

City of Show Low, Arizona



FY2019 Final Budget

*Justin Johnson, Administrative Services Director
Resolution #R2018-18
Adopted June 19, 2018*

City of Show Low, Arizona
FY2019 Final Budget



MAYOR

Daryl Seymore

Vice-Mayor

Brent Hatch

Council Members

Gene Kelley

John Leech Jr.

Connie Kakavas

Rennie Crittenden

Mike Allsop

City Staff

Ed Muder, City Manager

Morgan Brown, City Attorney

Stephen Price, City Magistrate

Justin Johnson, Administrative Services Director

Jay Brimhall, Community Services Director

Joseph Shelley, Police Chief

William Kopp, Public Works Director

Justen Tregaskes, Planning & Zoning Director

Ann Kurasaki, City Clerk

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Acronyms

ADOR – Arizona Department of Revenue

ASRS – Arizona State Retirement System

CFD – Community Facility District

CIP – Capital Improvement Plan

CPI – Consumer Price Index

DIF – Development Impact Fee

FARE – Fines/Fees and Restitution Enforcement

FTE – Full Time Equivalent

FTG – Fill the Gap

FY – Fiscal Year

HURF – Highway User Fund

JCEF – Judicial Collection Enhancement Funds

GAAP – Generally Accepted Accounting Principles

GADA – Greater Arizona Development Authority

GFOA – Government Finance Officers Association

GIS – Geographical Information Services

G.O. Bond – General Obligation Bond

LTAf – Local Transportation Assistance Fund

M & O – Maintenance and Operation

MCAT – Major Crimes Apprehension Team

MGD – Millions of Gallons per Day

MPC – Municipal Property Corporation

NACOG – Northern Arizona Council of Governments

PSPRS – Public Safety Retirement System

PTO – Paid Time Off

QECB – Qualified Energy Conservation Bond

SLID – Street Light Improvement District

SRO – School Resource Officer

R & R – Repair & Replacement

ROW – Right of Way

TPT – Transaction Privilege Tax

WIFA – Water Infrastructure Financing Authority

WWTP – Waste Water Treatment Plant



Show Low is the commercial and tourism hub of the White Mountains. Established in 1870 and incorporated in 1953, Show Low is located in Southern Navajo County at an elevation of 6,350 feet. Our City is 175 miles northeast of Phoenix and 195 miles north of Tucson. Show Low's estimated population is 11,096 with a land are of approximately 65 square miles.

GFOA Certificate of Achievement for Excellence in Financial Reporting



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Show Low
Arizona**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2017

Christopher P. Morill

Executive Director/CEO

CITY OF SHOW LOW

FY2019 FINAL BUDGET

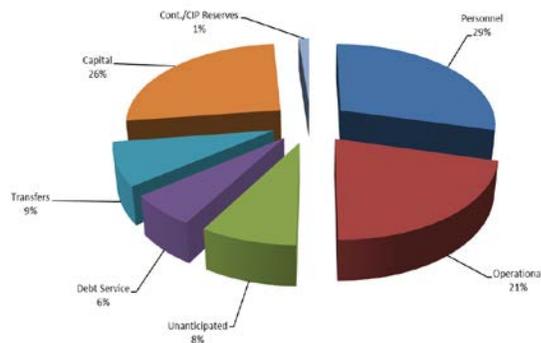
June 19, 2018

Honorable Mayor and City Council:

We are pleased to submit to you the Final budget for the City of Show Low for fiscal year 2019 (July 1, 2018 through June 30, 2019). This budget is the culmination of a collaborative effort by all City departments to deliver a budget that meets the Council's goals for this fiscal year within existing financial constraints.

This year's final budget of **\$58,607,593** includes:

1. \$17,138,053 for Personnel Costs
2. \$11,244,461 for Operational Costs
3. \$3,802,336 for inter-fund transfers
4. \$2,189,831 for Debt Service
5. \$19,410,507 for Capital
6. \$822,406 for Contingencies/CIP Reserves
7. \$4,000,000 for Unanticipated

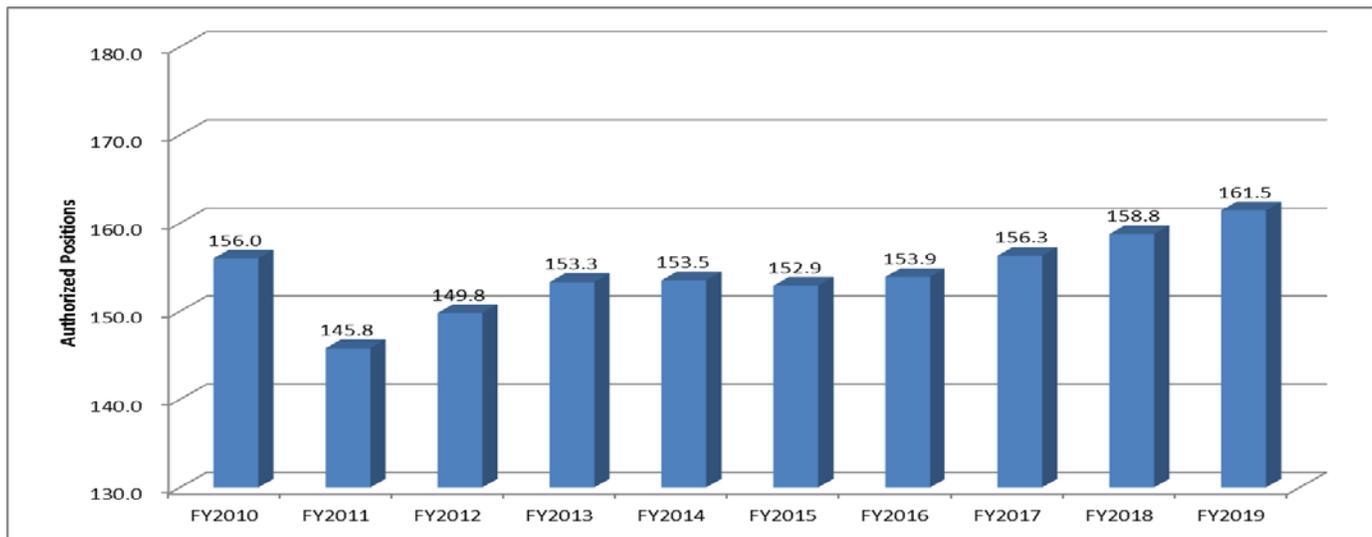


Revenue collection levels are projected to continue at current levels. Our single most significant source of General Fund income is the local sales tax (TPT). Based on current trends, sales tax collections for FY2018 are anticipated to be \$11.0 million, exceeding our budget estimates by \$1.25 million (13.1%). As with state-shared revenues, this is a number that is conservatively estimated and programmed in the budget at 95%.

Building-related revenues are continuing to show signs of improvement. Non-grant revenues in the General Fund are projected to decrease by approximately \$386,914 (2.38%) from the FY2018 ending estimates. This type of decrease from our ending forecast is expected based upon our conservative budgeting philosophy that programs local sales tax and state-shared revenue amounts at 95% of actual estimates. This more conservative approach will allow us more flexibility in addressing any financial challenges or revenue modifications that may arise throughout the fiscal year. When compared to the FY2018 amended budget, non-grant revenue in the General Fund is anticipated to increase by \$971,298 (6.51%). This increase is due to increased state shared revenues, an increase in estimated city sales tax based on the FY2017 actual and FY2018 estimated collections, and the addition of the Cemetery, Airport, and Aquatic Center in the General Fund. As presented, the budget is balanced, conservative, and fiscally sound.

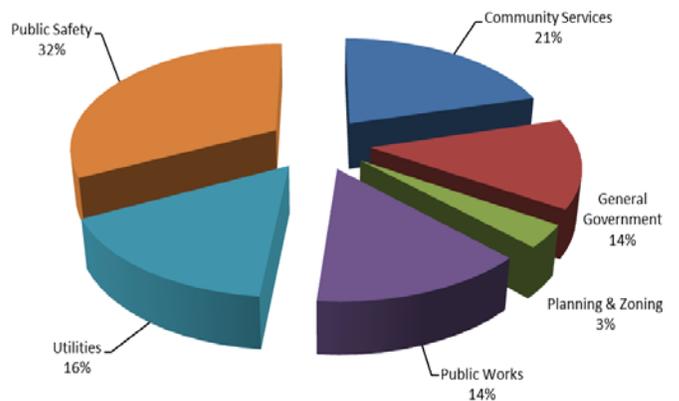
State-shared revenue distributions included in the budget for FY2019 are based on Arizona Department of Revenue (ADOR) estimates. ADOR estimates that distributions to the city in FY2019 will increase approximately \$156,332 (2.6%) from FY2018. As state-shared revenues make up approximately 10.8% of total revenue and 18.5% of General Fund and Highway User Revenue Fund (HURF) revenues, any changes to these projections will have a direct impact on our operations.

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



Personnel:

Overall, the number of authorized positions citywide is 161.5 FTEs, an increase of 2.7 FTE’s from FY2018 and a total reduction of 12.6 FTEs (7.3%) from our highpoint in FY2009. This increase is a result of a decrease in FTEs for the Magistrate Court (0.5), the reduction in Police Assistants and part-time personnel in the Police Department (0.8), and the merger with Pinetop/Lakeside Police Communications. 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 \$17.1 million in personnel costs across all funds and departments, an increase of 34.4% over the FY2018 amended budget (10.9% without the additional PSPRS funding). The following are some of the driving factors in this expenditure area:

- We have budgeted to pay \$3.0 million to the unfunded PSPRS liability.
- A 2.0% COLA (Cost of Living Adjustment) increase is included for all regular employees in addition to a one-time bonus dependent on revenue collections. Estimated increase cost: \$232,912, plus benefits.
- Mandatory retirement contribution rates have been adjusted for the Arizona State Retirement System. The combined rate for FY2019 is 23.6% (an increase of 0.3%) over FY2018 which both the employee and the City pay equally at a rate of 11.80%. Estimated cost: \$674,848.
- Mandatory retirement contribution rates have been adjusted for the Public Safety Retirement System in the form of a three-tiered program. The combined rate for FY2019 is 53.35% (an increase of 3.1% over FY2018) of which the employees who began PSPRS membership after July 19, 2011 will pay 11.65% and the City will pay 41.70%. Employees who began PSPRS membership on or before July 19, 2011 will pay 7.65% and the City will pay 41.70%. Any employee who began PSPRS membership on or after July 1, 2017 will pay 9.94% and the City will pay 39.64%. Estimated cost: \$934,120.
- 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: \$164,822 (a 10% increase over FY2018). The increase accounts for a full PTO payout for the retirement of personnel.

