Capacity fees were implemented in FY2012 and replaced water development impact fees. These fees are adopted under the same statutory authority as our other utility rates and the intent is to not only ensure that development continues to pay for itself, but also that the costs of impacted operations are evaluated at the same time, both operational and capital.

City of Show Low					
Wastewater Capacity Fee					
Fiscal Year 2015					
Expenditures	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>414,500</u>
Total All Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>414,500</u>
Revenues					
Capacity Fees	15,855	98,096	150,000	150,000	150,000
Interest	48	(508)	500	500	500
Beginning Fund Balance	<u>0</u>	<u>15,900</u>	<u>113,500</u>	<u>113,500</u>	<u>264,000</u>

For FY2015, all available capacity funds will be transferred to the wastewater operations fund and utilized to pay a portion of the eligible cost for the wastewater treatment plant expansion and upgrade.

City of Show Low, AZ

**Wastewater
Fiscal Year 2015**

	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
WASTEWATER FUND					
PERSONNEL EXPENDITURES					
SALARIES & WAGES	441,581	352,312	409,300	409,300	430,300
OVERTIME	17,774	18,169	14,000	14,000	14,000
MEDICAL INSURANCE	104,930	123,931	169,600	169,600	171,700
FICA	33,097	31,103	33,500	33,500	35,100
RETIREMENT	47,090	46,047	50,500	50,500	53,200
WORKER'S COMP	15,664	15,386	28,400	28,400	29,800
OTHER ERE	686	682	700	700	1,100
UNIFORM ALLOWANCE	2,827	3,194	3,300	3,900	3,900
TOTAL PERSONNEL	663,649	590,825	709,300	709,900	739,100
OPERATING EXPENDITURES					
PROFESIONAL & CONSULTING SERVICES	0	4,784	7,500	7,500	7,500
OTHER CONTRACTUAL SERVICE	4,403	13,774	13,000	13,000	9,900
LEGAL ADS & NOTICES	0	192	0	0	0
REPRODUCTION & PRINTING	7,514	3,128	5,500	5,500	5,500
TRAVEL & TRAINING/STAFF	5,045	4,964	5,000	5,000	5,000
SAFETY TRAINING	0	353	1,500	1,500	1,500
DUES & MEMBERSHIPS	1,574	324	400	400	400
RECRUITMENT & PROCESSING	0	1,051	0	0	0
EXPENDABLE MATERIALS	11,516	10,930	8,500	8,500	8,500
POSTAGE	10,499	10,706	10,000	10,000	10,000
PERSONAL PROTECTIVE EQUIPMENT	4,794	5,848	3,500	3,500	3,500
SMALL EQUIPMENT/CAPITAL	11,031	13,209	7,000	7,000	17,000
UNIFORMS	1,737	1,076	600	0	600
BOOKS & SUBSCRIPTIONS	224	222	500	500	500
AUTO PARTS & LABOR	32,229	39,903	28,800	28,800	48,800
FUELS & LUBRICANTS	47,594	52,427	43,000	43,000	43,000
RENTAL & MAINTENANCE CONTRACTS	0	425	800	800	4,742
EQUIPMENT RENTAL-OTHER	72	1,454	1,000	1,000	1,000
REPAIRS & MAINTENANCE	5,523	2,073	6,000	6,000	6,000
TELEPHONE	1,858	1,938	2,100	2,100	2,100
UTILITIES	218,128	207,739	195,000	195,000	195,000
CASUALTY LOSS	16,908	10,518	0	0	0
TESTING FEES	59,792	38,947	66,800	66,800	66,800
SEWER MAINTENANCE	63,276	82,309	80,000	80,000	80,000
Air Release Replacement Program	8,568	9,097	10,000	10,000	10,000
USE PERMITS	22,438	13,348	11,500	11,500	11,500
BAD DEBT EXPENSE	20,981	15,118	15,000	15,000	15,000
DEBT PRINCIPAL	0	0	10,300	10,300	10,300
DEBT INTEREST	6,610	3,162	6,200	6,200	6,200
TOTAL OPERATING	562,315	549,018	539,500	538,900	570,342
CAPITAL					
WWTP MODIFICATIONS	1,334	0	0	0	0
INFLOW & INFILTRATION	210,382	30,035	239,900	149,900	222,500
WASTEWATER MASTERPLAN	9,170	13,052	0	0	0
WWTP Expansion	0	0	5,520,900	0	5,782,358
IMPROVEMENTS	19,591	0	183,000	183,000	180,000
6th Street	98	0	28,100	28,100	0
Willis Project	33,346	0	0	0	0
N 5th Drive from Old Linden Rd to Cooley	8,500	0	100	100	0
City Park Area - Phase II Aquatic Center	5,860	0	375,000	20,500	375,000
10th Place and 9th Place	0	0	64,300	0	64,300
City Park Area - Phase 1 Aquatic Center	0	0	258,000	98,000	160,000
Sewer Re-alignment - Show Low Plaza	0	0	17,800	17,000	0
EQUIPMENT PURCHASE	0	0	280,000	280,000	115,000
Lift Station modifications - Generators	0	0	50,000	25,000	25,000
VEHICLE PURCHASE	44,472	0	0	0	0
OPERATING TRANSFER OUT	102,540	108,345	117,800	117,800	119,600
DEPRECIATION	829,945	1,136,856	0	0	0
TOTAL CAPITAL	1,265,238	1,288,288	7,134,900	919,400	7,043,758
TOTAL SEWER FUND	2,491,203	2,428,130	8,383,700	2,168,200	8,353,200



City of Show Low, Arizona
Sanitation
FY2015 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 FY2015 Sanitation budget of \$1,023,800 is a \$186,800 (15.4%) decrease from the FY2014 budget of \$1,210,600. As this service is accomplished through a contract with a private vendor, there are no personnel costs assessed within this fund. However, a transfer to the General Fund in the amount of \$65,000 covers the cost of general administration and overhead. Included in this budget is funding for the annual citywide clean-up (Project Clean Sweep).

City of Show Low					
Sanitation					
Fiscal Year 2015					
Expenditures	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
Personnel	0	0	0	0	0
Operating Supplies & Services	896,931	938,990	1,014,400	1,014,400	813,500
Capital/Transfers	<u>65,000</u>	<u>65,000</u>	<u>196,200</u>	<u>65,000</u>	<u>210,300</u>
Total All Expenditures	<u>961,931</u>	<u>1,003,990</u>	<u>1,210,600</u>	<u>1,079,400</u>	<u>1,023,800</u>
Revenues					
Refuse User Fees	959,286	999,530	1,043,000	1,042,500	868,100
Other	2,108	441	2,000	3,206	2,000
Beginning Fund Balance	<u>191,905</u>	<u>191,400</u>	<u>187,400</u>	<u>187,400</u>	<u>153,700</u>
Total Revenue	<u>1,153,300</u>	<u>1,191,371</u>	<u>1,232,400</u>	<u>1,233,106</u>	<u>1,023,800</u>

As an Enterprise Fund, the sanitation program is set up to ensure that the cost of providing services is directly borne by the users of that service through fees. Revenues and expenditures reflect the new contract with Waste Management. Recycle services have been changed to weekly pick-up beginning July 1, 2014. All other current services remain in place; however, the new contract reduced fees significantly and the City is able to implement a \$3.02 monthly reduction in the standard rate for residential customers.

Capital:

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



City of Show Low, Arizona
Improvement Districts
FY2015 Budget

Program Goal:

Improvement Districts provide an alternative method of financing capital improvements within designated areas of the City. These improvements may be streets, sidewalks, streetlights, water infrastructure, sewer infrastructure, or other public infrastructure of this nature.

Departmental Budget:

All Improvement Districts have budgeted expenditures to cover debt service, billing and collection costs, and debt reserves. Assessments are levied based upon debt service requirements and operations. Penalties and late fees are utilized to cover the costs associated with collections and sales. Each Improvement District is assessed an annual fee to cover the cost of administration and oversight, which is based on the size and complexity of the district. Each district is maintained in a separate and distinctive fund.

Improvement District #5 (Torreon):

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

City of Show Low					
Improvement District #5					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
Expenditures	Actual	Actual	Amended	Estimate	Budget
Operating	13,179	7,088	3,000	3,000	0
Debt Service	535,106	535,463	535,500	535,500	124,000
Capital/Transfers	<u>10,000</u>	<u>15,000</u>	<u>151,800</u>	<u>15,000</u>	<u>15,000</u>
Total All Expenditures	<u>558,286</u>	<u>557,550</u>	<u>690,300</u>	<u>553,500</u>	<u>139,000</u>
Revenues					
Taxes/Assesments	479,928	420,502	520,000	520,000	108,025
Other	13,333	4,128	9,000	9,000	875
Beginning Fund Balance	<u>252,522</u>	<u>187,500</u>	<u>54,600</u>	<u>54,600</u>	<u>30,100</u>
Total Revenue	<u>745,782</u>	<u>612,130</u>	<u>583,600</u>	<u>583,600</u>	<u>139,000</u>

Improvement District #6 (Torreon):

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

City of Show Low					
Improvement District #6					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
Expenditures	Actual	Actual	Amended	Estimate	Budget
Operating	4,212	3,414	3,000	3,000	3,000
Debt Service	471,550	471,450	471,500	471,500	492,600
Capital/Transfers	<u>10,000</u>	<u>15,000</u>	<u>525,400</u>	<u>15,000</u>	<u>480,000</u>
Total All Expenditures	<u>485,762</u>	<u>489,864</u>	<u>999,900</u>	<u>489,500</u>	<u>975,600</u>
Revenues					
Taxes/Assesments	480,618	406,767	481,300	481,300	481,300
Other	25,764	13,396	9,000	10,000	9,000
Beginning Fund Balance	<u>500,185</u>	<u>508,600</u>	<u>425,300</u>	<u>425,300</u>	<u>485,300</u>
Total Revenue	<u>1,006,566</u>	<u>928,763</u>	<u>915,600</u>	<u>916,600</u>	<u>975,600</u>

Improvement District #7 (Hidden Ridge Trail):

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

City of Show Low					
Improvement District #7					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
Expenditures	Actual	Actual	Amended	Estimate	Budget
Operating	55,305	58,382	58,500	58,500	64,500
Debt Service	23,317	20,280	21,900	21,900	15,500
Capital/Transfers	2,000	3,000	122,900	3,000	95,900
Total All Expenditures	<u>80,622</u>	<u>81,662</u>	<u>203,300</u>	<u>83,400</u>	<u>175,900</u>
Revenues					
Taxes/Assesments	139,733	53,791	79,300	79,300	79,300
Other	4,075	(69)	2,500	2,500	2,500
Beginning Fund Balance	<u>60,369</u>	<u>123,600</u>	<u>95,700</u>	<u>95,700</u>	<u>94,100</u>
Total Revenue	<u>204,177</u>	<u>177,321</u>	<u>177,500</u>	<u>177,500</u>	<u>175,900</u>



City of Show Low, Arizona
Community Facilities Improvement District
FY2015 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 2015					
Expenditures	FY2012 Actual*	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
Operational Costs	17,439	8,735	23,600	23,600	23,600
Debt Service	156,020	153,160	151,800	151,800	151,800
Capital/Transfers	<u>0</u>	<u>0</u>	<u>195,500</u>	<u>0</u>	<u>172,600</u>
Total All Expenditures	<u>173,459</u>	<u>161,895</u>	<u>370,900</u>	<u>175,400</u>	<u>348,000</u>
Revenues					
Taxes/Assesments	171,473	149,857	154,600	154,600	154,600
Proceeds from Debt	0	0	0	0	0
Other	14,352	1,115	5,500	5,500	5,500
Beginning Fund Balance	<u>201,771</u>	<u>214,100</u>	<u>203,200</u>	<u>203,177</u>	<u>187,900</u>
Total Revenue	<u>387,595</u>	<u>365,073</u>	<u>363,300</u>	<u>363,277</u>	<u>348,000</u>
*All CFD activities combined in one fund					

The second CFD fund has all expenditures and revenues associated with the General Obligation bonds which have been issued by the District and associated operational costs. Assessments are levied by the District Board based 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 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
Expenditures	Actual*	Actual	Amended	Estimate	Budget
Operational Costs	3,809	5,258	4,200	4,200	4,200
Debt Service	60,941	84,556	92,500	92,500	92,500
Capital/Transfers	<u>10,000</u>	<u>8,000</u>	<u>579,100</u>	<u>7,000</u>	<u>620,300</u>
Total All Expenditures	<u>74,750</u>	<u>97,814</u>	<u>675,800</u>	<u>103,700</u>	<u>717,000</u>
Revenues					
Taxes/Assesments	94,931	150,996	78,000	96,000	78,000
Proceeds from Debt	0	0	0	0	0
Other	308,252	(3,044)	0	2,000	0
Beginning Fund Balance	<u>266,160</u>	<u>594,600</u>	<u>644,700</u>	<u>644,737</u>	<u>639,000</u>
Total Revenue	<u>669,343</u>	<u>742,551</u>	<u>722,700</u>	<u>742,737</u>	<u>717,000</u>
*All CFD activities combined in one fund					

With a declining assessed valuation and the fact that this project is in the early stages of development, the tax rate will remain constant at the maximum rate of \$3.55 per hundred dollars of assessed valuation. This amount is comprised of \$3.25 for debt service and \$0.30 for maintenance and operations. 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 FY2015.

FY2014 is the third consecutive year that assessed valuation has declined. The current assessed valuation is nearly half of what it was three years ago. At the current valuation, the debt service tax rate of \$3.25 equates to a levy of \$71,000 which represents 77% of the required annual debt service. In order for the levy to be high enough to meet District debt service requirements, the debt service portion of the rate would need to be set at \$4.234 per hundred dollars of assessed valuation. This shortfall is covered in FY2015 by prior-year excess collections. 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
FY2014 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 2015					
Expenditures	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
Operating	0	0	0	0	0
Electricity	140,673	192,564	200,400	200,400	204,900
Capital/Transfers	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
Total All Expenditures	<u>141,873</u>	<u>193,764</u>	<u>201,600</u>	<u>201,600</u>	<u>206,100</u>
Revenues					
Taxes/Assesments	142,745	142,788	163,000	163,000	190,000
Other	40	4	300	300	300
General Fund subsidy	0	45,143	38,300	38,300	19,200
Beginning Fund Balance	<u>1,471</u>	<u>2,400</u>	<u>(3,400)</u>	<u>(3,400)</u>	<u>(3,400)</u>
Total Revenue	<u>144,255</u>	<u>190,336</u>	<u>198,200</u>	<u>198,200</u>	<u>206,100</u>

All street and park lighting utility costs are to be paid for through a special district property tax assessment. The maximum levy allowed for a street light district is \$1.20 per hundred dollars of assessed valuation. In FY2013, utility costs associated with all park lighting (approximately \$70,000) were moved from the General Fund into this District as was originally intended. At the direction of the Council, this modification is being phased in over a three-year period with the Street Light Improvement District being completely self-reliant in FY2017.

In this phased approach, it is projected that the property tax rate will increase from \$0.1131 per hundred dollars of assessed valuation to the subsidized rate of \$0.1291 as shown in the table

below. The required General Fund subsidy is \$38,200 in FY2015 will be reduced to a recommended \$19,200 in FY2016. FY2016 will be the last year that a General Fund subsidy is required. At the recommended tax rate, a home with a market value of \$150,000 will pay **approximately \$18.76 annually** in Street Light Improvement District property taxes.

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

	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016*</u>	<u>FY2017*</u>
Full Tax Rate with Park Lights	n/a	\$ 0.1280	\$ 0.1370	\$ 0.1549	\$ 0.1549	0.1549
3-year Subsidized Tax Rate		\$ 0.0835	\$ 0.1131	\$ 0.1291	\$ 0.1401	0.1549
Prior Year Tax Rate	\$ 0.0706	\$ 0.0835	\$ 0.0910	\$ 0.1131	\$ 0.1291	0.1349
Increase due to decreased assessed valuation	0.0129	0.0075	0.0085	-	-	0.0000
Increase for Park Lighting	-	-	0.0136	0.0160	0.0110	0.0200
Current Tax Rate	\$ 0.0835	\$ 0.0910	\$ 0.1131	\$ 0.1291	\$ 0.1401	\$ 0.1549
General Fund Subsidy Required:	0	\$ 57,000	\$ 38,300	\$ 38,200	\$ 19,200	\$ -

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



City of Show Low, Arizona
Projects Fund (Capital and Grants)
FY2015 Budget

Program Goal:

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

Departmental Budget:

The Projects Fund serves as the general clearinghouse for most one-time capital projects, grants, and restricted funding sources of the City. Currently included in this fund's budget are the budgets for Police funds, Community Development Block Grant funds, the Court's restricted funds (JCEF, FTG, and FARE), several capital projects (detailed in departmental budget summaries), and the unanticipated revenues/expenditures account (budget control account).

City of Show Low					
Projects Fund					
Fiscal Year 2015					
Expenditures	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
Unanticipated Expenditures	0	0	3,315,400	3,315,400	4,000,000
General Operations	696,566	194,043	433,000	432,800	410,000
Court	4,823	3,687	39,800	39,800	21,000
Police	193,127	185,738	377,500	368,700	3,398,440
Public Works	0	205,660	0	0	17,000
Community Services	<u>607,892</u>	<u>399,516</u>	<u>1,025,100</u>	<u>825,100</u>	<u>498,400</u>
Total All Expenditures	<u>1,502,408</u>	<u>988,644</u>	<u>5,190,800</u>	<u>4,981,800</u>	<u>8,344,840</u>
Revenues					
Unanticipated Revenue	0	0	3,929,000	3,929,000	4,000,000
Federal and State Grants	457,432	152,962	318,900	105,400	37,500
Other	0	0	16,500	0	3,170,000
Proceeds from Debt	1,238,782	0	0	0	0
General Fund Subsidy	601,800	706,800	970,400	970,400	371,640
Beginning Balance	<u>75,984</u>	<u>871,600</u>	<u>742,700</u>	<u>742,700</u>	<u>765,700</u>
Total Revenue	<u>2,373,998</u>	<u>1,731,362</u>	<u>5,977,500</u>	<u>5,747,500</u>	<u>8,344,840</u>

Ongoing operational grants and grants associated with Special Revenue or Enterprise Funds will generally be programmed within specific funds and/or departments.

The unanticipated Expenditures/Revenue account is a budget authority account which will be used to establish a budget as grants are awarded or other unforeseen revenue is realized. Transfers from this account may be made within this fund or to other funds. All transfers from this account require verification of revenue by the Finance Department and specific Council approval.



City of Show Low, Arizona
Development Impact Fees
FY2015 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 it is the recommendation of staff that the Parks and Recreation Facilities Development Impact Fees be allowed to expire in August 2014 in lieu of completing a new study at this time.

Library Facilities Development Impact Fee Fund:

Created as a separate fund in FY2010, all funds have been expended on the construction of the new library building, 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 FY2015, annual debt service on the Library totals \$396,500. It is anticipated that \$7,200 in development impact fees will be collected in FY2015 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 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
Expenditures	Actual	Actual	Amended	Estimate	Budget
Debt Service Transfer	3,165	4,818	4,000	4,000	7,200
Capital	0	0	0	0	0
Total All Expenditures	<u>3,165</u>	<u>4,818</u>	<u>4,000</u>	<u>4,000</u>	<u>7,200</u>
Revenues					
Impact Fees	3,161	4,824	4,000	5,084	5,000
Other	4	(6)	0	(1)	0
Total Revenue	<u>3,165</u>	<u>4,818</u>	<u>4,000</u>	<u>5,083</u>	<u>5,000</u>
* Fee modified in FY2012 due to state law changes - 100% of collections for dedicated debt service existing in 2011					

Open Space Development Impact Fee Fund:

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

City of Show Low					
Open Space Development Impact Fee*					
Fiscal Year 2015					
	FY2012	FY2013	FY2014	FY2014	FY2015
Expenditures	Actual	Actual	Amended	Estimate	Budget
Debt Service Transfer	0	0	0	0	0
Capital	40,741	139,093	0	0	0
Total All Expenditures	<u>40,741</u>	<u>139,093</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues					
Impact Fees	884	0	0	0	0
Other	2,744	393	0	0	0
Beginning Fund Balance	175,793	138,700	0	0	0
Total Revenue	<u>179,421</u>	<u>139,093</u>	<u>0</u>	<u>0</u>	<u>0</u>
* Fee eliminated in FY2012 - All funds have been expended on eligible projects					

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. No specific projects are planned for FY2015 and the Council has eliminated this fee. It will sunset in August 2014 in compliance with state law. All fees collected until that time will accumulate within this Development Impact Fee fund until expended on eligible projects.

City of Show Low					
Parks & Recreational Facilities Development Impact Fee*					
Fiscal Year 2015					
Expenditures	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
Debt Service Transfer	0	0	0	0	0
Capital	<u>202,306</u>	<u>0</u>	<u>21,400</u>	<u>21,400</u>	<u>13,600</u>
Total All Expenditures	<u>202,306</u>	<u>0</u>	<u>21,400</u>	<u>21,400</u>	<u>13,600</u>
Revenues					
Impact Fees	4,695	14,955	7,500	15,309	1,300
Other	1,777	(80)	400	400	0
Beginning Fund Balance	<u>198,975</u>	<u>3,100</u>	<u>18,000</u>	<u>18,000</u>	<u>12,300</u>
Total Revenue	<u>205,447</u>	<u>17,975</u>	<u>25,900</u>	<u>33,709</u>	<u>13,600</u>
* Fund modified in FY2012 due to state law changes - includes all eligible elements of Parks, Recreation and Open Space					

Streets Facilities (Transportation) Development Impact Fee Fund:

Created as a separate fund in FY2010, all prior-year collections have been expended on debt service associated with the 2006 GADA (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 FY2015, annual debt service on the 2006 GADA bond road project totals \$507,064. It is anticipated that \$29,000 in development impact fees will be collected in FY2015 to offset a portion of this debt service. The 2006 GADA bond road project debt will be fully retired in FY2027. The Transportation Development Impact Fee only applies to residential development.

City of Show Low					
Street Facilities (Transportation) Development Impact Fee*					
Fiscal Year 2015					
Expenditures	FY2012 Actual	FY2013 Actual	FY2014 Amended	FY2014 Estimate	FY2015 Budget
Debt Service Transfer	19,469	29,790	20,000	20,000	39,500
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>19,469</u>	<u>29,790</u>	<u>20,000</u>	<u>20,000</u>	<u>39,500</u>
Revenues					
Impact Fees	19,442	29,826	20,000	29,729	29,800
Other	<u>27</u>	<u>(36)</u>	<u>0</u>	<u>(13)</u>	<u>0</u>
Total Revenue	<u>19,469</u>	<u>29,790</u>	<u>20,000</u>	<u>29,716</u>	<u>29,800</u>
* Fee modified in FY2012 due to state law changes - 100% of collections for dedicated debt service existing in 2011					

Water Development Impact Fee Fund:

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

City of Show Low					
Water Development Impact Fee*					
Fiscal Year 2015					
Expenditures	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
Debt Service Transfer	0	0	0	0	0
Capital	<u>118,600</u>	<u>11,437</u>	<u>38,600</u>	<u>38,600</u>	<u>142,200</u>
Total All Expenditures	<u>118,600</u>	<u>11,437</u>	<u>38,600</u>	<u>38,600</u>	<u>142,200</u>
Revenues					
Impact Fees	27,281	0	0	0	0
Other	12,828	(531)	0	1,000	0
Beginning Fund Balance	<u>231,953</u>	<u>153,500</u>	<u>141,500</u>	<u>141,532</u>	<u>142,200</u>
Total Revenue	<u>272,061</u>	<u>152,969</u>	<u>141,500</u>	<u>142,532</u>	<u>142,200</u>
* Fee eliminated in FY2012 - All remaining funds to be expended on eligible projects					

Wastewater Development Impact Fee Fund:

Wastewater Development Impact Fees provide funding for long-term wastewater system improvements and expansion related to the growth of the City. Due to changes in state law, this development impact fee category was eliminated and replaced with a wastewater capacity fee detailed in the Wastewater section of the budget. Funds are programmed to be expended on the eligible portion of the upgrade and expansion of the City's wastewater treatment plant.

City of Show Low					
Wastewater Development Impact Fee*					
Fiscal Year 2015					
Expenditures	FY2012	FY2013	FY2014	FY2014	FY2015
	Actual	Actual	Amended	Estimate	Budget
Debt Service Transfer	0	0	0	0	0
Operational Transfer/Correction	0	0	0	0	0
Capital	<u>69,413</u>	<u>12,864</u>	<u>4,421,300</u>	<u>1,215,000</u>	<u>3,249,500</u>
Total All Expenditures	<u>69,413</u>	<u>12,864</u>	<u>4,421,300</u>	<u>1,215,000</u>	<u>3,249,500</u>
Revenues					
Impact Fees	61,567	0	0	0	0
Other	86,305	(13,594)	15,000	35,000	15,000
Beginning Fund Balance	<u>7,102,012</u>	<u>4,461,000</u>	<u>4,434,500</u>	<u>4,434,542</u>	<u>3,234,500</u>
Total Revenue	<u>7,249,884</u>	<u>4,447,406</u>	<u>4,449,500</u>	<u>4,469,542</u>	<u>3,249,500</u>
* Fee eliminated in FY2012 - All remaining funds to be expended on eligible projects					

CITY OF SHOW LOW RESOLUTION NO. R2014-##

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA, ADOPTING THE FINAL BUDGET IN THE AMOUNT OF \$\$\$ FOR THE FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015

RECITALS:

WHEREAS, in accordance with the provisions of ARIZ. REV. STAT. §42-17101 et. seq., the Council of the City of Show Low (the "City Council") did, on June __, 2014, 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 __, 2014, 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 __, 2014, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses of tax levies.