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 final FY2019 budget:

- For FY2018 the tax rate for the Street Light Improvement District (SLID) is \$0.1401. This year (FY2019) the tax rate will remain at \$0.1401 due to an increase in assessed valuations. With assessed valuations increasing, staff is recommending no increase in the tax rate, however there is an increase in the assessment to \$224,000 (an increase of 2.8% over FY2018).
- Operational reserves have been established for all operating funds. This includes the General Fund, Water, and Wastewater Funds. The General Fund reserves include the voter-mandated \$1.0 million and cover all General Fund-subsidized funds including HURF, Aquatics, Airport, and Cemetery. These reserves are NOT budgeted to be expended.
- The recommended budget includes \$850,000 of general fund reserves to go towards the unfunded liability in PSPRS.

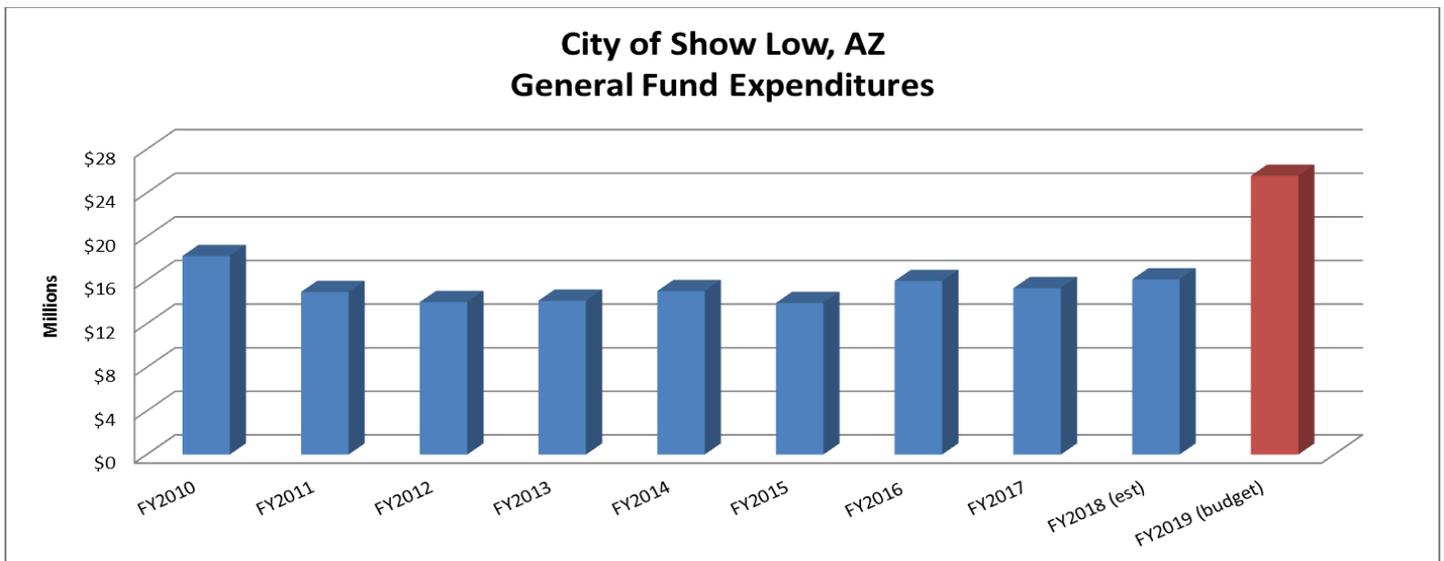
Fund	Operating Reserve Goal	FY2019 Set-aside
General Fund	\$ 2,925,890	\$ 2,137,363
Water Operations	\$ 753,100	\$ 750,000
Wastewater Operations	\$ 17 483,857	\$ 485,000

Capital Projects

For FY2019, capital projects proposed for all funds total approximately \$19,410,507. Projects include equipment purchases, road improvements, overlays, water and sewer line replacements, regional airport enhancements, new sidewalks, and FY2018 projects carried forward. 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 160](#)).

General Fund

The General Fund is the major operating fund of the City with proposed expenditures for FY2019 totaling \$28,564,174. This is an increase of \$10,122,394 (54.9%) over the FY2018 amended budget and an increase of \$12,495,519 (77.8%) over the FY2018 estimated actual. The increase in budget is due mainly to an **additional \$3.0 million being budgeted towards the PSPRS unfunded liability**, and the addition of the Cemetery, Airport, and Aquatic Center to the General Fund. The General Fund expenditures increase \$7,122,394 (38.6%) over the FY2018 amended budget and \$9,495,519 (59.1%) over the FY2018 estimated actual without the additional PSPRS contribution of \$3.0 million. Based on our conservative budget practices, it is anticipated that actual expenditures will be less than the budget.



Highway User Revenue Fund (HURF)

In alignment with the Council’s goals, street maintenance and repair continues to be a priority for the City and it is reflected in this budget. The annual repair and replacement account is programmed at \$475,000, an account used exclusively for the annual slurry sealing, crack sealing, and striping projects. The intent of this program is to slurry every public street and parking lot in the City every six years. This program is reevaluated as part of the CIP process each year to ensure that all of our new and expanded roads are included in the program and that adequate funding is set aside.

Enterprise Funds

The Water, Wastewater, and Sanitation Funds all continue to be in satisfactory financial condition. The Water Fund has a treatment plant reserve (\$1.3 million) account being accumulated and has a fully funded operational reserve. The Wastewater Fund is currently operating within existing resources and has a fully funded operational reserve.

Summary

The budget for FY2019 provides for the continuation of basic services and necessary capital projects in Show Low. The budget continues to take a very conservative approach to providing necessary public services that impact the safety and enjoyment of our citizens. Staff will continue to be vigilant and monitor resources and expenses carefully as we move forward.

Council has committed to reduce debt and the unfunded liability with PSPRS will be treated as debt. The budgeted expenditure of \$3.0 million to be paid towards PSPRS in FY2019 is intended to reduce this debt and we will continue to work towards the reduction of debt going forward.

This message is intended to provide a brief overview of the recommended budget for FY2019. More detailed information about each City function, and proposed capital projects, is available in the various sections of this recommended budget document. Our scheduled town hall and budget study sessions will offer further discussion on all of the information presented in this document and ensure that our final adopted budget matches the goals of the Council and the needs of our community.

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

Respectfully submitted,

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

Ed Muder,
City Manager

Mayor and City Council Members



Mayor Daryl Seymore

Terms of Office:

Mayor: June 2016-December 2020

Council member: June 2004-June 2012

Committee Assignments:

Tribal Relations (Liaison)

White Mountain Regional Transportation Committee

Capital Improvements Plan/Streetlight/Sidewalk

Committee



Vice-Mayor Brent Hatch

Term of Office:

December 2012-December 2018

Committee Assignments:

Capital Improvements Plan/Streetlight/Sidewalk
Committee

Tribal Relations (Liaison)



Council Member Mike Allsop

Term of Office:

October 2009 – December 2018

Committee Assignments:

Meals on Wheels/Senior Center

Show Low Main Street



Council Member John Leech, Jr.

Term of Office:

June 2010 – December 2018

Committee Assignments:

NACOG



Council Member Rennie Crittenden

Term of Office:
June 2012-December 2020
June 2006-June 2010

Committee Assignments:
Transit Advisory Committee
Show Low Chamber of Commerce



Council Member Gene Kelley

Term of Office:
January 1995-December 2020

Committee Assignments:
Aviation Advisory Committee

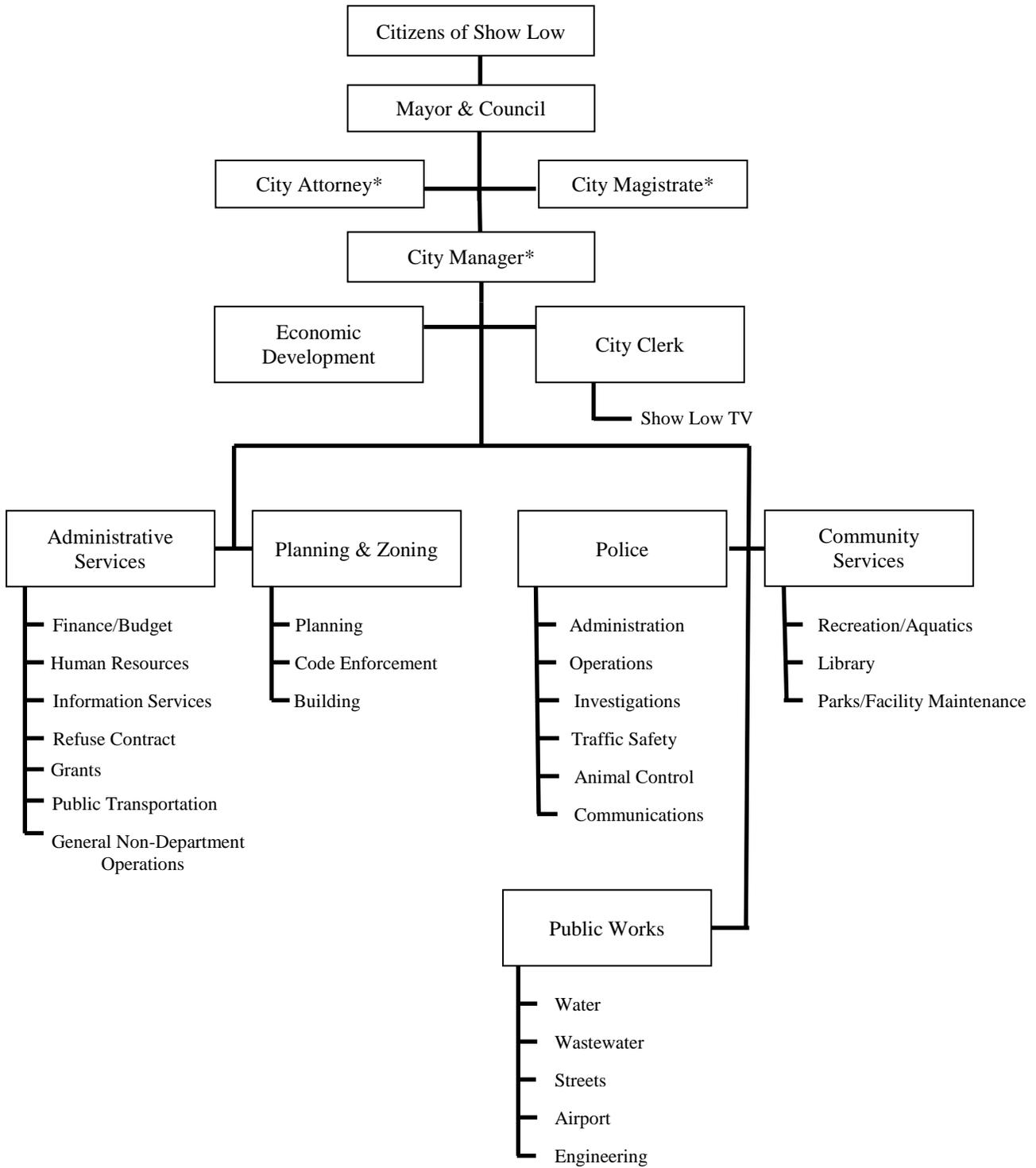


Council Member Connie Kakavas

Term of Office:
June 2012-December 2020

Committee Assignments:
Parks and Recreation Advisory Committee

Organizational Chart



*Appointed by Council

Personnel Listing by Department

Department	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FTE Increase (Decrease)
City Attorney	1.6	1.6	1.6	1.6	1.6	1.6	1.6	-
City Manager	2.0	2.0	2.0	2.0	2.0	2.0	2.0	-
City Magistrate	3.0	3.0	2.5	2.5	2.5	2.5	2.0	(0.5)
City Clerk	2.0	2.0	2.0	2.0	2.0	2.0	2.0	-
Administrative Services	10.0	10.0	10.0	10.0	10.0	10.0	10.0	-
Planning & Zoning	4.5	4.5	4.5	4.5	4.5	4.5	5.5	1.0
Library	8.0	8.0	8.0	8.0	8.0	8.5	8.5	-
Information Services	2.0	2.0	2.0	2.0	2.0	2.0	2.0	-
Parks Maintenance	3.0	3.0	7.0	8.0	8.0	8.0	8.0	-
Facilities Maintenance	4.0	4.0	0.0	0.0	0.0	-	-	-
Engineering	6.0	6.0	6.0	6.0	6.0	6.0	6.0	-
Police	49.1	49.1	48.4	48.4	49.4	50.1	52.3	2.2
Recreation	14.2	14.4	14.8	14.80	14.80	14.8	14.8	-
City 4 TV	2.3	2.3	2.3	2.3	2.3	2.3	2.3	-
Community Services Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0	-
Streets	11.0	11.0	11.0	11.0	11.0	11.0	11.0	-
Airport	4.1	4.1	4.1	4.1	4.5	5.5	5.5	-
Wastewater	10.0	10.0	10.0	11.0	12.0	12.0	12.0	-
Water	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>	<u>14.0</u>	<u>14.0</u>	14.0	14.0	-
Total	153.8	154.0	153.2	154.2	156.6	158.8	161.5	2.7

Elected and Commission

City Council	7.0	7.0	7.0	7.0	7.0	7.0	7.0	-
Planning & Zoning Commission	7.0	7.0	7.0	7.0	7.0	7.0	7.0	-

Mission Statement

The City of Show Low
is dedicated to exceeding expectations
and enhancing quality of life through:

Commitment
Opportunities
Service
Leadership



...as we work together with our community.

Strategic Goals

Infrastructure Preserve Existing Assets

Appearance

- City Fleet, Facilities, Parks, Streets
- Image is everything



Maintain Standards

- Parks Maintenance
- Replacement programs

Protect Investment

- PW & Parks Buildings
- Maintain Infrastructure
- Water/Sewer systems are financially self-sustaining



Reserves

- Maintain a safety net

Quality of Life

Community

- Volunteerism/Community Service
- Family Focus in Parks
- Year-round Trails
- Public & Private Beautification
- Community Gathering Places



Downtown Development

- Expand on what we have created
- Encourage retail development
- Parking - Walking

Information and Education

- Promote/Market City
- Calendar Events
- SLTV/Website
- Social Media
- Quarterly Newsletter



Community Safety

- Street Design
- Speed Warning Signs
- Cameras/Security in city facilities

Economic/Community Development

Recreation as Economic Development

- Tournaments – City/School/Private
- Long term/repeat events
- Facility Enhancement
- Natural/Cultural Resources



Focused Future and Education

- Follow Through
- Implementation
- Residential/Commercial Development
- Appealing to residents, visitors and businesses

Retail/Commercial Expansion

- Retail
- Dining
- Jobs



Community Partnerships

- White Mountain Partnership
- Motel/Hotel Owners
- Tourism Promotion
- Chamber of Commerce

Organization

Strategic and Master Plans

- In place – provide direction
- Implementation
- Maximize technology

Employees

- Provide quality service
- Attract, Compensate, retain
- Communication
- Safety



Emergency Preparedness

- Balance
- Communication

Community Partnerships

- Regional Cooperation and Leadership

Community Profile



Show Low was named after a marathon poker game played between two early settlers. They decided there was not enough room for both of them in the community and agreed to let a game of cards decide who was to get the 100,000 acre ranch and who was to move on. According to the story, one of them said, "If you can show low, you win." The other one turned up the deuce of clubs and replied, "show low it is." Show Low got its name from that card game and Show Low's main street is named "Deuce of Clubs" in remembrance.

Show Low was founded in 1870, incorporated in 1953, and is not only the largest city in the White Mountains of Northeastern Arizona it is one of the fastest growing cities in northern Arizona. Show Low is also the business hub and marketing center of the area.

Demographics

	City of Show Low	Navajo County	State of Arizona
Population/Age			
Total Population ⁵	11,377	107,499	6,392,017
Male Population ³	5,173	53,777	3,175,823
Female Population ³	5,487	53,672	3,216,194
Median Age ³	42.4	34.7	35.9
65 years and older ³	2,059	14,241	881,831
Labor Force/Income/Unemployment			
Average Labor Force ⁴	4,519	40,657.8	3,163,985
Median Income ¹	42,614	35,921	50,255
Unemployment Rate ²	6.8%	9.6%	5.9%
Race			
White ³	9,601	55,105	4,852,961
Black or African American ³	94	1,414	318,665
American Indian & Alaskan Native ³	589	48,246	353,386
Asian ³	117	838	230,907
Native Hawaiian & Other Pacific Islander ³	31	203	25,106
Some other Race ³	530	4,420	846,031
Household Tenure			
Occupied Housing Units ¹	4,123	34,129	2,412,212
Owner-occupied ¹	2,644	23,882	1,513,861
Renter-occupied ¹	1,479	10,247	898,341
Households by Income¹			
Less than \$10,000	8.1%	15.5%	7.7%
\$10,000 to \$14,999	7.5%	7.5%	5.2%
\$15,000 to \$24,999	13.5%	13.7%	11.1%
\$25,000 to \$34,999	15.8%	12.4%	11.1%
\$35,000 to \$49,999	11.5%	13.5%	14.6%
\$50,000 to \$74,999	17.3%	18.4%	18.5%
\$75,000 to \$99,999	14.8%	8.9%	11.8%
\$100,000 to \$149,999	7.8%	6.9%	12%
\$150,000 to \$199,999	2.4%	1.9%	4.1%
\$200,000 or more	1.1%	1.4%	3.8%
Household Size			
1-person household ¹	27.3%	25.1%	25.9%
2-person household ¹	35.6%	34.1%	42.7%
3-person household ¹	14%	12.7%	11.8%
4-or-more-person household ¹	23%	28%	19.5%

Sources: U.S. Census Bureau, 2011-2015 American Community Survey 5-Year Estimates¹, laborstats.az.gov/local-area-unemployment-statistics (2015 data)², U.S. Census Bureau, 2006-2010 American Community Survey³, laborstats.az.gov/local-area-unemployment-statistics⁴, Economic Estimates Commission Department of Revenue Building⁵

Guide to the Budget Document

Organization of the Budget Document

This document contains fifteen major sections. Each section is described below:

1. The Introduction provides the City Manager's budget message, and over-view of City Council, the organizational structure, mission statement, strategic goals, and the community profile including demographics.
2. The Budget Process section includes information the city's fund structure, budget process, calendar, budget resolution, and budget schedules.
3. The City Policies section includes financial policies, budget policies, and purchasing policies.
4. The Financial Overview section shows the financial picture of the City of Show Low, fund balances, use of funds and the sources of revenue for the funds.
5. The Revenue Detail section provides details on how and where the City of Show Low receives revenues.
6. The General Fund section includes details on all general fund department expenditures and revenues (where applicable). Included in this section are also approved positions within each department and departmental goals.
7. The Special Revenue Fund section includes details on all special revenue fund department expenditures and revenues, approved positions and department goals.
8. The Debt Service Fund section includes information on the city's debt service, including debt service schedules.
9. The Special Districts Fund section includes information on all Special Improvement and Community Facilities Districts within the City of Show Low.
10. The Projects Fund section includes information on projects funded through receipt of grants.
11. The Development Impact Fees section includes the fund balance, expenditure, and revenue details for each of the development impact fees.
12. The Capital Improvements section includes information on the capital projects being budgeted.
13. The Enterprise Funds section includes information on Water, Wastewater, and Refuse. Each Fund show expenditures, revenues, and fund balances.
14. The Five-Year Capital Improvement section details the city's five-year capital improvement plan.
15. The Appendix section includes the mandatory State Budget Forms, Tax Levy Resolution, Fund Balance Analysis, and a glossary.

Fund Structure and Basis for Budgeting

The budget is organized on the basis of funds and are created and maintained for specific purposes. The City of Show Low uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. There are two types of accounting methods used: Modified Accrual and Full Accrual. The basis of account methods used in the City’s Budget and financial statements are as follows:

Funds	Budget Basis	Financial Statement Basis
Wastewater Enterprise Fund	Modified Accrual	Full Accrual
Water Enterprise Fund	Modified Accrual	Full Accrual
Refuse Enterprise Fund	Modified Accrual	Full Accrual
All Other Funds	Modified Accrual	Modified Accrual

The budget basis of accounting for the enterprise funds difference from the financial statement basis primarily due to state law. The major differences are as follows:

- Depreciation expense is not included in the budget
- Capital outlays are budgeted as expenditures and reported as assets in the City’s Financial Statements
- Principal payments on debt are budgeted as expenditures and reported as reductions of the liability in the City’s Financial Statements.

The Modified Accrual basis of accounting for Revenues means revenues are recognized in the period when they become both “measureable” and “available” to finance expenditures of the current period.

The Full Accrual basis of accounting for Revenues means revenues are recorded when they are earned (whether or not cash is received at the time).

The Modified Accrual Basis of accounting for Expenditures means expenditures are generally recorded when a liability is incurred; however debt service expenditures and expenditures related to compensated absences and claims and judgments are recognized to the extent they are due and payable.

The Full Accrual Basis of accounting for Expenditures means expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).

The City of Show Low has two major funds: the Governmental Fund and the Proprietary Fund.

Governmental Funds

Most of the City's basic services are reported in governmental funds. These funds focus on how resources flow in and out with the balances remaining at year-end that are available for spending. These funds are reported using the Modified Accrual method. The major Governmental Fund types used by the city are:

The General Fund – The General Fund is the primary operating fund that supports day-to-day operations including general city government, police services, public works, and community services. There are currently 20 departments within the General Fund.

Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. There are currently six departments within the Special Revenue Funds.

- **HURF** – The HURF (or Streets Fund) is used to account for the City's allocation of State shared tax monies. These funds are used to maintain the city streets through the annual pavement preservation program. In addition to State shared revenues, the HURF Fund receives funds from the General Fund to cover all other operational costs.
- **Street Lighting District** – The Street Lighting districts receives revenue through a Secondary Tax Levy.
- **Public Transportation** – The Public Transportation Fund receives funding from ADOT to cover costs associated with running and maintaining the Four Seasons Connection and White Mountain Connection bus lines. In addition to the ADOT funding, this fund receives money from outside communities through the community partnership program for regional transportation.
- **Special Projects Fund** – The Special Projects fund is dedicated to projects and equipment through grant funding only.

Proprietary Funds

When the City charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported on the accrual basis of accounting. There are three proprietary funds within the city. They are considered Enterprise funds and receive no financial support from any other fund.

Wastewater Fund – The Wastewater Fund accounts for monies collected through monthly wastewater billing and one-time capacity fees. These fees support the operations of the wastewater plant and collection systems, capital projects, annual debt service, and all other operational costs.

Water Fund – The Water Fund accounts for monies collected through monthly water billing and one-time capacity fees. These fees support the operations of the water system, capital projects, annual debt service, and all other operational costs.

Refuse Fund – The Refuse Fund accounts for monies collected through monthly refuse billing. These support the weekly refuse and recycling collection fees, the Annual Project Clean Sweep program, and the excess refuse collection fees.

Budget Process

The City of Show Low's budget process begins in October of each year with the start of the Five-Year Capital Improvement Plan process. By January of each year the City Council has adopted the Five-Year Capital Improvement Plan and the full budget process begins. This process is designed to allow departments the opportunity to reassess goals and objectives and the means for accomplishing them. Each department is asked to look closely at where their actual expenditures and revenues were at the end of the prior fiscal year and where they are six months into the current fiscal year in addition to a five-year forecast for capital projects and equipment.

Needs Assessment

During this process, each department has the opportunity to assess current conditions, programs and needs. Examination of current departmental programs or positions for possible trade-offs, reduction, or elimination is strongly suggested. Departments are encouraged to thoroughly review all programs and services assessing their value and priority to the citizens of Show Low. In addition, departments reassess service level standards and workload indicators and attempt to provide a proper allocation of resources with service and workload estimates. Using this process, departments are asked to prepare preliminary departmental budgets.

Budget Review/Development

The preliminary departmental budgets are due in February of each year. Once all budgets are received the Administrative Services staff along with the City Manager reviews the requests and make any notes and/or adjustments. By the end of February the City Manager, Administrative Services Director, and Administrative Services Analyst have met with each department to discuss their preliminary budgets. By March a Recommended Budget is delivered to the City Manager for review. Further departmental meetings will be made if necessary to ensure the Recommended Budget is balanced and in line with the strategic plan of the City Council.

Budget Adoption/Implementation

At the end of March the Recommended Budget is presented to the City Council. Budget Study Sessions and Town Hall Meetings are held during the month of April. During the Budget Study Sessions City Council has an opportunity to receive detailed explanations of the recommended budget and speak with departments. By the middle of May all budget discussions with the departments, citizens, and council are completed and a Tentative Budget is delivered to Council. Council has until the first part of June to review and request any changes. Council will adopt the Tentative Budget at the first council meeting in June. A public hearing on the Final Budget and adoption of the Final Budget is during the second council meeting in June. The final step in the process is for council to adopt the Secondary Property Tax Levy for the Street Light District. This is done at the second council meeting in July.

Once the City Council adopts the Final Budget and the Secondary Property Tax Levy staff will enter the adopted budget into the accounting software program and print and deliver budget books to staff.

Budget Roles and Responsibilities

Every employee plays a role in budgeting whether in its formation, preparation, implementation, administration, or evaluation. Ultimately, the department Director, through the City Manager, is accountable to the City Council for the performance of their budgets and the specific objectives within their budgets.

Budget Amendments

During the fiscal year it may become necessary to amend line items within the budget. In order for this to happen the Budget Transfer Policy must be followed. Below is a summary of the policy.

- Operating line item transfers within the same department/division are recommended by the Department Director then reviewed and approved by the Administrative Services Director.
- Personnel line item transfers to Operating line items are recommended by the Department Director then reviewed by the Administrative Services Analyst and the Administrative Services Director. Approval is given by the City Manager for transfer to contractual help. City Council must approve transfers to any other Operating line item.
- Capital line item transfers within the same department within Capital line items are recommended by the Department Director, reviewed by the Administrative Services Director, and approved by City Council.
- Capital line item transfers within the same department to an Operating line item or and Operating line item to a Capital line item are recommended by the Department Director, reviewed by the Administrative Services Director and the Administrative Services Analyst, and approved by City Council.

Use of Contingency/Reserves

The use of contingency/reserves is done through the budgeting process and used only for projects not operational costs.

Fund Balance

The City of Show Low operates under a balanced budget requirement; however this does not mean that revenues must equal expenditures. The beginning fund balance can be added to revenues to cover expenses, or revenues can cover expenses plus fund balance. As a general practice, the city does not budget fund balance to support long-term, ongoing expenses. More importantly, the goal of the fund balance is to cover unanticipated drops in revenue.

Performance Measures

The City of Show Low uses performance measures during the budget process to review and examine the level of service to our citizens and how the levels compare to the council's strategic goals. During the course of the year the budget is evaluated and expenditures and revenues are monitored to ensure the performance measures are continuing to provide expected levels of service.

Budget Calendar

<u>Date</u>	<u>Activity</u>
Tuesday, January 16 6:00 P.M.	City Council Budget Study Session
Thursday, January 18 6:00 P.M.	Town Hall Budget Meeting
Friday, February 9	Department budget requests due to Finance – Review and compile requests
Ongoing	City Manager and budget staff review and revise budget requests with departments; develop recommended budget
Tuesday, February 20	City Manager and budget staff begin budget reviews with all departments
Monday, March 26	City Manager review of final recommended budget
Friday, March 3	Recommended budget delivered to Council
Tuesday, April 3 6:00 P.M.	City Council Budget Study Session and Presentation of City Manager’s Recommended Budget
Thursday, April 5 6:00 P.M.	Town Hall Budget Meeting and City Council Budget Study Session
Thursday, April 19 6:00 P.M.	City Council Budget Study Session
Thursday, April 26 6:00 P.M.	City Council Budget Study Session (if needed)
Tuesday, May 15 7:00 P.M.	Presentation of Changes to City Manager’s Recommended Budget and Tentative Budget Overview
Tuesday, June 5 7:00 P.M.	Council Adoption of Tentative Budgets – sets expenditure limitation Publish City’s tentative budget for two consecutive weeks in local paper (Friday, June 10, and Friday, June 17)
Tuesday, June 19 7:00 P.M.	Public Hearing on Final Budget and Council Adoption of Final Budget
Tuesday, July 17 7:00 P.M.	Adopt Secondary Property Tax Levy

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

Budget Resolution

CITY OF SHOW LOW RESOLUTION NO. R2018-18

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA, ADOPTING THE FINAL BUDGET IN THE AMOUNT OF \$58,607,593 FOR THE FISCAL YEAR BEGINNING JULY 1, 2018, AND ENDING JUNE 30, 2019

RECITALS:

WHEREAS, in accordance with the provisions of Arizona Revised Statutes §42-17101 et. seq., the Council of the City of Show Low (the "City Council") did, on June 19, 2018, 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 19, 2018, at the office of the City Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and,

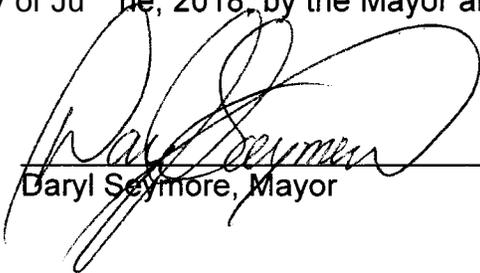
WHEREAS, in accordance with state law and following due public notice, the City Council met on June 19, 2018, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses of tax levies.

ENACTMENTS:

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

That the statements and schedules attached hereto as Exhibit A and incorporated herein by reference are hereby adopted as the budget of the City of Show Low, Arizona, for the fiscal year July 1, 2018, through June 30, 2019.

PASSED AND ADOPTED this 19th day of June, 2018, by the Mayor and Council of the City of Show Low, Arizona.



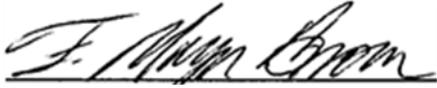
Daryl Seymore, Mayor

ATTEST:



Ann Kurasaki, City Clerk

APPROVED AS TO
FORM:



Morgan F. Brown, City Attorney

Budget Schedule

CITY OF SHOW LOW
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

Fiscal Year	S c h	FUNDS								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	18,441,780	14,119,431	1,510,900	940,275	0	11,696,100	1,816,200	48,524,686
2018	Actual Expenditures/Expenses**	E	11,813,692	4,721,086	560,837	16,252	0	6,247,674	1,075,601	24,435,142
2019	Fund Balance/Net Position at July 1***		5,701,266	2,316,967	748,023	55,333	0	5,642,501	0	14,464,091
2019	Primary Property Tax Levy	B	0	0	0	0		0	0	0
2019	Secondary Property Tax Levy	B	0	239,300	0	0		0	0	239,300
2019	Estimated Revenues Other than Property Taxes	C	21,828,272	9,487,023	1,076,015	226,000	0	8,543,874	2,095,467	43,256,651
2019	Other Financing Sources	D	0	0	0	0	0	0	0	0
2019	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2019	Interfund Transfers In	D	902,222	1,739,713	1,049,715	0	0	100,000	0	3,791,650
2019	Interfund Transfers (Out)	D	2,669,428	372,392	0	220,000	0	529,830	0	3,791,650
2019	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:		0	0	0	0	0	0	0	0
										0
										0
										0
2019	Total Financial Resources Available		25,762,332	13,410,611	2,873,753	61,333	0	13,756,545	2,095,467	57,960,042
2019	Budgeted Expenditures/Expenses	E	28,696,103	12,761,975	1,204,606	371,735	0	13,726,474	1,846,700	58,607,593

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

	2018	2019
1. Budgeted expenditures/expenses	\$ 48,524,686	\$ 58,607,593
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	48,524,686	58,607,593
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 48,524,686	\$ 58,607,593
6. EEC or voter-approved alternative expenditure limitation	\$ 48,524,686	\$ 58,607,593