ENACTMENT:

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

Section 1. That the statements and schedules attached hereto as Exhibit A and incorporated herein by reference are hereby adopted as the budget of the City of Show Low, Arizona for the fiscal year July 1, 2014 through June 30, 2015.

PASSED AND ADOPTED this ___ day of June, 2014, by the Mayor and Council of the City of Show Low, Arizona.

Daryl Seymore, Mayor

ATTEST:

Ann Kurasaki, City Clerk

APPROVED AS TO FORM:

F. Morgan Brown, City Attorney

CITY OF SHOW LOW
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CITY OF SHOW LOW
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2014	ACTUAL EXPENDITURES/ EXPENSES ** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/ EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 16,638,800	\$ 16,049,800	\$ 5,493,700	Primary: \$	\$ 13,512,900	\$	\$	\$ 475,452	\$ 3,120,534	\$ 19,482,052	\$ 15,723,199
2. Special Revenue Funds	22,053,546	15,489,446	\$ 3,593,000	Secondary: 171,000	17,437,492	4,000,000	4,000,000	2,037,034	117,252	23,238,526	22,956,311
3. Debt Service Funds Available	1,161,700	1,161,700	875,400		26,300			1,138,400		2,040,100	1,161,700
4. Less: Designation for Future Debt Retirement			0								
5. Total Debt Service Funds	1,161,700	1,161,700	875,400		26,300			1,138,400		2,040,100	1,161,700
6. Capital Projects Funds	4,915,400	1,299,000	4,785,200		237,100				446,200	5,022,300	4,014,100
7. Permanent Funds											
8. Enterprise Funds Available	14,367,700	7,366,900	4,711,100		9,735,100		189,500	399,500	366,400	14,845,700	13,537,900
9. Less: Designation for Future Debt Retirement			0								
10. Total Enterprise Funds	14,367,700	7,366,900	4,711,100		9,735,100		189,500	399,500	366,400	14,845,700	13,537,900
11. Internal Service Funds	2,902,900	2,648,000	444,200		2,519,900					2,964,100	2,696,000
12. TOTAL ALL FUNDS	\$ 62,040,046	\$ 44,014,846	\$ 19,902,600	\$ 171,000	\$ 43,468,792	\$ 4,000,000	\$ 4,189,500	\$ 4,050,386	\$ 4,050,386	\$ 67,592,778	\$ 60,089,210

EXPENDITURE LIMITATION COMPARISON

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

	2014	2015
1.	\$ 62,040,046	\$ 60,089,210
2.	-	-
3.	62,040,046	60,089,210
4.	-	-
5.	\$ 62,040,046	\$ 60,089,210
6.	\$ 62,040,046	\$ 60,089,210

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

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

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

*** Amounts in this column represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

CITY OF SHOW LOW
Tax Levy and Tax Rate Information
Fiscal Year 2015

	2014	2015
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	143,000	171,000
C. Total property tax levy amounts	\$ 143,000	\$ 171,000
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ 143,000	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ 143,000	
C. Total property taxes collected	\$ 143,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	0.0910	0.1291
(3) Total city/town tax rate	0.0910	0.1291

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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 8,550,000	\$ 9,670,000	\$ 9,120,000
Electric Franchise Tax	260,000	260,000	260,000
Gas Franchise Tax	100,000	100,000	100,000
TV Franchise Tax	60,000	60,000	60,000
Licenses and permits			
Business Licenses	18,000	18,000	18,300
Animal Licenses	2,500	2,500	2,500
Intergovernmental			
Urban Revenue Sharing	1,129,800	1,182,000	1,225,900
Auto in Lieu	521,100	540,000	552,800
State Sales Tax	875,000	913,000	915,100
Intergovernmental/Grants	353,800	361,800	390,700
Charges for services			
Other	11,500	7,900	7,000
Planning and Zoning Fees	126,500	127,000	126,500
Library Fees	22,000	22,000	22,000
Parks and Recreation Fees	70,000	78,200	83,500
City TV 4 Fees	6,200	11,300	6,200
Dispatching Fees	201,000	201,000	201,000
Engineering Fees	500	500	500
Police Fees	38,500	54,600	33,500
Fines and forfeits			
Fines and Forfeitures	111,500	111,500	136,500
Photo Enforcement Collections	630,000	630,000	157,500
Interest on investments			
Interest earned on Investments	40,000	40,000	40,000
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous	53,700	53,200	53,400
Total General Fund	\$ 13,181,600	\$ 14,444,500	\$ 13,512,900

* 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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Tax	\$ 1,146,900	\$ 1,146,900	\$ 1,213,300
Grants	2,921,400		2,157,700
Other	76,200	25,959	76,200
Total Highway User Revenue Fund	\$ 4,144,500	\$ 1,172,859	\$ 3,447,200
Local Transportation Assistance Fund			
LTAFF Funding	\$	\$	\$
Interest on Investments			
Total Local Transportation Assistance Fund	\$	\$	\$
Street Light Fund			
Interest on Investments	\$ 300	\$ 300	\$ 300
	\$ 300	\$ 300	\$ 300
Public Transportation Fund			
Grants	\$ 844,600	\$ 844,600	\$ 687,267
Contributions	109,700	109,735	109,700
Other	106,900	106,900	106,900
Interest on Investments			
Total Public Transportation Fund	\$ 1,061,200	\$ 1,061,235	\$ 903,867
Cemetery Fund			
Cemetery Plot Sales	\$ 19,000	\$ 19,000	\$ 19,000
Cemetery Services	6,000	7,275	7,275
Interest on Investments	100	100	100
Total Cemetery Fund	\$ 25,100	\$ 26,375	\$ 26,375
White Mountain Partnership			
Grants	\$	\$	\$
Contributions	70,146	70,146	63,500
Interest on Investments			
Total White Mountain Partnership Fund	\$ 70,146	\$ 70,146	\$ 63,500
Capital Projects/Grants Fund			
Unanticipated Revenue/Grants	\$	\$	\$ 4,000,000
Grants	295,600	65,600	3,207,500
Total Cemetery Fund	\$ 295,600	\$ 65,600	\$ 7,207,500
Airport Fund			
User Fees/Leases	\$ 1,161,000	\$ 1,161,700	\$ 1,158,100
Other	5,000	8,000	11,000
Grants	4,395,300	3,223,800	3,605,750
Interest on Investments			
	\$ 5,561,300	\$ 4,393,500	\$ 4,774,850
Aquatic Center			
User Fees	\$ 94,800	\$ 95,000	\$ 94,800
Miscellaneous			
	\$ 94,800	\$ 95,000	\$ 94,800

* 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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
Improvement District #5			
Other (Bonding/Property Tax)	\$ 520,000	\$ 520,000	\$ 108,025
Penalties/Miscellaneous	7,000	7,000	775
Interest on Investments	2,000	2,000	100
	<u>\$ 529,000</u>	<u>\$ 529,000</u>	<u>\$ 108,900</u>
Improvement District #6			
Other (Bonding/Property Tax)	\$ 481,300	\$ 481,300	\$ 481,300
Penalties	7,000	7,000	7,000
Interest on Investments	2,000	3,000	2,000
	<u>\$ 490,300</u>	<u>\$ 491,300</u>	<u>\$ 490,300</u>
Improvement District #7			
Other (Bonding/Property Tax)	\$ 79,300	\$ 79,300	\$ 79,300
Penalties	2,000	2,000	2,000
Interest on Investments	500	500	500
	<u>\$ 81,800</u>	<u>\$ 81,800</u>	<u>\$ 81,800</u>
Show Low Bluff CFD			
Assesments/Bonding	\$ 232,600	\$ 250,600	\$ 232,600
Penalties/Other	5,000	5,000	5,000
Interest on Investments	500	4,500	500
	<u>\$ 238,100</u>	<u>\$ 260,100</u>	<u>\$ 238,100</u>
Total Special Revenue Funds	<u>\$ 12,592,146</u>	<u>\$ 8,247,215</u>	<u>\$ 17,437,492</u>
DEBT SERVICE FUNDS			
Debt Service Fund			
Intergovernmental	\$ 23,300	\$ 23,300	\$ 23,300
Interest on Investments		(848)	3,000
Total Debt Service Fund	<u>\$ 23,300</u>	<u>\$ 22,452</u>	<u>\$ 26,300</u>
Total Debt Service Funds	<u>\$ 23,300</u>	<u>\$ 22,452</u>	<u>\$ 26,300</u>
CAPITAL PROJECTS FUNDS			
Parks Development Fee	\$	\$	\$
Library Development Fees	4,000	5,083	5,000
Open Space Development Fee			
Parks & Recreation Development Fees	7,900	15,709	1,300
Transportation Development Fees	20,000	29,716	29,800
Water Capacity Fees	35,500	75,500	35,500
Wastewater Capacity Fees	150,500	150,500	150,500
Water Development		1,000	
Wastewater Development	15,000	15,000	15,000
	<u>\$ 232,900</u>	<u>\$ 292,508</u>	<u>\$ 237,100</u>
Total Capital Projects Funds	<u>\$ 232,900</u>	<u>\$ 292,508</u>	<u>\$ 237,100</u>

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

CITY OF SHOW LOW
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
PERMANENT FUNDS			
	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
Sewer Fund			
User Fees	\$ 2,181,700	\$ 2,211,300	\$ 2,218,000
Other	3,000,000	100	3,000,000
Grants			
Interest on Investments	10,000	6,000	10,000
	\$ 5,191,700	\$ 2,217,400	\$ 5,228,000
Water Fund			
User Fees	\$ 3,565,900	\$ 3,560,200	\$ 3,621,900
Other	1,000	26,100	1,000
Grants			
Interest on Investments	12,500	15,000	12,500
	\$ 3,579,400	\$ 3,601,300	\$ 3,635,400
Refuse Fund			
User Fees	\$ 1,043,000	\$ 1,042,500	\$ 868,100
Other		600	
Interest on Investments	2,000	1,000	3,600
	\$ 1,045,000	\$ 1,044,100	\$ 871,700
Total Enterprise Funds	\$ 9,816,100	\$ 6,862,800	\$ 9,735,100
INTERNAL SERVICE FUNDS			
Medical Self-Insurance			
Premiums	\$ 2,508,500	\$ 2,508,500	\$ 2,518,400
Miscellaneous			
Interest on Investments	1,500	1,500	1,500
	\$ 2,510,000	\$ 2,510,000	\$ 2,519,900
Employee Benefit			
	\$	\$	\$
	\$	\$	\$
Total Internal Service Funds	\$ 2,510,000	\$ 2,510,000	\$ 2,519,900
TOTAL ALL FUNDS	\$ 38,356,046	\$ 32,379,475	\$ 43,468,792

* 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 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Highway Users Revenue Fund (HURF)	\$	\$	\$	\$ 1,129,844
Public Transportation				89,200
White Mountain Partnership				20,000
Cemetery				
Airport				29,050
Aquatic Center				359,100
Debt Service				1,083,500
Capital Projects/Grants Fund				371,640
Improvement District #5			15,000	
Improvement District #6			15,000	
Improvement District #7			3,000	
Street Light Improvement District			1,200	38,200
Community Facilities District			7,000	
Public Transportation			76,052	
Water			181,800	
Wastewater			111,400	
Refuse Fund			65,000	
Total General Fund	\$	\$	\$ 475,452	\$ 3,120,534
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund (HURF)	\$	\$	\$ 1,129,844	\$
Public Transportation			89,200	76,052
Cemetery				
White Mountain Partnership			20,000	
Street Light Improvement District			38,200	1,200
Improvement District #5				15,000
Improvement District #6				15,000
Improvement District #7				3,000
Community Facilities District				7,000
Capital Projects/Grants Fund	4,000,000	4,000,000	371,640	
Aquatics			359,100	
Airport			29,050	
Total Special Revenue Funds	\$ 4,000,000	\$ 4,000,000	\$ 2,037,034	\$ 117,252
DEBT SERVICE FUNDS				
Debt Service Fund	\$	\$	\$ 1,138,400	\$
Total Debt Service Funds	\$	\$	\$ 1,138,400	\$
CAPITAL PROJECTS FUNDS				
Transportation Development Impact Fee	\$	\$	\$	\$ 39,500
Library Development Impact Fee				7,200
Wastewater Capacity Fee				399,500
Total Capital Projects Funds	\$	\$	\$	\$ 446,200
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$	\$ 189,500	\$	\$ 181,800
Wastewater			399,500	119,600
Refuse				65,000
Total Enterprise Funds	\$	\$ 189,500	\$ 399,500	\$ 366,400
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 4,000,000	\$ 4,189,500	\$ 4,050,386	\$ 4,050,386

CITY OF SHOW LOW
Expenditures/Expenses by Fund
Fiscal Year 2015

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
City Council	\$ 334,400	\$ (8,800)	\$ 137,600	\$ 335,025
General Operations	5,072,400		5,030,400	4,122,134
Administrative Services	899,800		847,300	926,800
City Magistrate	202,200		184,600	195,000
City Attorney	240,500		225,500	247,100
City Manager	358,100		352,900	384,000
Planning and Zoning	414,600		397,900	429,500
Library	488,300		467,900	501,700
Information Systems	331,100		319,900	378,240
Parks & Facilities Maintenance	762,600	8,800	739,500	855,500
Engineering	603,500	1,500	573,700	625,890
Police	5,903,700	46,700	5,803,000	5,627,850
Recreation	341,400		331,600	377,200
City Clerk	229,300		229,300	270,400
Cable TV-4	168,900		168,900	187,460
Community Services Admin	239,800		239,800	259,400
Total General Fund	\$ 16,590,600	\$ 48,200	\$ 16,049,800	\$ 15,723,199
SPECIAL REVENUE FUNDS				
Streets	\$ 6,243,600	\$ 209,800	\$ 2,768,000	\$ 5,272,844
LTAf				
Street Light District	201,600		201,600	206,100
Public Transit	1,174,400		1,174,400	990,052
Cemetery	112,500	37,500	15,000	214,275
White Mountain Partnership		70,146	70,146	83,500
Projects Fund	5,798,900	(608,100)	4,981,800	8,344,840
SID No. 5	690,300		553,500	139,000
SID No. 6	999,900		489,500	975,600
SID No. 7	203,300		83,400	175,900
Airport	5,759,800	(274,200)	4,485,600	5,035,300
Aquatic Center	387,400		387,400	453,900
Show Low Bluff CFD	1,046,700		279,100	1,065,000
Total Special Revenue Funds	\$ 22,618,400	\$ (564,854)	\$ 15,489,446	\$ 22,956,311
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 1,161,700		\$ 1,161,700	\$ 1,161,700
Total Debt Service Funds	\$ 1,161,700		\$ 1,161,700	\$ 1,161,700
CAPITAL PROJECTS FUNDS				
Parks Development Fee	\$		\$	\$
Library Development Fee	4,000		4,000	7,200
Open Space Development Fee				
Parks & Recreation Development Fees	21,400		21,400	13,600
Transportation Development Fee	20,000		20,000	39,500
Water Development	39,400	(800)	38,600	142,200
Wastewater Development	4,469,100	(47,800)	1,215,000	3,249,500
Wastewater Capacity	316,900			414,500
Water Capacity	93,200			147,600
Total Capital Projects Funds	\$ 4,964,000	\$ (48,600)	\$ 1,299,000	\$ 4,014,100
ENTERPRISE FUNDS				
Wastewater	\$ 8,407,300	\$ (3,100)	\$ 2,168,200	\$ 8,353,200
Water	4,867,400	(114,500)	4,119,300	4,160,900
Refuse	1,210,600		1,079,400	1,023,800
Total Enterprise Funds	\$ 14,485,300	\$ (117,600)	\$ 7,366,900	\$ 13,537,900
INTERNAL SERVICE FUNDS				
Medical Insurance Fund	\$ 2,902,900		\$ 2,648,000	\$ 2,696,000
Total Internal Service Funds	\$ 2,902,900		\$ 2,648,000	\$ 2,696,000
TOTAL ALL FUNDS	\$ 62,722,900	\$ (682,854)	\$ 44,014,846	\$ 60,089,210

* 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 2015

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
City Council				
General Fund	\$ 334,400	\$ (8,800)	\$ 137,600	\$ 335,025
Department Total	\$ 334,400	\$ (8,800)	\$ 137,600	\$ 335,025
General Operations				
General Fund	\$ 5,072,400	\$	\$ 5,030,400	\$ 4,122,134
Projects Fund	4,433,000	(684,600)	3,748,200	4,410,000
SID No. 5	690,300		553,500	139,000
SID No. 6	999,900		489,500	975,600
SID No. 7	203,300		83,400	175,900
Show Low Bluff CFD	1,046,700		279,100	1,065,000
Debt Service	1,161,700		1,161,700	1,161,700
Department Total	\$ 13,607,300	\$ (684,600)	\$ 11,345,800	\$ 12,049,334
Administrative Services				
General Fund	\$ 899,800	\$	\$ 847,300	\$ 926,800
Department Total	\$ 899,800	\$	\$ 847,300	\$ 926,800
City Magistrate				
General Fund	\$ 202,200	\$	\$ 184,600	\$ 195,000
Projects Fund	20,000	19,800	39,800	21,000
Department Total	\$ 222,200	\$ 19,800	\$ 224,400	\$ 216,000
City Attorney				
General Fund	\$ 240,500	\$	\$ 225,500	\$ 247,100
Department Total	\$ 240,500	\$	\$ 225,500	\$ 247,100
City Manager				
General Fund	\$ 358,100	\$	\$ 352,900	\$ 384,000
Department Total	\$ 358,100	\$	\$ 352,900	\$ 384,000
Planning & Zoning				
General Fund	\$ 414,600	\$	\$ 397,900	\$ 429,500
Department Total	\$ 414,600	\$	\$ 397,900	\$ 429,500
Library				
General Fund	\$ 488,300	\$	\$ 467,900	\$ 501,700
Library DIF	4,000		4,000	7,200
Projects Fund	2,200	1,300	3,500	10,000
Department Total	\$ 494,500	\$ 1,300	\$ 475,400	\$ 518,900

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

CITY OF SHOW LOW
Expenditures/Expenses by Department
Fiscal Year 2015

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
Information Systems				
General Fund	\$ 331,100	\$	\$ 319,900	\$ 378,240
Projects Fund	\$ 100,000	\$	\$ 100,000	\$
Department Total	\$ 431,100	\$	\$ 419,900	\$ 378,240
Parks & Facilities Maintenance				
General Fund	\$ 762,600	\$ 8,800	\$ 739,500	\$ 855,500
Cemetery Fund	112,500	37,500	15,000	214,275
Parks & Recreation DIF	21,400		21,400	13,600
Open Space DIF				
Projects Fund	223,000	33,600	226,600	
Department Total	\$ 1,119,500	\$ 79,900	\$ 1,002,500	\$ 1,083,375
PW - Engineering				
General Fund	\$ 603,500	\$ 1,500	\$ 573,700	\$ 625,890
Projects Fund				17,000
Department Total	\$ 603,500	\$ 1,500	\$ 573,700	\$ 642,890
Police				
General Fund	\$ 5,903,700	\$ 46,700	\$ 5,803,000	\$ 5,627,850
Projects Fund	350,500	27,000	368,700	3,398,440
Department Total	\$ 6,254,200	\$ 73,700	\$ 6,171,700	\$ 9,026,290
Recreation				
General Fund	\$ 341,400	\$	\$ 331,600	\$ 377,200
Projects Fund	\$ 150,000	\$ (6,500)	\$ 143,500	\$
Aquatics Fund	387,400		387,400	453,900
Department Total	\$ 878,800	\$ (6,500)	\$ 862,500	\$ 831,100
City Clerk				
General Fund	\$ 229,300	\$	\$ 229,300	\$ 270,400
Department Total	\$ 229,300	\$	\$ 229,300	\$ 270,400
Cable TV-4				
General Fund	\$ 168,900	\$	\$ 168,900	\$ 187,460
Projects Fund	30,600		30,600	19,600
Department Total	\$ 199,500	\$	\$ 199,500	\$ 207,060
Community Services Administration				
General Fund	\$ 239,800	\$	\$ 239,800	\$ 259,400
Projects Fund	489,600	1,300	320,900	468,800
Department Total	\$ 729,400	\$ 1,300	\$ 560,700	\$ 728,200

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

CITY OF SHOW LOW
Expenditures/Expenses by Department
Fiscal Year 2015

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
PW- Streets				
HURF Fund	\$ 6,243,600	\$ 209,800	\$ 2,768,000	\$ 5,272,844
LTAF Fund				
SLID Fund	201,600		201,600	206,100
Transportation	20,000		20,000	39,500
Department Total	\$ 6,465,200	\$ 209,800	\$ 2,989,600	\$ 5,518,444
Public Transit				
Public Transit Fund	\$ 1,174,400		\$ 1,174,400	\$ 990,052
Department Total	\$ 1,174,400		\$ 1,174,400	\$ 990,052
PW - Airport				
Airport Fund	\$ 5,759,800	\$ (274,200)	\$ 4,485,600	\$ 5,035,300
Department Total	\$ 5,759,800	\$ (274,200)	\$ 4,485,600	\$ 5,035,300
PW - Wastewater				
Wastewater Fund	\$ 8,407,300	\$ (3,100)	\$ 2,168,200	\$ 8,353,200
Wastewater Capacity Fund	316,900			414,500
Wastewater DIF	4,469,100	(47,800)	1,215,000	3,249,500
Department Total	\$ 13,193,300	\$ (50,900)	\$ 3,383,200	\$ 12,017,200
PW - Water				
Water Fund	\$ 4,867,400	\$ (114,500)	\$ 4,119,300	\$ 4,160,900
Water Capacity Fund	\$ 93,200			\$ 147,600
Water DIF Fund	\$ 39,400	\$ (800)	\$ 38,600	\$ 142,200
Department Total	\$ 5,000,000	\$ (115,300)	\$ 4,157,900	\$ 4,450,700
Sanitation				
Refuse Fund	\$ 1,210,600		\$ 1,079,400	\$ 1,023,800
Department Total	\$ 1,210,600		\$ 1,079,400	\$ 1,023,800
Self-Insurance				
Self-Insurance Fund	\$ 2,902,900		\$ 2,648,000	\$ 2,696,000
Department Total	\$ 2,902,900		\$ 2,648,000	\$ 2,696,000
White Mountain Partnership				
White Mountain Partnership		\$ 70,146	\$ 70,146	\$ 83,500
Department Total		\$ 70,146	\$ 70,146	\$ 83,500

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

CITY OF SHOW LOW RESOLUTION NO. R2014-##

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA LEVYING UPON THE ASSESSED VALUATION OF PROPERTY WITHIN THE LIMITS OF THE STREET LIGHT DISTRICT A CERTAIN SUM OF MONEY FOR FISCAL YEAR 2014/2015 TO BE ASSESSED AGAINST THE VALUATION OF REAL PROPERTY FOR SECONDARY TAX PURPOSES

RECITALS:

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

WHEREAS, the secondary tax levy for Fiscal Year 2014/2015 beginning July 1, 2014 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 ____, 2014, at least fourteen days prior to the hearing date for this Resolution #R2013-XX; and

WHEREAS, the City has computed tax rates per One Hundred Dollars (\$100.00) of valuation to be levied and collected, at \$0.1251 for secondary tax rates for the Street Lighting Improvement District.

RESOLVED, That there is hereby levied on each one hundred dollars (\$100.00) of the assessed value of all property, both real and personal, within the defined limits of the street light improvement district, except such property as may be by law exempt from taxation, a secondary property tax rate sufficient to raise the sum of \$163,000, for the District, to be collected as provided by law for the purpose provided by law; and,

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

PASSED AND ADOPTED this ____ day of June, 2014, by the Mayor and Council of the City of Show Low, Arizona.