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

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

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

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

CITY OF SHOW LOW
Tax Levy and Tax Rate Information
Fiscal Year 2019

	2018	2019
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	218,300	239,300
C. Total property tax levy amounts	\$ 218,300	\$ 239,300
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	\$ 218,300	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ 218,300	
C. Total property taxes collected	\$ 218,300	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	0.1401	0.1401
(3) Total city/town tax rate	0.1401	0.1401
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>one</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

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

CITY OF SHOW LOW
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 11,446,865	\$ 10,944,620	\$ 10,500,000
Electric Franchise Tax	267,926	265,595	275,000
Gas Franchise Tax	71,546	76,658	90,000
TV Franchise Tax	55,690	58,904	55,000
Licenses and permits			
Business Licenses	15,700	17,490	15,000
Animal Licenses	1,649	1,959	2,500
Intergovernmental			
Urban Revenue Sharing	1,300,000	1,259,816	1,294,047
Auto in Lieu	616,400	636,845	701,266
State Sales Tax	956,071	1,007,270	1,046,205
Intergovernmental/Grants	246,838	189,097	4,597,620
Charges for services			
Other	727,346	107,188	950,663
Planning and Zoning Fees	308,950	440,584	209,000
Library Fees	17,671	14,180	23,500
Parks and Recreation Fees	101,470	103,074	107,175
Show Low TV Fees	8,300	8,000	10,000
Dispatching Fees	220,000	223,099	500,621
Engineering Fees	1,000	3,188	500
Police Fees	40,525	46,714	33,700
Airport Fees			1,107,400
Aquatic Center			119,100
Cemetery			32,275
Fines and forfeits			
Fines and Forfeitures	128,283	158,023	115,100
Photo Enforcement Collections	3,139	3,777	
Interest on investments			
Interest earned on Investments	40,000	87,524	40,100
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous	5,193	8,723	2,500
Total General Fund	\$ 16,580,561	\$ 15,662,328	\$ 21,828,272

* 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.

SCHEDULE C

SPECIAL REVENUE FUNDS

Highway User Revenue fund						
Highway User Tax	\$	1,459,761	\$	1,413,231	\$	1,484,050
Grants		1,950		1,950		767,150
Other		1,305,455		132,041		1,297,214
	\$	2,767,166	\$	1,547,222	\$	3,548,414
Local Transportation Assistance Fund						
LTA Funding	\$		\$		\$	
Interest on Investments						
	\$		\$		\$	
Street Light Fund						
Other (Property Tax Assessment)	\$	218,000	\$	184,431	\$	239,000
Interest on Investments	\$	300	\$	34	\$	300
	\$	218,300	\$	184,465	\$	239,300
Public Transportation Fund						
Grants	\$	664,343	\$	606,669	\$	589,580
Contributions		182,790		103,293		272,412
Other		167,874		64,147		161,574
Interest on Investments		327		526		
	\$	1,015,334	\$	774,635	\$	1,023,566
Cemetery Fund						
Cemetery Plot Sales	\$	35,000	\$	35,800	\$	
Cemetery Services		4,700		5,275		
Other						
Interest on Investments		585		1,037		
	\$	40,285	\$	42,112	\$	
White Mountain Partnership						
Grants	\$		\$		\$	
Contributions						20,000
Interest on Investments				45		
	\$		\$	45	\$	20,000
Geocaching						
Grants	\$		\$		\$	
Contributions		14,800		14,750		(1,138)
Interest on Investments						
	\$	14,800	\$	14,750	\$	(1,138)
Capital Projects/Grants Fund						
Unanticipated Revenue/Grants	\$	7,000	\$		\$	4,323,325
Grants		34,836		35,520		97,750
	\$	41,836	\$	35,520	\$	4,421,075
Airport Fund						
User Fees/Leases	\$	1,223,380	\$	1,172,599	\$	
Other		15,250		16,615		
Grants		352,447		352,446		
Interest on Investments		400		571		
	\$	1,591,477	\$	1,542,231	\$	
Aquatic Center						
User Fees	\$	119,828	\$	108,036	\$	
Miscellaneous		313,933		90		
	\$	433,761	\$	108,126	\$	

SCHEDULE C

Improvement District #5			
Other (Bonding/Property Tax)	\$		\$
Penalties/Miscellaneous			
Interest on Investments			
	\$		\$
Improvement District #6			
Other (Bonding/Property Tax)	\$	228,000	\$ 226,708
Penalties/Miscellaneous		3,700	3,745
Interest on Investments			113
	\$	231,700	\$ 230,566
Improvement District #7			
Other (Bonding/Property Tax)	\$	52,918	\$ 52,917
Penalties/Miscellaneous			
Interest on Investments		19	19
	\$	52,937	\$ 52,936
Show Low Bluff CFD			
Assessments/Bonding	\$	208,841	\$ 206,021
Penalties/Other		95,842	144,852
Interest on Investments		4,573	47,487
	\$	309,256	\$ 398,360
			\$ 133,385
			101,921
			500
			235,806
Total Special Revenue Funds	\$	6,716,852	\$ 4,930,969
			\$ 9,487,023

DEBT SERVICE FUNDS

Intergovernmental	\$	1,017,461	\$ 10,690	\$ 1,073,015
Interest on Investments		3,700	3,475	3,000
	\$	1,021,161	\$ 14,165	\$ 1,076,015
Total Debt Service Funds	\$	1,021,161	\$ 14,165	\$ 1,076,015

CAPITAL PROJECTS FUNDS

Parks Development Fees	\$		\$	\$
Library Development Fees		13,662	19,072	
Open Space Development Fees				
Parks & Recreation Development Fees			1,115	
Transportation Development Fees		86,276	110,064	40,000
Water Capacity Fees		163,358	244,461	35,500
Wastewater Capacity Fees		197,508	329,337	150,500
Water Development Fees		458	973	
Wastewater Development Fees		10,500	16,624	
Total Capital Projects Funds	\$	471,762	\$ 721,644	\$ 226,000

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

SCHEDULE C

PERMANENT FUNDS

	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____

ENTERPRISE FUNDS

Wastewater Fund			
User Fees	\$ 2,686,648	\$ 2,467,393	\$ 2,903,143
Other	139,546	13,872	
Grants			
Interest on Investments			10,000
	\$ 2,826,194	\$ 2,481,265	\$ 2,913,143
Water Fund			
User Fees	\$ 3,918,619	\$ 3,420,699	\$ 4,353,099
Other	167,730	173,948	183,000
Grants			
Interest on Investments	29,423	32,625	12,500
	\$ 4,115,772	\$ 3,627,272	\$ 4,548,599
Refuse Fund			
User Fees	\$ 821,894	\$ 816,395	\$ 1,080,132
Other			
Interest on Investments	1,204	594	2,000
	\$ 823,098	\$ 816,990	\$ 1,082,132
Total Enterprise Funds	\$ 7,765,064	\$ 6,925,527	\$ 8,543,874

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

INTERNAL SERVICE FUNDS

Medical Self-Insurance			
Premiums	\$ 1,437,541	\$ 1,592,222	\$ 2,093,967
Miscellaneous			
Interest on Investments	5,449	7,890	1,500
	\$ 1,442,990	\$ 1,600,112	\$ 2,095,467
Total Internal Service Funds	\$ 1,442,990	\$ 1,600,112	\$ 2,095,467
TOTAL ALL FUNDS	\$ 33,998,390	\$ 29,854,745	\$ 43,256,651

* 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.

SCHEDULE C

CITY OF SHOW LOW
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Highway Users Revenue Fund (HURF)	\$	\$	\$	\$ 1,290,214
Public Transportation				91,174
White Mountain Partnership				20,000
Cemetery				
City Council			124,145	
Debt Service				899,715
Capital Projects/Grants Fund			149,564	323,325
Water Beautification Program				30,000
Parks & Recreation Development Impact Fees				
Improvement District #5				
Improvement District #6				
Improvement District #7				
Street Light Improvement District				15,000
Community Facilities District				
Public Transportation			90,900	
Water			227,430	
Wastewater			227,400	
Refuse Fund			75,000	
Airport			7,783	
Total General Fund	\$	\$	\$ 902,222	\$ 2,669,428
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund (HURF)	\$	\$	\$ 1,290,214	\$ 90,900
Public Transportation			91,174	124,145
Cemetery				
White Mountain Partnership			20,000	
Street Light Improvement District			15,000	
Improvement District #5				
Improvement District #6				
Improvement District #7				
Community Facilities District				
Capital Projects/Grants Fund			323,325	149,564
Airport				7,783
Total Special Revenue Funds	\$	\$	\$ 1,739,713	\$ 372,392
DEBT SERVICE FUNDS				
Debt Service Fund	\$	\$	\$ 1,049,715	\$
Total Debt Service Funds	\$	\$	\$ 1,049,715	\$
CAPITAL PROJECTS FUNDS				
Transportation Development Impact Fee	\$	\$	\$	\$ 150,000
Library Development Impact Fee				
Wastewater Capacity Fee				
Water Development Fee				70,000
Total Capital Projects Funds	\$	\$	\$	\$ 220,000
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$	\$	\$ 100,000	\$ 227,430
Wastewater				227,400
Refuse				75,000
Total Enterprise Funds	\$	\$	\$ 100,000	\$ 529,830
INTERNAL SERVICE FUNDS				
Parks & Recreation Development Impact Fees	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 3,791,650	\$ 3,791,650