Daryl Seymore
Mayor

ATTEST:

Ann Kurasaki, City Clerk

APPROVED AS TO FORM:

F. Morgan Brown, City Attorney

City of Show Low, AZ
Fund Balance Summary
FY2014

General Fund (11)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	5,005,982	5,140,000	5,493,700	4,329,700
Revenues	13,310,590	13,905,719	14,444,500	13,512,900
Transfers In	634,294	428,343	441,300	480,985
Other Sources	174,142	0	0	0
Expenditures	10,312,567	10,140,268	12,032,700	12,602,665
Transfers Out	3,672,434	3,840,114	4,017,100	3,120,534
	<u>5,140,007</u>	<u>5,493,681</u>	<u>4,329,700</u>	<u>2,600,386</u>
Reserves				
Emergency Reserve	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
	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,500,000</u>	<u>2,600,000</u>
Available	<u>3,140,007</u>	<u>3,493,681</u>	<u>1,829,700</u>	<u>386</u>

HURF (12)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	1,202,967	1,760,600	1,077,800	695,800
Revenues	1,093,141	1,233,347	1,172,859	3,447,200
Transfers In	1,427,853	1,428,479	1,213,141	1,129,844
Other Sources	3,694	0	0	0
Expenditures	1,967,054	3,344,658	2,768,000	5,272,844
Transfers Out	0	0	0	0
	<u>1,760,601</u>	<u>1,077,768</u>	<u>695,800</u>	<u>0</u>
Available	<u>1,760,601</u>	<u>1,077,768</u>	<u>695,800</u>	<u>0</u>

LTAf (13)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	12,894	0	0	0
Revenues	0	0	0	0
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	0
Transfers Out	12,894	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2014

SLID (14)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	1,471	2,400	(3,400)	(3,400)
Revenues	142,785	142,792	163,300	171,300
Transfers In	0	45,143	38,300	38,200
Other Sources	0	0	0	0
Expenditures	140,674	192,564	200,400	204,900
Transfers Out	1,200	1,200	1,200	1,200
	<u>2,382</u>	<u>(3,428)</u>	<u>(3,400)</u>	<u>0</u>
Available	<u>2,382</u>	<u>(3,428)</u>	<u>(3,400)</u>	<u>0</u>

Public Transportation (15)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	118,306	170,800	87,700	0
Revenues	654,525	672,609	1,061,235	903,867
Transfers In	81,600	66,900	25,465	86,185
Other Sources	0	0	0	0
Expenditures	595,512	759,277	1,099,700	914,000
Transfers Out	88,100	63,293	74,700	76,052
	<u>170,819</u>	<u>87,739</u>	<u>0</u>	<u>0</u>
Available	<u>170,819</u>	<u>87,739</u>	<u>0</u>	<u>0</u>

Cemetery (16)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	42,707	3,200	98,200	187,900
Revenues	31,747	110,312	26,375	26,375
Transfers In	0	0	78,300	0
Other Sources	0	0	0	0
Expenditures	71,234	15,358	15,000	214,275
Transfers Out	0	0	0	0
	<u>3,220</u>	<u>98,155</u>	<u>187,875</u>	<u>0</u>
Available	<u>3,220</u>	<u>98,155</u>	<u>187,875</u>	<u>0</u>

White Mountain Partnership (17)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	0	0	0	0
Revenues	0	0	50,146	63,500
Transfers In	0	0	20,000	20,000
Other Sources	0	0	0	0
Expenditures	0	0	70,146	83,500
Transfers Out	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2014

Projects Fund (22)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	75,984	871,600	742,700	765,700
Revenues	457,432	116,000	4,034,400	7,207,500
Transfers In	601,800	706,800	970,400	371,640
Other Sources	1,238,782	36,962	0	0
Expenditures	1,502,408	988,644	4,981,800	8,344,840
Transfers Out	0	0	0	0
	<u>871,590</u>	<u>742,718</u>	<u>765,700</u>	<u>0</u>
Available	<u>871,590</u>	<u>742,718</u>	<u>765,700</u>	<u>0</u>

Park Development Fees (23)

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

Library Development Fees (24)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	0	0	1,100	2,200
Revenues	3,165	5,083	5,083	5,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	0
Transfers Out	3,165	4,000	4,000	7,200
	<u>0</u>	<u>1,083</u>	<u>2,183</u>	<u>0</u>
Available	<u>0</u>	<u>1,083</u>	<u>2,183</u>	<u>0</u>

Open Space Development Fees (25)

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

City of Show Low, AZ
Fund Balance Summary
FY2014

Park & Recreation Facilities Development Fees (26)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	198,975	3,100	18,000	12,300
Revenues	6,473	14,875	15,709	1,300
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	21,400	13,600
Transfers Out	202,306	0	0	0
	<u>3,142</u>	<u>17,975</u>	<u>12,309</u>	<u>0</u>
Available	<u>3,142</u>	<u>17,975</u>	<u>12,309</u>	<u>0</u>

Transportation Development Fees (27)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	0	0	0	9,700
Revenues	19,469	29,790	29,716	29,800
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	0
Transfers Out	19,469	29,790	20,000	39,500
	<u>0</u>	<u>0</u>	<u>9,716</u>	<u>0</u>
Available	<u>0</u>	<u>0</u>	<u>9,716</u>	<u>0</u>

Debt Service (31)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	771,183	873,800	875,400	865,200
Revenues	16,469	18,870	22,452	26,300
Transfers In	1,063,868	1,157,800	1,138,400	1,138,400
Other Sources	0	0	0	0
Expenditures	977,766	1,175,110	1,171,015	1,161,700
Transfers Out	0	0	0	0
	<u>873,754</u>	<u>875,360</u>	<u>865,237</u>	<u>868,200</u>
Available	<u>873,754</u>	<u>875,360</u>	<u>865,237</u>	<u>868,200</u>

Improvement District #5 (35)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	252,522	187,500	54,600	30,100
Revenues	493,261	424,630	529,000	108,900
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	548,285	542,550	538,500	124,000
Transfers Out	10,000	15,000	15,000	15,000
	<u>187,498</u>	<u>54,579</u>	<u>30,100</u>	<u>0</u>
Available	<u>187,498</u>	<u>54,579</u>	<u>30,100</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2014

Improvement District #6 (36)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	500,185	508,600	425,300	485,300
Revenues	494,226	406,555	491,300	490,300
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	475,763	474,864	428,813	960,600
Transfers Out	10,000	15,000	2,500	15,000
	<u>508,648</u>	<u>425,291</u>	<u>485,287</u>	<u>0</u>
Available	<u>508,648</u>	<u>425,291</u>	<u>485,287</u>	<u>0</u>

Improvement District #7 (37)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	60,369	123,600	95,700	94,100
Revenues	143,809	53,721	81,800	81,800
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	78,623	78,662	82,900	172,900
Transfers Out	2,000	3,000	500	3,000
	<u>123,555</u>	<u>95,659</u>	<u>94,100</u>	<u>0</u>
Available	<u>123,555</u>	<u>95,659</u>	<u>94,100</u>	<u>0</u>

Airport (41)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	154,277	177,900	169,500	231,400
Revenues	1,750,197	1,150,938	4,393,500	4,774,850
Transfers In	278,410	154,000	154,000	29,050
Other Sources	3,034	0	0	0
Expenditures	2,007,982	1,313,337	4,485,600	5,035,300
Transfers Out	0	0	0	0
	<u>177,936</u>	<u>169,501</u>	<u>231,400</u>	<u>0</u>
Available	<u>177,936</u>	<u>169,501</u>	<u>231,400</u>	<u>0</u>

Wastewater (42)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	727,495	2,972,700	2,657,200	2,725,700
Revenues	2,048,680	2,112,635	2,236,700	2,228,000
Transfers In	0	0	0	399,500
Other Sources	2,687,741	0	0	3,000,000
Expenditures	2,388,663	2,319,785	2,050,400	8,233,600
Transfers Out	102,540	108,345	117,800	119,600
	<u>2,972,713</u>	<u>2,657,205</u>	<u>2,725,700</u>	<u>0</u>
Reserves				
Operating Reserve	0	0	308,000	308,000
	<u>0</u>	<u>0</u>	<u>308,000</u>	<u>308,000</u>
Available	<u>2,972,713</u>	<u>2,657,205</u>	<u>2,417,700</u>	<u>(308,000)</u>

City of Show Low, AZ
Fund Balance Summary
FY2014

Water (43)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	784,023	1,728,700	1,866,500	2,175,300
Revenues	2,887,578	3,153,347	3,631,300	3,635,400
Transfers In	0	0	0	0
Other Sources	1,701,461	(194)	796,800	0
Expenditures	3,518,160	2,857,612	3,940,300	3,979,100
Transfers Out	126,208	157,705	179,000	181,800
	<u>1,728,695</u>	<u>1,866,537</u>	<u>2,175,300</u>	<u>1,649,800</u>
Available	<u>1,728,695</u>	<u>1,866,537</u>	<u>2,175,300</u>	<u>1,649,800</u>
Reserves				
Water Plant Replacement	700,000	800,000	900,000	1,000,000
Operating Reserve	0	0	605,900	605,900
	<u>700,000</u>	<u>800,000</u>	<u>1,505,900</u>	<u>1,605,900</u>
Available	<u>1,028,695</u>	<u>1,066,537</u>	<u>669,400</u>	<u>43,900</u>

Water Development Impact Fee (44)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	231,953	153,500	141,500	142,200
Revenues	40,108	(531)	1,000	0
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	118,600	11,437	277	142,200
Transfers Out	0	0	0	0
	<u>153,461</u>	<u>141,532</u>	<u>142,224</u>	<u>0</u>
Available	<u>153,461</u>	<u>141,532</u>	<u>142,224</u>	<u>0</u>

Wastewater Development Impact Fee (45)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	7,102,012	4,461,000	4,434,500	3,234,500
Revenues	147,872	(13,594)	15,000	15,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	69,413	12,864	1,215,000	3,249,500
Transfers Out	2,719,447	0	0	0
	<u>4,461,024</u>	<u>4,434,542</u>	<u>3,234,500</u>	<u>0</u>
Available	<u>4,461,024</u>	<u>4,434,542</u>	<u>3,234,500</u>	<u>0</u>

City of Show Low, AZ
Fund Balance Summary
FY2014

Sanitation (47)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	191,905	191,400	187,400	152,100
Revenues	961,395	999,971	1,044,100	871,700
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	896,932	938,990	1,014,400	958,800
Transfers Out	65,000	65,000	65,000	65,000
	<u>191,368</u>	<u>187,382</u>	<u>152,100</u>	<u>0</u>
Available	<u>191,368</u>	<u>187,382</u>	<u>152,100</u>	<u>0</u>

Aquatic (48)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	0	355,300	(3,000)	0
Revenues	90,063	94,509	95,000	94,800
Transfers In	254,431	349,800	295,400	359,100
Other Sources	465,117	0	0	0
Expenditures	454,289	802,570	387,400	453,900
Transfers Out	0	0	0	0
	<u>355,322</u>	<u>(2,961)</u>	<u>0</u>	<u>0</u>
Available	<u>355,322</u>	<u>(2,961)</u>	<u>0</u>	<u>0</u>

Wastewater Capacity Fee (52)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	0	15,900	113,500	264,000
Revenues	15,903	97,588	150,500	150,500
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	414,500
Transfers Out	0	0	0	0
	<u>15,903</u>	<u>113,488</u>	<u>264,000</u>	<u>0</u>
Available	<u>15,903</u>	<u>113,488</u>	<u>264,000</u>	<u>0</u>

Water Capacity Fee (53)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	0	12,200	76,600	152,100
Revenues	12,201	64,376	75,500	35,500
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	0	0	0	147,600
Transfers Out	0	0	0	0
	<u>12,201</u>	<u>76,576</u>	<u>152,100</u>	<u>40,000</u>
Available	<u>12,201</u>	<u>76,576</u>	<u>152,100</u>	<u>40,000</u>

City of Show Low, AZ
Fund Balance Summary
FY2014

Self-Insured Medical (62)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	640,166	567,900	444,200	306,200
Revenues	1,777,884	1,622,402	2,510,000	2,519,900
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	1,850,146	1,746,071	2,648,000	2,696,000
Transfers Out	0	0	0	0
	<u>567,904</u>	<u>444,232</u>	<u>306,200</u>	<u>130,100</u>
Available	<u>567,904</u>	<u>444,232</u>	<u>306,200</u>	<u>130,100</u>

Show Low Bluff - Special Assesment (75)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	201,771	214,100	203,200	187,900
Revenues	185,824	150,973	160,100	160,100
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	173,459	161,895	175,400	348,000
Transfers Out	0	0	0	0
	<u>214,136</u>	<u>203,177</u>	<u>187,900</u>	<u>0</u>
Available	<u>214,136</u>	<u>203,177</u>	<u>187,900</u>	<u>0</u>

Show Low Bluff (76)

	FY2012	FY2013	FY2014 Est.	FY2015
Beginning Balance	266,160	594,600	644,700	639,000
Revenues	403,183	147,951	98,000	78,000
Transfers In	0	0	0	0
Other Sources	0	0	0	0
Expenditures	64,750	89,814	96,700	710,000
Transfers Out	10,000	8,000	7,000	7,000
	<u>594,593</u>	<u>644,737</u>	<u>639,000</u>	<u>0</u>
Available	<u>594,593</u>	<u>644,737</u>	<u>639,000</u>	<u>0</u>

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

Year/Bonds	Principal	Interest	Total P & I
FY2015			
GADA Bonds (Roads)	\$ 280,000	\$ 227,064	\$ 507,064
GADA Bonds (Library)	325,000	71,500	396,500
GADA Bonds (Airport Hanger)	70,000	58,526	128,526
GADA Bonds (Fuel Truck)	20,000	2,275	22,275
QECB - Energy Efficiency Project	10,000	37,567	47,567
Lease Purchase - Park Lighting & Aquatics	193,000	21,288	214,288
WIFA Loan (Manhole Replacements)	10,562	5,879	16,441
WIFA Loan (Pineview Purchase)	148,850	106,538	255,388
WIFA Loan (Fools Hollow/Park Valley Purchase)	78,085	52,780	130,865
Improvement District No. 5	545,000	34,744	579,744
Improvement District No. 6	390,000	102,600	492,600
Improvement District No. 7	64,000	14,944	78,944
FY2015 Total	\$ 2,134,497	\$ 735,705	\$ 2,870,201
FY2016			
GADA Bonds (Roads)	\$ 295,000	\$ 213,739	\$ 508,739
GADA Bonds (Library)	335,000	56,625	391,625
GADA Bonds (Airport Hanger)	75,000	55,163	130,163
GADA Bonds (Fuel Truck)	20,000	1,350	21,350
QECB - Energy Efficiency Project	14,000	37,006	51,006
Lease Purchase - Park Lighting & Aquatics	199,000	14,983	213,983
WIFA Loan (Manhole Replacements)	10,864	5,572	16,436
WIFA Loan (Pineview Purchase)	153,458	101,858	255,317
WIFA Loan (Fools Hollow/Park Valley Purchase)	80,271	50,563	130,834
Improvement District No. 6	415,000	79,200	494,200
Improvement District No. 7	68,000	11,504	79,504
FY2016 Total	\$ 1,665,593	\$ 627,563	\$ 2,293,157
FY2017			
GADA Bonds (Roads)	\$ 305,000	\$ 199,882	\$ 504,882
GADA Bonds (Library)	355,000	41,150	396,150
GADA Bonds (Airport Hanger)	75,000	51,694	126,694
GADA Bonds (Fuel Truck)	20,000	425	20,425
QECB - Energy Efficiency Project	18,000	36,179	54,179
Lease Purchase - Park Lighting & Aquatics	206,000	8,450	214,450
WIFA Loan (Manhole Replacements)	11,175	5,256	16,431
WIFA Loan (Pineview Purchase)	158,209	97,034	255,243
WIFA Loan (Fools Hollow/Park Valley Purchase)	82,519	48,284	130,803
Improvement District No. 6	440,000	54,300	494,300
Improvement District No. 7	71,000	7,848	78,848
FY2017 Total	\$ 1,741,903	\$ 550,502	\$ 2,292,405

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

Year/Bonds	Principal	Interest	Total P & I
FY2018			
GADA Bonds (Roads)	\$ 320,000	\$ 186,200	\$ 506,200
GADA Bonds (Library)	370,000	26,650	396,650
GADA Bonds (Airport)	80,000	48,300	128,300
QECB - Energy Efficiency Project	34,000	11,895	45,895
Lease Purchase - Park Lighting & Aquatics	105,000	35,191	140,191
WIFA Loan (Manhole Replacements)	11,495	4,932	16,427
WIFA Loan (Pineview Purchase)	163,107	92,060	255,167
WIFA Loan (Fools Hollow/Park Valley Purchase)	84,829	45,941	130,770
Improvement District No. 6	465,000	27,900	492,900
Improvement District No. 7	75,000	4,032	79,032
FY2018 Total	\$ 1,708,432	\$ 483,101	\$ 2,191,532
FY2019			
GADA Bonds (Roads)	\$ 335,000	\$ 170,625	\$ 505,625
GADA Bonds (Library)	385,000	9,625	394,625
GADA Bonds (Airport)	75,000	44,625	119,625
QECB - Energy Efficiency Project	51,000	32,975	83,975
WIFA Loan (Manhole Replacements)	11,825	4,598	16,423
WIFA Loan (Fools Hollow/Park Valley Purchase)	87,204	43,533	130,737
WIFA Loan (Pineview Purchase)	168,157	86,932	255,089
FY2019 Total	\$1,113,187	\$392,912	\$ 1,506,099
FY2020			
GADA Bonds (Roads)	\$ 345,000	\$ 153,625	\$ 498,625
GADA Bonds (Airport)	80,000	40,750	120,750
QECB - Energy Efficiency Project	55,000	30,198	85,198
WIFA Loan (Manhole Replacements)	12,163	4,255	16,418
WIFA Loan (Fools Hollow/Park Valley Purchase)	89,646	41,057	130,703
WIFA Loan (Pineview Purchase)	173,363	81,645	255,008
FY2020 Total	\$ 755,173	\$ 351,529	\$ 1,106,702
FY2021			
GADA Bonds (Roads)	\$ 365,000	\$ 135,875	\$ 500,875
GADA Bonds (Airport)	85,000	36,625	121,625
QECB - Energy Efficiency Project	59,000	27,207	86,207
WIFA Loan (Manhole Replacements)	12,511	3,901	16,412
WIFA Loan (Fools Hollow/Park Valley Purchase)	92,156	38,511	130,668
WIFA Loan (Pineview Purchase)	178,731	76,195	254,925
FY2021 Total	\$ 792,398	\$ 318,314	\$ 1,110,713

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

Year/Bonds	Principal	Interest	Total P & I
FY2022			
GADA Bonds (Roads)	\$ 375,000	\$ 117,375	\$ 492,375
GADA Bonds (Airport)	90,000	32,250	122,250
QECB - Energy Efficiency Project	62,000	24,030	86,030
WIFA Loan (Manhole Replacements)	12,869	3,538	16,407
WIFA Loan (Fools Hollow/Park Valley Purchase)	94,737	35,895	130,632
WIFA Loan (Pineview Purchase)	184,264	70,575	254,840
FY2022 Total	\$ 818,870	\$ 283,663	\$ 1,102,533
FY2023			
GADA Bonds (Roads)	\$ 390,000	\$ 98,250	\$ 488,250
GADA Bonds (Airport)	90,000	27,750	117,750
QECB - Energy Efficiency Project	65,000	20,666	85,666
WIFA Loan (Manhole Replacements)	13,238	3,164	16,402
WIFA Loan (Fools Hollow/Park Valley Purchase)	97,389	33,205	130,595
WIFA Loan (Pineview Purchase)	189,969	64,782	254,751
FY2023 Total	\$ 845,596	\$ 247,818	\$ 1,093,414
FY2024			
GADA Bonds (Roads)	\$ 410,000	\$ 78,250	\$ 488,250
GADA Bonds (Airport)	95,000	31,500	126,500
QECB - Energy Efficiency Project	69,000	17,141	86,141
WIFA Loan (Manhole Replacements)	13,617	2,780	16,397
WIFA Loan (Fools Hollow/Park Valley Purchase)	100,116	30,440	130,556
WIFA Loan (Pineview Purchase)	195,851	58,810	254,660
FY2024 Total	\$ 883,584	\$ 218,921	\$ 1,102,505
FY2025			
GADA Bonds (Roads)	\$ 435,000	\$ 57,125	\$ 492,125
GADA Bonds (Airport)	95,000	18,375	113,375
QECB - Energy Efficiency Project	71,000	13,430	84,430
WIFA Loan (Manhole Replacements)	14,007	2,385	16,392
WIFA Loan (Fools Hollow/Park Valley Purchase)	102,919	27,598	130,517
WIFA Loan (Pineview Purchase)	201,914	52,652	254,566
FY2025 Total	\$ 919,841	\$ 171,565	\$ 1,091,405

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

Year/Bonds	Principal	Interest	Total P & I
FY2026			
GADA Bonds (Roads)	\$ 450,000	\$ 35,000	\$ 485,000
GADA Bonds (Airport)	100,000	13,500	113,500
QECB - Energy Efficiency Project	75,000	9,585	84,585
WIFA Loan (Manhole Replacements)	14,408	1,978	16,386
WIFA Loan (Fools Hollow/Park Valley Purchase)	105,801	24,676	130,477
WIFA Loan (Pineview Purchase)	208,165	46,304	254,470
FY2026 Total	953,375	131,043	\$ 1,084,417
FY2027			
GADA Bonds (Roads)	\$ 475,000	\$ 11,875	\$ 486,875
GADA Bonds (Airport)	105,000	8,375	113,375
QECB - Energy Efficiency Project	81,000	5,500	86,500
WIFA Loan (Manhole Replacements)	14,820	1,559	16,379
WIFA Loan (Fools Hollow/Park Valley Purchase)	108,764	21,672	130,435
WIFA Loan (Pineview Purchase)	214,610	39,460	254,070
FY2027 Total	\$ 999,194	\$ 88,441	\$ 1,087,635
FY2028			
GADA Bonds (Airport)	\$ 115,000	\$ 2,875	\$ 117,875
QECB - Energy Efficiency Project	42,000	1,121	43,121
WIFA Loan (Manhole Replacements)	15,245	1,129	16,374
WIFA Loan (Fools Hollow/Park Valley Purchase)	111,809	18,584	130,393
WIFA Loan (Pineview Purchase)	221,254	33,013	254,267
FY2028 Total	\$ 505,308	\$ 56,721	\$ 562,030
FY2029			
WIFA Loan (Manhole Replacements)	\$ 15,681	\$ 686	\$ 16,367
WIFA Loan (Fools Hollow/Park Valley Purchase)	114,940	15,409	130,349
WIFA Loan (Pineview Purchase)	\$ 228,104	\$ 26,057	254,161
FY2029 Total	\$ 358,725	\$ 42,152	\$ 400,877
FY2030			
WIFA Loan (Manhole Replacements)	\$ 16,130	\$ 231	\$ 16,361
WIFA Loan (Fools Hollow/Park Valley Purchase)	118,158	12,146	130,304
WIFA Loan (Pineview Purchase)	235,167	18,885	254,052
FY2030 Total	\$ 369,455	\$ 31,262	\$ 400,716
FY2031			
WIFA Loan (Fools Hollow/Park Valley Purchase)	\$ 121,466	\$ 8,791	\$ 130,257
WIFA Loan (Pineview Purchase)	242,447	11,492	253,939
FY2031 Total	\$ 363,914	\$ 20,283	\$ 384,196
FY2032			
WIFA Loan (Fools Hollow/Park Valley Purchase)	\$ 124,867	\$ 5,342	\$ 130,210
WIFA Loan (Pineview Purchase)	249,954	3,869	253,823
FY2032 Total	\$ 374,821	\$ 9,212	\$ 384,033
FY2033			
WIFA Loan (Fools Hollow/Park Valley Purchase)	\$ 128,364	\$ 1,797	\$ 130,161
FY2033 Total	\$ 128,364	\$ 1,797	\$ 130,161

City of Show Low, AZ
Approved Capital Improvement Projects - Budget
FY2015

<u>Department</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>Account #</u>
<u>General Operations</u>				
Development Agreement Obligations	10,100	10,100	10,100	11-402-495-7310-1005
Downtown Facade Improvements (CDBG)	0	0	0	22-610-495-7300-1056
Motor Pool Vehicle (replacement)	0	23,000	0	22-402-495-7420-0000
Open Space Preservation	250,000	298,800	0	22-495-495-7416-0000
Land Acquisition/Clean Up	400	400,000	400,000	22-402-495-7400-1209
Electronic Agendas (ipads)	0	10,000	10,000	22-402-495-7410-0000
Energy Efficiency Upgrades	194,200	0	0	22-402-495-7300-1211
General Operations Total	454,700	741,900	420,100	
<u>Community Services</u>				
Building Security	0	100,000	0	22-440-495-7300-1401
City Park Masterplan	0	35,000	0	22-445-495-7310-1402
Open Space Preservation	133,200	0	298,800	25-400-495-7416-0000
Trail - Meadows	9,300	0	0	25-400-495-7300-1213
City Field Fencing, Foul Line and Dugouts/trail maint.	0	0	29,920	22-445-495-7310-0000
City 4 Vehicle	0	0	19,600	22-490-495-7410-0000
Cemetery Improvements	0	60,000	0	16-550-495-7300-5631
Cemetery Restroom	75,000	37,500	0	16-550-495-7300-1301
Outfield Fence - Ponderosa Field	15,000	0	0	22-445-495-7310-0000
City Park Fencing - Basketball & Tennis Courts	0	20,000	0	22-445-495-7310-0000
Sr. Field Irrigation replacement and upgrade	0	15,000	0	22-445-495-7310-0000
McCarty Pavillion Roof	0	10,000	0	22-445-495-7310-0000
Parks - Tractor/Backhoe	0	49,000	0	22-445-495-7410-0000
Parks - Utility Vehicle	0	15,000	0	22-445-495-7420-0000
Parks - Frontier Park Land Purchase	0	7,000	0	26-400-495-7300-0000
Facilities - Landscape Tractor	0	27,000	0	22-447-495-7410-0000
1-ton 4x4 Utility Truck with Box and Plow	0	52,000	0	22-447-495-7420-0000
City Campus Improvements	7,000	0	0	22-447-495-7300-1210
Recreation - Showmobile	0	150,000	0	22-470-495-7410-0000
Infield Conditioner - Ponderosa & Senior Fields	12,000	0	0	22-445-495-7310-0000
Engineered Wood Fiber - All City Playgrounds	25,000	0	0	22-445-495-7310-0000
Equipment - Deep Tine Aerator	25,000	0	0	22-445-495-7410-0000
Equipment - Top Dresser	15,000	0	0	22-445-495-7410-0000
Field Lights - Ponderosa & Senior Fields	37,300	0	0	22-495-495-7300-1226
Energy Grant - Park Lights	55,200	0	0	22-495-495-7300-1233
IS Server Replacement	14,000	0	70,200	11-440-495-7410-0000
City 4 Studio Monitors and Field Equipment	0	30,600	0	22-490-495-7410-0000
City 4 Studio Camera and Equipment Upgrade	135,000	0	0	22-490-495-7410-1302
Library Sound Absorption Panels & Signage	21,000	0	10,000	22-435-495-7300-1303
Library - DVD Tower and Print Management	42,600	2,200	0	22-435-495-7410-0000
Aquatics Center - De-Humidification	370,800	0	0	48-785-495-7300-1227
Aquatics Center - Rehabilitation	115,000	0	45,800	48-785-495-7310-0000
Community Services Total	1,107,400	610,300	474,320	
<u>Police</u>				
Communication Equipment Replacement	154,000	204,000	50,000	11-460-495-7300-0000
Police Vehicle Replacement	0	0	0	11-455-495-7420-0000
Police Vehicle Replacement	127,600	150,000	148,440	22-455-495-7420-0000
Police Vehicle Replacement - Animal Control	40,000	0	0	22-465-495-7420-0000
Taser Replacement Program (TAP)	0	47,500	0	22-455-495-7410-0000
AFIS machine (replacement)	0	28,000	0	22-455-495-7410-0000
Surveillance Equipment	15,000	0	0	22-455-495-7410-0000
Land Acquisition - Police Building	0	125,000	0	22-455-495-7310-1403
Public Safety Building	0	0	3,250,000	22-455-495-7300-1416
GOHS - Occupant Protection	0	0	0	22-455-495-7300-1229
GOHS - Speed Enforcement	0	0	0	22-455-495-7300-1230
Regional Communication Study	11,600	0	0	22-455-430-3200-1224
Homeland Security - SRT	0	0	0	22-455-495-7300-1231
Homeland Security - Communication	11,900	0	0	22-455-495-7300-1232
Homeland Security - Microwave System	0	0	0	22-455-495-7300-1122
Police Total	360,100	554,500	3,448,440	