**CITY OF SHOW LOW
Expenditures/Expenses by Fund
Fiscal Year 2019**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
City Council	\$ 346,100	\$ 346,100	\$ 70,623	\$ 346,427
General Operations	4,363,006	4,363,006	964,083	4,553,528
Administrative Services	1,006,800	1,006,800	852,815	1,016,969
City Magistrate	202,200	202,200	159,006	166,953
City Attorney	274,300	274,300	223,192	274,650
City Manager	452,300	452,300	322,621	469,899
Planning and Zoning	474,900	474,900	420,188	574,610
Library	543,300	543,300	453,002	554,950
Information Systems	363,100	363,100	264,103	384,345
Parks & Facilities Maintenance	1,522,500	1,540,574	1,160,974	1,665,308
Engineering	686,900	686,900	558,464	777,547
Police	7,002,600	7,002,600	5,451,586	10,287,522
Recreation	431,500	431,500	307,993	416,285
City Clerk	304,000	304,000	228,711	328,414
Show Low TV	205,700	205,700	170,372	226,315
Community Services Admin	244,500	244,500	205,958	285,076
Airport				5,709,549
Cemetery				124,145
Aquatic Center				533,609
Total General Fund	\$ 18,423,706	\$ 18,441,780	\$ 11,813,692	\$ 28,696,103
SPECIAL REVENUE FUNDS				
Streets	\$ 5,065,500	\$ 4,816,800	\$ 1,552,645	\$ 5,865,382
LTAF				
Street Light District	221,300	221,300	177,228	235,000
Public Transit	911,000	911,000	578,656	1,022,312
Cemetery	15,000	15,000	4,890	
White Mountain Partnership	34,600	34,600	3,359	20,000
Geocaching	14,800	14,800	12,399	
Projects Fund	4,682,877	4,614,803	100,068	4,769,136
SID No. 5	28	28		
SID No. 6	347,600	347,600	330,938	
SID No. 7	83,000	83,000	77,070	
Airport	2,300,400	2,300,400	1,314,442	
Aquatic Center	479,800	479,800	382,232	
Show Low Bluff CFD	280,300	280,300	187,160	850,145
Total Special Revenue Funds	\$ 14,436,205	\$ 14,119,431	\$ 4,721,086	\$ 12,761,975
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 1,212,200	\$ 1,510,900	\$ 560,837	\$ 1,204,606
Total Debt Service Funds	\$ 1,212,200	\$ 1,510,900	\$ 560,837	\$ 1,204,606
CAPITAL PROJECTS FUNDS				
Parks Development Fees	\$	\$	\$	\$
Library Development Fees	22,821	22,821		
Open Space Development Fees				
Parks & Recreation Development Fees	445	445		186
Transportation Development Fees	67,800	67,800		150,000
Water Development Fees	221,607	221,607	303	221,549
Wastewater Development Fees	492,602	492,602		
Water Capacity Fees	135,000	135,000	15,950	
Wastewater Capacity Fees				
Total Capital Projects Funds	\$ 940,275	\$ 940,275	\$ 16,252	\$ 371,735
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Wastewater	\$ 5,919,100	\$ 5,919,100	\$ 2,668,481	\$ 6,720,217
Water	4,888,500	4,888,500	2,894,687	5,909,257
Refuse	888,500	888,500	684,507	1,097,000
Total Enterprise Funds	\$ 11,696,100	\$ 11,696,100	\$ 6,247,674	\$ 13,726,474
INTERNAL SERVICE FUNDS				
Medical Insurance Fund	\$ 1,816,200	\$ 1,816,200	\$ 1,075,601	\$ 1,846,700
Total Internal Service Funds	\$ 1,816,200	\$ 1,816,200	\$ 1,075,601	\$ 1,846,700
TOTAL ALL FUNDS	\$ 48,524,686	\$ 48,524,686	\$ 24,435,142	\$ 58,607,593

* 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 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
City Council				
General Fund	\$ 346,100	\$ 346,100	\$ 70,623	\$ 346,427
Department Total	\$ 346,100	\$ 346,100	\$ 70,623	\$ 346,427
General Operations				
General Fund	\$ 4,363,006	\$ 4,363,006	\$ 964,083	\$ 4,553,528
Projects Fund	4,440,677	4,394,503	15,516	4,442,292
SID No. 5	28	28		
SID No. 6	347,600	347,600	330,938	
SID No. 7	83,000	83,000	77,070	
Show Low Bluff CFD	280,300	280,300	187,160	850,145
Debt Service	1,212,200	1,510,900	560,837	1,204,606
Department Total	\$ 10,726,811	\$ 10,979,337	\$ 2,135,604	\$ 11,050,571
Administrative Services				
General Fund	\$ 1,006,800	\$ 1,006,800	\$ 852,815	\$ 1,016,969
Department Total	\$ 1,006,800	\$ 1,006,800	\$ 852,815	\$ 1,016,969
City Magistrate				
General Fund	\$ 202,200	\$ 202,200	\$ 159,006	\$ 166,953
Projects Fund	\$ 30,000	\$ 30,000	\$ 1,955	\$ 30,000
Department Total	\$ 232,200	\$ 232,200	\$ 160,961	\$ 196,953
City Attorney				
General Fund	\$ 274,300	\$ 274,300	\$ 223,192	\$ 274,650
Department Total	\$ 274,300	\$ 274,300	\$ 223,192	\$ 274,650
City Manager				
General Fund	\$ 452,300	\$ 452,300	\$ 322,621	\$ 469,899
Department Total	\$ 452,300	\$ 452,300	\$ 322,621	\$ 469,899
Planning & Zoning				
General Fund	\$ 474,900	\$ 474,900	\$ 420,188	\$ 574,610
Department Total	\$ 474,900	\$ 474,900	\$ 420,188	\$ 574,610
Library				
General Fund	\$ 543,300	\$ 543,300	\$ 453,002	\$ 554,950
Library DIF	\$ 22,821	\$ 22,821	\$	\$
Projects Fund	\$ 27,300	\$ 39,900	\$ 32,597	\$ 56,000
Department Total	\$ 593,421	\$ 606,021	\$ 485,599	\$ 610,950

* 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.

SCHEDULE F

2019
Expenditures/Expenses by Department
Fiscal Year 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
Information Systems				
General Fund	\$ 363,100	\$ 363,100	\$ 264,103	\$ 384,345
Projects Fund	\$	\$	\$	\$
Department Total	\$ 363,100	\$ 363,100	\$ 264,103	\$ 384,345
Parks & Facility Maintenance				
General Fund	\$ 1,522,500	\$ 1,540,574	\$ 1,160,974	\$ 1,665,308
Cemetery Fund	15,000	15,000	4,890	124,145
Parks & Recreation DIF	445	445		186
Open Space DIF				
Projects Fund				
Department Total	\$ 1,537,945	\$ 1,556,019	\$ 1,165,864	\$ 1,789,639
PW - Engineering				
General Fund	\$ 686,900	\$ 686,900	\$ 558,464	\$ 777,547
Projects Fund	\$	\$	\$	\$
Department Total	\$ 686,900	\$ 686,900	\$ 558,464	\$ 777,547
Police				
General Fund	\$ 7,002,600	\$ 7,002,600	\$ 5,451,586	\$ 10,287,522
Projects Fund	\$	\$ 15,500	\$	\$
Department Total	\$ 7,002,600	\$ 7,018,100	\$ 5,451,586	\$ 10,287,522
Recreation				
General Fund	\$ 431,500	\$ 431,500	\$ 307,993	\$ 416,285
Projects Fund	\$	\$	\$	\$
Aquatics Fund	\$ 479,800	\$ 479,800	\$ 382,232	\$ 533,609
Department Total	\$ 911,300	\$ 911,300	\$ 690,226	\$ 949,894
City Clerk				
General Fund	\$ 304,000	\$ 304,000	\$ 228,711	\$ 328,414
Department Total	\$ 304,000	\$ 304,000	\$ 228,711	\$ 328,414
Show Low TV				
General Fund	\$ 205,700	\$ 205,700	\$ 170,372	\$ 226,315
Projects Fund	\$	\$	\$	\$
Department Total	\$ 205,700	\$ 205,700	\$ 170,372	\$ 226,315
Community Services Administration				
General Fund	\$ 244,500	\$ 244,500	\$ 205,958	\$ 285,076
Projects Fund	\$ 184,900	\$ 134,900	\$ 50,000	\$ 240,844
Department Total	\$ 429,400	\$ 379,400	\$ 255,958	\$ 525,920

* 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.

SCHEDULE F

CITY OF SHOW LOW
Expenditures/Expenses by Department
Fiscal Year 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
PW - Streets				
HURF Fund	\$ 5,065,500	\$ 4,816,800	\$ 1,552,645	\$ 5,865,382
LTAFFund				
SLID Fund	221,300	221,300	177,228	235,000
Transportation DIF	67,800	67,800		150,000
Department Total	\$ 5,354,600	\$ 5,105,900	\$ 1,729,873	\$ 6,250,382
Public Transit				
Public Transit Fund	\$ 911,000	\$ 911,000	\$ 578,656	\$ 1,022,312
Department Total	\$ 911,000	\$ 911,000	\$ 578,656	\$ 1,022,312
PW - Airport				
Airport Fund	\$ 2,300,400	\$ 2,300,400	\$ 1,314,442	\$ 5,709,549
Department Total	\$ 2,300,400	\$ 2,300,400	\$ 1,314,442	\$ 5,709,549
PW - Wastewater				
Wastewater Fund	\$ 5,919,100	\$ 5,919,100	\$ 2,668,481	\$ 6,720,217
Wastewater Capacity Fund				
Wastewater DIF Fund	492,602	492,602		
Department Total	\$ 6,411,702	\$ 6,411,702	\$ 2,668,481	\$ 6,720,217
PW - Water				
Water Fund	\$ 4,888,500	\$ 4,888,500	\$ 2,894,687	\$ 5,909,257
Water Capacity Fund	135,000	135,000	15,950	
Water DIF Fund	221,607	221,607	303	221,549
Department Total	\$ 5,245,107	\$ 5,245,107	\$ 2,910,939	\$ 6,130,806
Sanitation				
Refuse Fund	\$ 888,500	\$ 888,500	\$ 684,507	\$ 1,097,000
Department Total	\$ 888,500	\$ 888,500	\$ 684,507	\$ 1,097,000
Self-Insurance Fund				
Self-Insurance Fund	\$ 1,816,200	\$ 1,816,200	\$ 1,075,601	\$ 1,846,700
Department Total	\$ 1,816,200	\$ 1,816,200	\$ 1,075,601	\$ 1,846,700
White Mountain Partnership				
White Mountain Partnership	\$ 34,600	\$ 34,600	\$ 3,359	\$ 20,000
Department Total	\$ 34,600	\$ 34,600	\$ 3,359	\$ 20,000
Geocaching				
Geocaching	\$ 14,800	\$ 14,800	\$ 12,399	
Department Total	\$ 14,800	\$ 14,800	\$ 12,399	

* 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.

SCHEDULE F

CITY OF SHOW LOW
Full-Time Employees and Personnel Compensation
Fiscal Year 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	126.4	\$ 7,050,722	\$ 4,433,844	\$ 2,056,331	\$ 928,873	\$ 14,469,770
SPECIAL REVENUE FUNDS						
Streets	10.3	\$ 390,442	\$ 45,643	\$ 192,989	\$ 77,833	\$ 706,907
Street Light District						
Public Transit						
Cemetery						
Projects Fund						
SID No. 5						
SID No. 6						
SID No. 7						
Aquatic Center						
Show Low Bluff CFD						
Total Special Revenue Funds	10.3	\$ 390,442	\$ 45,643	\$ 192,989	\$ 77,833	\$ 706,907
DEBT SERVICE FUNDS						
Debt Service Funds		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
Library Development Fees		\$	\$	\$	\$	\$
Parks & Recreation Development Fees						
Transportation Development Fees						
Wastewater Development Fees						
Wastewater Capacity Fees						
Water Capacity Fees						
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Wastewater	11.3	\$ 503,754	\$ 57,668	\$ 242,900	\$ 73,574	\$ 877,897
Water	13.3	620,480	71,812	302,793	88,394	1,083,478
Refuse						
Total Enterprise Funds	24.7	\$ 1,124,234	\$ 129,480	\$ 545,693	\$ 161,968	\$ 1,961,375
INTERNAL SERVICE FUND						
Medical Insurance Fund		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	161.5	\$ 8,565,397	\$ 4,608,968	\$ 2,795,013	\$ 1,168,674	\$ 17,138,052

SCHEDULE G

City Policies

The following pages are summaries of the adopted policies by the City of Show Low City Council. These policies reflect the city's commitment to sound financial management and fiscal integrity. These policies assist the City of Show Low in improving the city's fiscal stability and allow staff and council to plan with a consistent approach. By adhering to these adopted policies the city is able to promote sound financial management and remain in compliance with the comprehensive financial policies adopted.