City of Show Low, AZ
Approved Capital Improvement Projects - Budget
FY2015

<u>Department</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>Account #</u>
Public Transportation				
Bus Shelter	59,700	54,100	24,000	15-530-495-7410-0000
Busses	440,000	350,000	260,000	15-530-495-7410-0000
Transfer Point Improvements	110,400	34,700	0	15-530-495-7410-0000
Shelter Stops and Benches	30,000	59,500	0	15-530-495-7410-0000
Computers	5,000	2,100	0	15-530-495-7410-0000
Signage & Equipment	6,600	16,000	0	15-530-495-7410-0000
Public Transportation Total	651,700	516,400	284,000	
Engineering				
Aerial Mapping	180,000	0	0	22-450-495-7300-1304
Survey Equipment	45,000	0	0	22-450-495-7410-0000
KIP Plotter Replacement	0	0	17,000	22-450-495-7410-0000
Engineering Total	225,000	0	17,000	
Streets				
Scott Ranch Road	1,346,400	1,346,400	1,306,400	12-500-495-7300-7300
Deuce of Clubs Streetscape	0	0	0	11-402-495-7300-5772
R & R Program Maintenance	526,900	400,000	400,000	12-500-495-7300-5791
Install Decorative Lighting - 9th Street	0	70,000	4,000	12-500-495-7300-1404
Show Low Hieghts Phase I	0	0	667,000	12-500-495-7310-0000
9th Street Improvements (CDBG)	0	0	0	22-610-495-7300-1055
9th Street Improvements - South of Hall (CDBG)	0	170,000	170,000	22-610-495-7300-1405
Adams Reconstruction	0	0	0	12-500-495-7300-1101
McNeil Reconstruction	149,700	0	0	12-500-495-7300-1102
Willis & Third Reconstruction	40,800	0	0	12-500-495-7300-1103
HSIP - Sign Improvement	0	0	68,200	12-500-495-7310-1234
13th Place Reconstruction	0	0	0	12-500-495-7300-1127
RAC Grant - Fools Hollow Lake	10,200	0	0	12-500-495-7300-1203
Streetscape Grates	65,000	0	0	12-500-495-7310-0000
Show Low Lake Guardrail	15,000	0	0	12-500-495-7310-0000
Drainage Project-Central & Paloma	60,000	20,000	20,000	12-500-495-7300-1305
43rd Ave (Old HWY 160) Rebuild Road	657,500	0	0	12-500-495-7300-1306
Joe Tank & 16th Avenue Rebuild	42,500	0	0	12-500-495-7300-1317
Public Works Yard Facility Improvements	130,000	0	0	12-500-495-7300-1307
Spreader Rack Hanger	200,100	0	0	12-500-495-7300-1236
Traffic Signal - 9th & DOC	150,000	0	0	12-500-495-7310-1308
8th Street Sidewalk	0	0	20,000	12-500-495-7300-1501
Sierra Pines Unit 1, 2, and 3	0	960,000	0	12-500-495-7300-1406
West Wood Subdivision Rds (Rebuild)	0	0	0	12-500-495-7300-1206
SL Lake Rd - WalMart to Lake (Rebuild)	277,900	0	0	12-500-495-7300-1207
US60 Multi-Use Pathway & Sidewalks	802,300	789,400	0	12-500-495-7300-1201
Downtown Pedestrian Enhancements	742,400	742,400	742,400	12-500-495-7300-1202
Whipple Road - Phase II	692,700	686,800	686,800	12-500-495-7300-1208
10 Wheel Dump With Plow	0	0	250,000	12-500-495-7410-0000
Backhoe (replacement)	113,900	0	0	12-500-495-7410-0000
Street Sweeper (replacement)	0	195,000	0	12-500-495-7410-0000
Streets Total	6,023,300	5,380,000	4,334,800	
Airport				
Runway 6/24 - Safety Area improvements	163,700	163,700	2,200,000	41-750-495-7300-3519
De-icing containment facility	0	0	300,000	41-750-495-7300-15##
Wildlife Hazard Assesment	0	0	70,000	41-750-495-7300-0035
Runway 36 Protection Zone - Land	48,400	48,400	0	41-750-495-7300-6108
Land Acquisition	0	0	0	41-750-495-7400-0000
Update Sign and Marketing Plan(acip)	0	0	80,000	41-750-495-7300-15##
Power Ground Unit	0	0	53,000	41-750-495-7300-15##
Underground relocation of Powerlines (HWY 77)	85,000	4,000,000	1,000,000	41-750-495-7300-1215
ADOT Pavement Preservation Program	0	250,500	0	41-750-495-7300-1407
Airport Center Ramp Repair - Slurry	0	0	0	41-750-495-7300-1216
Airport Total	297,100	4,462,600	3,703,000	

City of Show Low, AZ
Approved Capital Improvement Projects - Budget
FY2015

<u>Department</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>Account #</u>
<u>Wastewater</u>				
Manhole Replacements (Inflow & Infiltration)	225,100	263,000	222,500	42-755-495-7300-5871
Wastewater Treatment Plant Modifications	0	0	0	42-755-495-7300-5837
Wastewater Treatment Plant Expansion	0	5,520,900	5,782,358	42-755-495-7300-1318
Wastewater Treatment Plant Expansion	4,479,100	4,454,100	3,249,500	45-770-495-7300-1318
General Improvements	100,000	143,000	180,000	42-755-495-7310-0000
6th Street	225,000	51,000	0	42-755-495-7310-1105
Jetter	0	0	40,000	42-755-495-7410.0000
Wastewater Masterplan	0	0	0	45-770-495-7300-0108
Wastewater Masterplan	40,000	0	0	42-755-495-7300-0108
N 5th Drive from Old Linden Rd to Cooley	87,100	86,100	0	42-755-495-7310-1217
Old City Hall Area (Cooley)	325,000	299,400	0	42-755-495-7310-1218
10th Place and 9th Place	64,300	14,300	64,300	42-755-495-7310-1219
City Park Area - Phase 1 Aquatic Center	258,000	8,000	160,000	42-755-495-7310-1311
City Park Area - Phase 2 Aquatic Center	0	375,000	375,000	42-755-495-7310-1411
Merrill to 30th Final Phase / Abandon Park Valley L.S.	75,000	0	0	42-755-495-7310-1312
Days Inn Sewer Line	74,100	0	0	42-755-495-7310-1313
Lift Station modifications - Generators	50,000	0	25,000	42-755-495-7410-1314
Equipment purchases	0	0	115,000	42-755-495-7410-0000
Vactor Truck (replacement)	0	280,000	0	42-755-495-7410-0000
Show Low South - Land Exchange	15,000	15,000	0	45-770-495-7400-0000
Wastewater Total	6,017,700	11,509,800	10,213,658	
<u>Water</u>				
Fairway Park 43rd way.cul.cir.loop	0	0	528,400	43-760-495-7310-15##
Show Low Heights 10th Dr	56,400	0	0	43-760-495-7310-1110
Show Low Heights	150,000	0	0	43-760-495-7310-1220
Show Low Heights - FINAL	425,000	165,400	0	43-760-495-7310-1315
Burke to 11th Pl, 10th from cooley to OLR	60,000	60,000	0	43-760-495-7310-1221
4th Ave from Cooley to Old Linden	0	0	155,000	43-760-495-7310-15##
Scotts Pine Meadow	391,700	0	0	43-760-495-7310-1222
Pineview - PRV and Connections	275,800	561,400	0	43-760-495-7310-1223
Fools Hollow & Park Valley Water Purchase	2,000,000	325,800	189,500	43-760-495-7300-1225
Water Plant Reserve	100,000	0	0	43-760-495-7100-0000
11th Ave from Owens & McNeil	0	68,000	0	43-760-495-7310-1408
Savage from Central to Sylvester	0	165,000	165,000	43-760-495-7310-1409
Upsize 4" Main to 8" from Well 3A to Webb Rd	0	145,000	145,000	43-460-495-7310-1410
General Improvements	100,000	200,000	200,000	43-760-495-7310-0000
Backhoe	0	0	0	43-760-495-7410-0000
One-ton Truck with Service Body	53,800	0	0	43-760-495-7420-0000
6-Wheel Dump with plow (replacement)	0	157,000	0	43-760-495-7420-0000
Water Total	3,612,700	1,847,600	1,382,900	
Total Capital	18,749,700	25,623,100	24,278,218	
<u>CIP Reserves</u>				
Transit	0	0	0	15-530-490-8140-0000
Open Space Development Impact Fees	0	0	0	25-400-490-8140-0000
Parks & Recreation Facilities Impact Fees	14,400	5,300	5,300	26-400-490-8140-0000
Improvement District #5	136,800	0	0	35-730-490-8140-0000
Improvement District #6	510,400	465,000	465,000	36-735-490-8140-0000
Improvement District #7	119,900	92,900	92,900	37-737-490-8140-0000
Water Operations	134,100	0	0	43-760-490-8140-0000
Water Development Impact Fees	0	0	0	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
Wastewater Capacity Fees	93,200	147,600	147,600	53-765-490-8140-0000
Refuse Collection	131,200	145,300	145,300	47-780-490-8140-0000
Show Low Bluff CFD - SA	195,500	0	172,600	75-730-490-8140-0000
Show Low Bluff CFD - GO	572,100	0	613,300	76-730-490-8140-0000
Water Total	1,907,600	856,100	1,642,000	
Total Capital and CIP Reserves	20,657,300	26,479,200	25,920,218	