City Council Adopted Policies

Purchasing Policy

The purpose of this management policy is to establish purchasing procedures in compliance with State and local laws and to promote uniformity through the City with regard to purchasing practices.

Budget Transfer Policy

The purpose of this policy is to ensure budget transfers comply with state and local policies.

Fixed Asset Policy

The purpose of this policy is to ensure compliance in accordance with the Financial Accounting Stand Board and the Generally Accepted Accounting Principles with understandable, reasonable, and concise fixed asset handling and management.

Fraud Prevention Policy

This policy was established to facilitate the development of controls which will aid in the prevention, deterrence and detection of fraud against the City of Show Low. It is the intent of the City of Show Low to promote consistent organizational behavior which creates and maintains a culture of honesty an high ethical standards; and by providing guidelines and assigning responsibility for the development of controls and conduct of investigations.

Identity Theft Prevention Policy

Under the Red Flag Rule, every financial institution and creditor is required to establish and "Identity Theft Prevention Program" tailored to its size, complexity and the nation of its operation. This policy is used to identify relevant Red Flags and provides methods to to open accounts and access accounts within the Utility operations. Using the methods within this policy allows staff to prevent, mitigate, and protect our citizens identifying information.

Management Policies:

Financial Policy

The City's practice of conservatively estimating major revenue sources such as city sales tax, state shared revenues and user fees, has continued to have a positive influence on the City's financial position. In addition, management continues the practice of ensuring funds have been collected before they are allocated to pay for projects.

Cash Management

Cash not held with fiscal agents is invested on a pooled basis with the Arizona State Treasurer's Office in the Local Governments Investment Pool. Investment income is allocated to the funds monthly, on the basis of cash provided for investment. The average yield on investments held with the State Treasurer was 1.64% or 164 basis points.

Fund Balance

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by formal action of the City Council. The City Council can adopt an ordinance prior to the end of the fiscal year to a committed fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken to remove or revise the limitation.

The assigned fund balance is intended to be used by the city for specific purposes but do not meet the criteria to be classified as committed. By council authority, the City Manager can assign fund balance.

Financial Overview

Budget Summary

Using two methods, staff is able to provide a balanced budget: the Five-Year Capital Improvement Plan and Departmental Requests. Each of these methods is presented to the City Council after staff review for recommendation. Below is a table showing the end result of the budget discussions and approval by City Council. Due to an additional \$3.0 million being budgeted towards the PSPRS unfunded liability and the increase in capital projects and carry overs from FY2018 the budget shows an increase of 20.78% in expenditures between Fiscal Year 2018 and Fiscal Year 2019.

The City of Show Low uses a conservative approach to budgeting for revenue. Revenues have increased 12.89% between Fiscal Year 2018 and Fiscal Year 2019. The majority of the increase is due to \$3.7 million for an Airport Grant Project. Later in this document you will see actual expenditure and revenue comparisons to the budget.

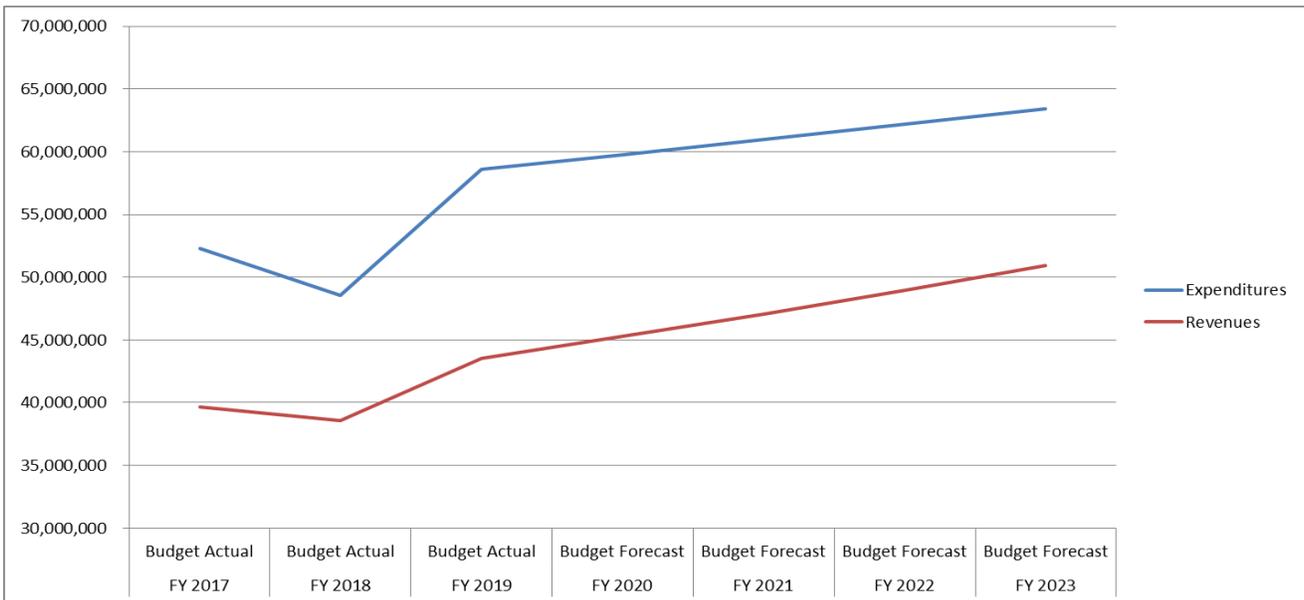
Fund	Revenues			Expenditures		
	FY 2018 Budget	FY 2019 Budget	% Change	FY 2018 Budget	FY 2019 Budget	% Change
General Fund	\$15,323,101	\$21,919,134	43.05%	\$18,491,180	\$28,584,175	54.58%
HURF	\$3,605,510	\$3,548,414	-1.58%	\$4,816,800	\$5,865,382	21.77%
Street Light District	\$218,300	\$239,300	9.62%	\$221,300	\$235,000	6.19%
Public Transportation	\$1,014,959	\$1,023,566	0.85%	\$911,000	\$1,022,312	12.22%
Cemetery	\$32,375	\$0	100.00%	\$15,000	\$124,145	727.63%
Capital Projects/Grants	\$4,073,250	\$4,713,803	15.73%	\$4,614,803	\$4,769,136	3.34%
Development Impact Fees	\$40,000	\$40,000	0.00%	\$91,066	\$150,186	64.92%
Debt Service	\$1,023,067	\$1,076,015	5.18%	\$1,510,900	\$1,204,606	-20.27%
Improvement Districts	\$572,100	\$0	-100.00%	\$430,628	\$0	-100.00%
Airport	\$2,018,737	\$0	-100.00%	\$2,300,400	\$7,783	-99.66%
Wastewater	\$2,787,069	\$2,913,143	4.52%	\$5,919,100	\$6,720,217	13.53%
Water	\$4,048,275	\$4,548,599	12.36%	\$4,888,500	\$5,909,257	20.88%
Wastewater/Water DIF	\$0	\$0	0.00%	\$714,209	\$221,549	-68.98%
Capacity Fees	\$186,000	\$186,000	0.00%	\$135,000	\$0	-100.00%
Refuse (Sanitation)	\$907,489	\$1,082,132	19.24%	\$888,500	\$1,097,000	23.47%
Aquatic Center	\$428,295	\$0	-100.00%	\$479,800	\$0	-100.00%
Self-Insured Medical	\$2,095,467	\$2,095,467	0.00%	\$1,816,200	\$1,846,700	1.68%
Show Low Bluff CFD	\$207,100	\$148,506	-28.29%	\$280,300	\$850,145	203.30%
Totals	\$38,581,094	\$43,534,079	12.84%	\$48,524,686	\$58,607,593	20.78%

Five-Year Budget Forecast

The City of Show Low is projected to see a continued increase in budgeted expenditures over budgeted revenues over the next five years. There a couple of reasons for this trend.

- Conservative revenue budgeting practices – the City of Show Low budgets only 95% of prior years’ actual local tax revenue and current state shared revenue estimates.
- Increased liability with PSPRS – Due to the growing liability of the Public Safety Retirement System Fund, the City of Show Low will make a strong effort to pay down the liability.
- Capital Improvement Plan – Capital budgeting for projects and equipment have not changed over the next five year period. With the conservative revenue budget approach and the PSPRS unfunded liability the capital improvement plan will need to be modified while continuing to support Council’s strategic goals.

The chart below shows the five-year budget forecast for all funds should conditions remain the same.



Long-term recommendations include the following:

- Initiating a cap on capital improvement project funding for funds that receive additional funding from the general fund.
- No longer fund line item accounts that show no expenditures for more than two years.
- Evaluate charges for services to ensure rates are competitive and in line. Specific area would be the Aquatic Center use fees
- Increase efforts to look for grants to complete capital projects and purchase equipment

Revenue Detail

Revenue Summary

For FY2019 General Fund revenue is expected to increase 43.05% over the FY2018 budget and increase 31.92% from the FY2018 year-end estimate. All major general fund revenues including state-shared revenues, local sales tax, and permit activity are projected to increase slightly when compared to FY2018 estimates. The majority of the increase is due to the addition of the Cemetery, Airport, and Aquatic Center to the General Fund in FY2019.