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

ENGINEERING	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Show Low Aerial Photography Update	\$0	\$0	\$0	\$200,000	\$0	\$200,000
Engineering Totals	\$0	\$0	\$0	\$200,000	\$0	\$200,000
COMMUNITY SERVICES	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Show Low Lake Restrooms - 1	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Cemetery Expansion	\$0	\$50,000	\$0	\$50,000	\$0	\$100,000
Open Space Preservation	\$50,000	\$0	\$50,000	\$0	\$0	\$100,000
Trails - General (Grant Funded in 2014)	\$100,000	\$0	\$100,000	\$0	\$0	\$200,000
City Entrance Sign Makeover	\$120,000	\$0	\$0	\$0	\$0	\$120,000
Old Pavilion Improvements	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Nikolaus Homestead Park Lighting	\$0	\$0	\$0	\$0	\$450,000	\$450,000
Show Low Lake Restrooms - 2	\$0	\$125,000	\$0	\$0	\$0	\$125,000
Library Addition	\$0	\$200,000	\$0	\$0	\$0	\$200,000
** City Park Playground	\$0	\$50,000	\$0	\$0	\$0	\$50,000
** City Park Streets / Trails Makeover	\$0	\$200,000	\$0	\$0	\$0	\$200,000
** Little League Playground	\$0	\$50,000	\$0	\$0	\$0	\$50,000
** Parks / Facility Maintenance Facility	\$0	\$180,000	\$0	\$0	\$0	\$180,000
** New Little League Field	\$0	\$0	\$300,000	\$0	\$0	\$300,000
Nikolaus Homestead Park Phase III	\$0	\$0	\$150,000	\$0	\$0	\$150,000
** Dog Park Parking Lot	\$0	\$0	\$0	\$50,000	\$0	\$50,000
** City Park Restroom Remodel	\$0	\$0	\$0	\$150,000	\$0	\$150,000
Frontier Park Playground and Pavilion	\$0	\$0	\$0	\$150,000	\$0	\$150,000
McCarty Park Restroom	\$0	\$0	\$0	\$100,000	\$0	\$100,000
Cooley Clark Statue Bronze	\$0	\$0	\$0	\$80,000	\$0	\$80,000
Deuce of Clubs Tree Irrigation System	\$0	\$0	\$0	\$50,000	\$0	\$50,000
City Campus Upgrades	\$0	\$0	\$0	\$100,000	\$0	\$100,000
Aquatic Center Parking Lot Expansion	\$0	\$0	\$0	\$150,000	\$0	\$150,000
** Senior Field Terrace Replacement	\$0	\$0	\$0	\$75,000	\$0	\$75,000
Rodeo Grounds	\$0	\$0	\$0	\$2,000,000	\$0	\$2,000,000
**Little League Field Artificial Turf	\$0	\$0	\$0	\$0	\$175,000	\$175,000
**Show Low City Park Sidewalks	\$0	\$0	\$0	\$0	\$75,000	\$75,000
Archibeque Park Fencing & Parking Lot Paving	\$0	\$0	\$0	\$0	\$75,000	\$75,000
**City Park Trail Workout Equipment	\$0	\$0	\$0	\$0	\$55,000	\$55,000
Nikolaus Homestead Park Ball Field Turf (New)	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Show Low Lake Fishing Docks	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Community Service Totals	\$420,000	\$855,000	\$600,000	\$2,955,000	\$880,000	\$5,710,000
PLANNING AND ZONING	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Upgrade existing building permit software	\$50,000					\$50,000
Sidewalk Connectivity	\$0	\$350,000	\$350,000	\$350,000	\$180,000	\$1,230,000
Planning and Zoning Totals	\$50,000	\$350,000	\$350,000	\$350,000	\$180,000	\$1,280,000
POLICE	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Communication Equipment (Replacement)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Public Safety Complex	\$0	\$720,000	\$0	\$6,000,000	\$0	\$6,720,000
Special Response Team truck (Replacement)	\$0	\$0	\$300,000	\$0	\$0	\$300,000
PD Master Plan	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Animal Control Facility Improvements	\$0	\$0	\$20,000	\$0	\$200,000	\$220,000
Police Range Improvements	\$0	\$0	\$0	\$0	\$200,000	\$200,000
4x4 Patrol Vehicles	\$0	\$110,000	\$110,000	\$0	\$0	\$220,000
New Radio Tower	\$0	\$20,000	\$0	\$200,000	\$0	\$220,000
Police Totals	\$110,000	\$900,000	\$480,000	\$6,250,000	\$450,000	\$8,190,000

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

PUBLIC WORKS & STREETS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
R & R Program (Crack Sealing, Maintenance, Slurry Seal, Re-Striping, Reconstruction)	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000
Lower power lines Deuce of Clubs and install lights	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Asphalt Zipper	\$125,000	\$0	\$0	\$0	\$0	\$125,000
Install Decorative Lighting (Cooley & 9th Lights)	\$128,500	\$0	\$0	\$0	\$0	\$128,500
Bucket Truck (New)	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Drainage Project-Owens & McNeil	\$80,000	\$0	\$0	\$0	\$0	\$80,000
Show Low Heights - Rebuild Rd., Curb & Sidewalks	\$1,415,000	\$0	\$0	\$0	\$0	\$1,415,000
Street Sweeper-Mechanical (Replacement)	\$210,000	\$0	\$0	\$0	\$0	\$210,000
6-Wheel Dump with Plow (Replacement)	\$180,000	\$0	\$0	\$0	\$0	\$180,000
10-Wheel Dump with Plow and Spreader (Replacement)	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Scott Ranch Road, Phase II	\$0	\$6,700,000	\$0	\$0	\$0	\$6,700,000
Show Low Lake Road Overlay Phase 2	\$0	\$160,000	\$0	\$0	\$0	\$160,000
New Truck w/plow	\$0	\$60,000	\$0	\$0	\$0	\$60,000
Owens from 11th Street to Malipai	\$0	\$225,000	\$0	\$0	\$0	\$225,000
Fairway Park-Rebuild Roads	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000
Rogers Loop	\$0	\$0	\$90,000	\$0	\$0	\$90,000
Motor Grader (Replacement)	\$0	\$0	\$0	\$350,000	\$0	\$350,000
Westwood Subdivision Rebuild Roads	\$0	\$0	\$0	\$250,000	\$0	\$250,000
West McNeil, from Fox Run to DOC	\$0	\$0	\$0	\$300,000	\$0	\$300,000
Cooley Improvements from Central to 4th Ave	\$0	\$0	\$0	\$150,000	\$0	\$150,000
Snow Fighting Equipment Building	\$0	\$0	\$0	\$0	\$250,000	\$250,000
E Thornton	\$0	\$0	\$0	\$0	\$315,000	\$315,000
6th Street Improvements	\$0	\$0	\$0	\$0	\$200,000	\$200,000
8th Street Roadway Connection (near Elks Lodge)	\$0	\$0	\$0	\$0	\$225,000	\$225,000
Asphalt Laydown Machine	\$0	\$0	\$0	\$0	\$160,000	\$160,000
950 Loader	\$0	\$0	\$0	\$0	\$365,000	\$365,000
Mechanic Service Truck	\$0	\$0	\$0	\$0	\$70,000	\$70,000
Water Truck	\$0	\$0	\$0	\$0	\$220,000	\$220,000
Public Works & Street Totals	\$2,988,500	\$7,645,000	\$1,590,000	\$1,550,000	\$2,305,000	\$16,078,500
Projects previously requested but not funded.						
WASTEWATER	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
General Improvements/Modifications (>\$10,000<\$50,000)	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
Manhole Replacement - Inflow and infiltration Reduction Program	\$188,000	\$188,000	\$188,000	\$188,000	\$188,000	\$940,000
Show Low South Land Exchange	\$15,000	\$0	\$0	\$0	\$0	\$15,000
Abandon Whipple Lift Station	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Backhoe (Replace 550)	\$110,000	\$0	\$0	\$0	\$0	\$110,000
5th Place and 6th Place	\$438,000	\$0	\$0	\$0	\$0	\$438,000
Line upgrade (8" to 15") - E. Owens to McNeil	\$121,550	\$0	\$0	\$0	\$0	\$121,550
Camp Town Mainline Realignment	\$190,000	\$0	\$0	\$0	\$0	\$190,000
Days Inn	\$75,000	\$0	\$0	\$0	\$0	\$75,000
30th and Merrill Phase 2	\$170,000	\$0	\$0	\$0	\$0	\$170,000
F550 or equivalent truck with dump bed & plow	\$65,000	\$0	\$0	\$0	\$0	\$65,000
305 Mini Excavator or equivalent (New)	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Bagnal Wash	\$0	\$100,000	\$0	\$0	\$0	\$100,000
McNeil from 4th to 8th	\$0	\$430,000	\$0	\$0	\$0	\$430,000
Westwood Subdivision	\$0	\$300,000	\$0	\$0	\$0	\$300,000
McNeil Acres FY 2015, 2016 or 2017	\$0	\$0	\$610,000	\$0	\$0	\$610,000
14th Loop	\$0	\$0	\$210,000	\$0	\$0	\$210,000
Sierra Vista Subdivision	\$0	\$0	\$387,000	\$0	\$0	\$387,000
24 Dr. Sewer Main Replacement	\$0	\$0	\$400,000	\$0	\$0	\$400,000
Hilltop Sewer Replacement	\$0	\$0	\$0	\$240,000	\$0	\$240,000
11th Street Sewer Replacement	\$0	\$0	\$0	\$328,000	\$0	\$328,000
W Cooley Sewer Improvements	\$0	\$0	\$0	\$540,000	\$0	\$540,000
6th Street Sewer Trunkline Improvements	\$0	\$0	\$0	\$375,000	\$0	\$375,000
Savage Sewer Line Replacement	\$0	\$0	\$0	\$972,000	\$0	\$972,000
F-450 or Approved Equal Replacement	\$0	\$0	\$0	\$0	\$60,000	\$60,000
F-250 or Approved Equal Replacement	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Backhoe Replacement	\$0	\$0	\$0	\$0	\$120,000	\$120,000
Wastewater Totals	\$1,847,550	\$1,318,000	\$2,095,000	\$2,943,000	\$718,000	\$8,921,550
Projects previously requested but not funded.						
		129				

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

WATER	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Improvements	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000
Deuce of Clubs NPC to Central	\$560,000	\$0	\$0	\$0	\$0	\$560,000
Backhoe (Replacement)	\$120,000	\$0	\$0	\$0	\$0	\$120,000
New Well	\$70,000	\$700,000	\$0	\$0	\$0	\$770,000
Water Treatment Plant	\$0	\$3,850,000	\$0	\$0	\$0	\$3,850,000
F-250 4x4 or equivalent	\$50,000	\$0	\$0	\$0	\$0	\$50,000
4th Ave from Cooley to Old Linden Rd	\$155,000	\$0	\$0	\$0	\$0	\$155,000
Fairway Park, Phase II	\$825,000	\$0	\$0	\$0	\$0	\$825,000
Mills from Owens to 6th Place	\$0	\$130,000	\$0	\$0	\$0	\$130,000
304D Mini-excavator (Replacement)	\$0	\$75,000	\$0	\$0	\$0	\$75,000
Fairway Park, Phase III	\$0	\$640,000	\$0	\$0	\$0	\$640,000
McNeil and 1st Drive	\$0	\$0	\$125,000	\$0	\$0	\$125,000
McNeil From S 5th Place to DOC	\$0	\$0	\$225,000	\$0	\$0	\$225,000
Small Hydro-Vac	\$0	\$0	\$0	\$250,000	\$0	\$250,000
16th Ave Waterline Replacement	\$0	\$0	\$0	\$150,000	\$0	\$150,000
Park Valley-Fools Hollow AC Replacement (Phase I)	\$0	\$0	\$0	\$0	\$525,000	\$525,000
Fawnbrook	\$0	\$0	\$0	\$0	\$500,000	\$500,000
Show Low South Pressure Zone Re-Design	\$0	\$0	\$0	\$0	\$100,000	\$100,000
8th Avenue 12" Connection	\$0	\$0	\$0	\$0	\$65,000	\$65,000
F-150 4x4 or equivalent	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Water Totals	\$2,180,000	\$5,795,000	\$750,000	\$800,000	\$1,640,000	\$11,165,000
Projects previously requested but not funded.						
AIRPORT	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Update sign and marking plan and remark TWY A, A1, A2, A4, and A5	\$80,000	\$0	\$0	\$0	\$0	\$80,000
Wildlife Hazard Management Plan and implementation	\$70,000	\$0	\$0	\$0	\$0	\$70,000
Rehab Rwy 6/24 (72,000 ft x 100 ft) Mill & Overlay	\$2,200,000	\$0	\$0	\$0	\$0	\$2,200,000
Purchase Ground Power Unit & Aircraft Tug	\$53,000	\$0	\$0	\$0	\$0	\$53,000
Construct de-icing containment facility at terminal apron	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Update Airport Master Plan	\$0	\$250,000	\$0	\$0	\$0	\$250,000
EA to Construct Rwy 18/36 and parallel Twy D	\$0	\$350,000	\$0	\$0	\$0	\$350,000
Install Engineered Material Arresting System (EMAS) on runway 6 approach threshold	\$0	\$0	\$3,500,000	\$0	\$0	\$3,500,000
Design runway 18/36 (5,500 ft x 75 ft) and Parallel taxiway.	\$0	\$0	\$400,000	\$0	\$0	\$400,000
Design Apron expansion east of terminal building (16,000 sq. yd.)	\$0	\$0	\$0	\$150,000	\$0	\$150,000
Construct apron east of terminal building (16,000 Sq Yds)	\$0	\$0	\$0	\$0	\$1,700,000	\$1,700,000
Construct Runway 18/36 (5,500 ft x 75 ft) and Parallel taxiway.	\$0	\$0	\$0	\$0	\$6,000,000	\$6,000,000
Airport Totals	\$2,703,000	\$600,000	\$3,900,000	\$150,000	\$7,700,000	\$15,053,000
CAPITAL IMPROVEMENTS PLAN TOTALS	\$10,299,050	\$17,463,000	\$9,765,000	\$15,198,000	\$13,873,000	\$66,598,050



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.