As presented, the FY2019 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 \$67,690,476 and are divided into four areas:

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

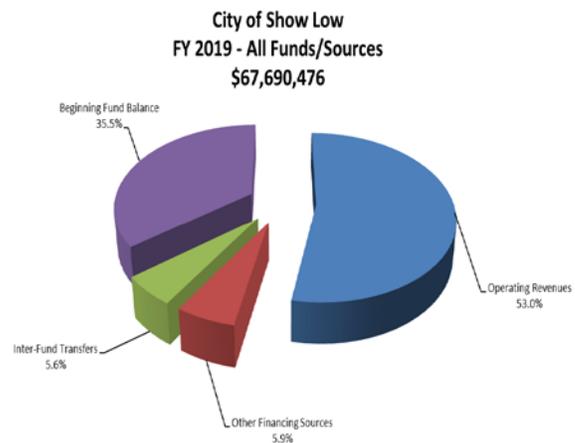


Table 1

**City of Show Low, AZ
FY2019 Revenue Sources
Fund Summary**

	Operating Revenues	Transfers In	Other Financing	Beginning Fund Balance	Total Sources
General Fund	21,004,509	904,684	-	8,801,266	30,710,459
HURF	2,258,200	1,290,214	-	2,316,968	5,865,382
SLID	224,300	15,000	-	2,510	241,810
Public Transportation	932,392	91,174		329,507	1,353,073
Cemetery	-	-	-	124,145	124,145
Capital Projects/Grants Fund	390,478	323,325	4,000,000	55,333	4,769,136
Library Development Fee	-	-	-	6,178	6,178
Transportation Development Fee	40,000	-	-	112,016	152,016
Debt Service	26,300	1,049,715	-	748,023	1,824,038
Wastewater	2,913,143	-	-	4,395,074	7,308,217
Water	4,518,599	100,000	-	3,410,658	8,029,257
Water Development Impact Fee	-	-	-	221,549	221,549
Wastewater Capacity Fee	150,500	-	-	341,325	491,825
Water Capacity Fee	35,500	-	-	702,711	738,211
Refuse	1,082,132	-	-	136,768	1,218,900
Self-Insured Medical	2,095,467	-	-	1,451,830	3,547,297
Show Low Bluff - Special Assesment	138,885	-		269,662	408,547
Show Low Bluff	96,921	-	-	575,545	672,466
TOTAL	35,907,326	3,774,112	4,000,000	24,009,038	67,690,476

Transfers

Inter-fund transfers total \$3,774,112. Transfers in are budgeted as follows:

1. HURF: \$1,290,214 from the General Fund
2. Public Transportation: \$91,174 from the General Fund
3. Water Beautification Program: \$30,000 from General Fund
4. Water: \$70,000 from Development Fees
5. Street Light Improvement District: \$15,000 from General Fund
6. Capital Projects/Grants Fund: \$323,325 from the General Fund

- 7. Debt Service: \$1,049,715
 - a. \$899,715 from the General Fund
 - b. \$150,000 from the Transportation Fund+

- 8. General Fund: \$904,684
 - a. from Refuse Fund: \$75,000
 - b. from Water Fund: \$227,430
 - c. from Wastewater Fund: \$227,400
 - d. Geocaching: \$1,138
 - e. Cemetery: \$124,145
 - f. Airport: \$7,783
 - g. from Recreation DIF Fund: \$186
 - h. Capital Projects/Grants Fund: \$150,702
 - i. from Public Transportation: \$90,900

Beginning Fund Balance

The estimated beginning fund balance of \$24,009,038 includes \$2,137,363 of General Fund reserves (\$1.0 million emergency voter-required), \$2,050,000 of Water Fund reserves (\$1,300,000 for a water treatment plant), and \$485,000 of Wastewater Fund reserves. Based on the Council’s direction, it is the City’s intent to have the equivalent of two months’ operating revenue held in reserve for all operating funds.

Other Sources

Other sources of revenues total \$4,000,000, which is programmed as unanticipated revenue with an offsetting expenditure within the Capital Projects/Grants Fund and may only be used with council approval should additional revenue become available (e.g., grants).

Operating Revenues

Operating revenues are estimated at \$35,907,326 for FY2019. The largest portion of operating revenues is the City of Show Low’s local taxes (\$11,277,385), which are comprised of local sales taxes, franchise fees, and special district assessments. Following this is utility fee revenue (\$8,579,374), which includes all water, wastewater, and sanitation fees. The next largest category is State-shared revenues (\$4,525,568). After state-shared revenues are intergovernmental revenue, which is comprised mainly of airport, transit, and police grants/intergovernmental agreements (\$6,464,128), followed by charges for service (\$4,265,038), which include all recreation fees, dispatch fees, impact fees, capacity fees, building inspection fees, and engineering inspection fees, and fines and forfeitures (\$142,100). The remaining sources combined make up approximately \$653,733 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

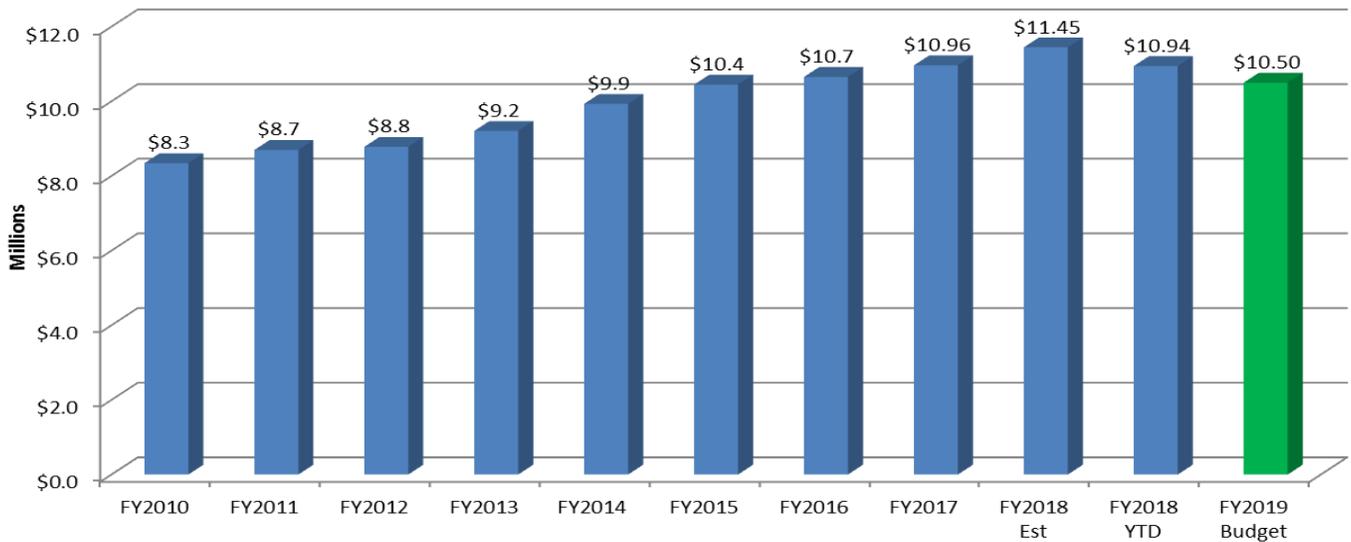
The General Fund operating revenue estimate of \$21,004,509 represents an increase of \$5,716,208 (37.4%) over the FY2018 amended budget of \$15,288,301 and an increase of \$4,424,141 (26.7%) from the FY2018 year-end estimated actual. The majority of the increases are due to the addition of the Cemetery, Airport, and Aquatic Center funds to the General Fund in FY2019. Overall General Fund revenue is staying relatively constant when compared to last fiscal year. Revenue sources within the General Fund not itemized below constitute a relatively small portion of total General Fund revenue (approximately 6%). General Fund revenue accounts for 50.2% 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 \$10.5 million in FY2019. At its peak, approximately 18% of total TPT collection was directly related to construction. With the decline in the construction market, this amount has decreased to approximately 4.8%. Retail trade continues to be the single most important aspect of the local TPT for the City, accounting for approximately 80% of the total collection.

With the economy continuing to show signs of improvement, TPT collections have been climbing slowly since FY2010. We expect that FY2019 collections will be slightly higher than FY2018 estimates; we have conservatively programmed this revenue at 95% of FY2018 estimates.

Local Sales Tax (2%)

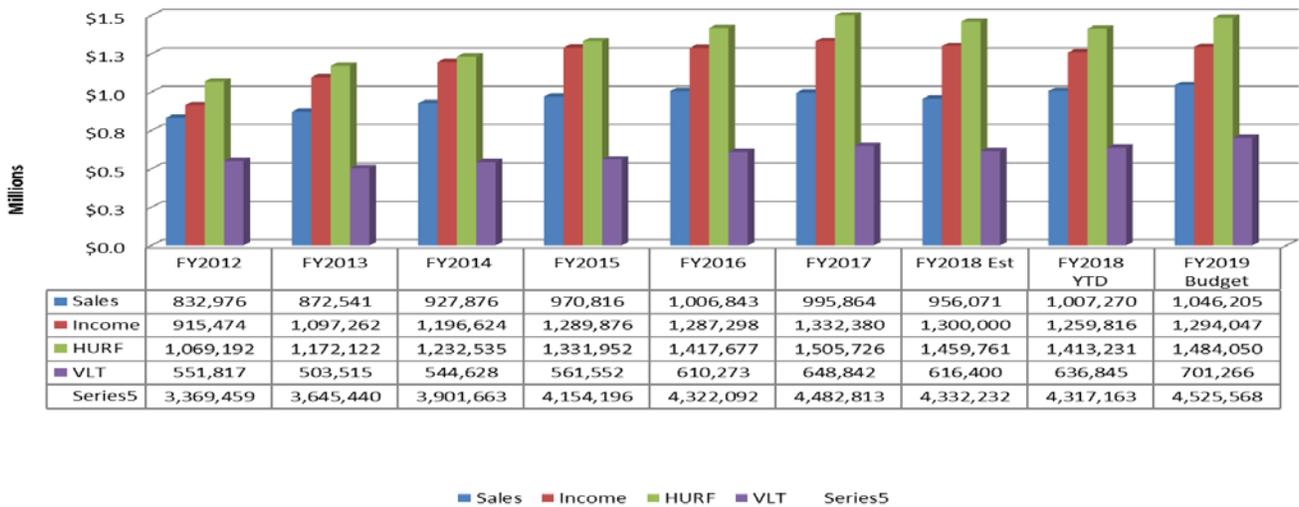


State-Shared Revenue

State-shared revenues represent 24.4% of General Fund operating revenues. The four sources of state-shared revenues are state-shared income taxes (\$1,362,155), state-shared sales tax (\$1,101,268), vehicle license tax (\$738,175), and HURF (\$1,504,263). Distribution of these funds is based on actual collections and population.

For FY2019 the city is projecting total distributions to be \$3,201,598, with a slight increase (\$118,669) over the FY2018 estimate. State-shared income tax is based upon actual collections in 2018 and will decrease slightly (\$902) in FY2019 distributions. State-shared sales tax and vehicle license tax are also expected to increase slightly (\$119,571) when compared to the FY2018 estimated amounts. To ensure that we meet or exceed our revenue targets, our budget is set at 95% of the state-provided estimates in FY 2019 (\$3,041,518).

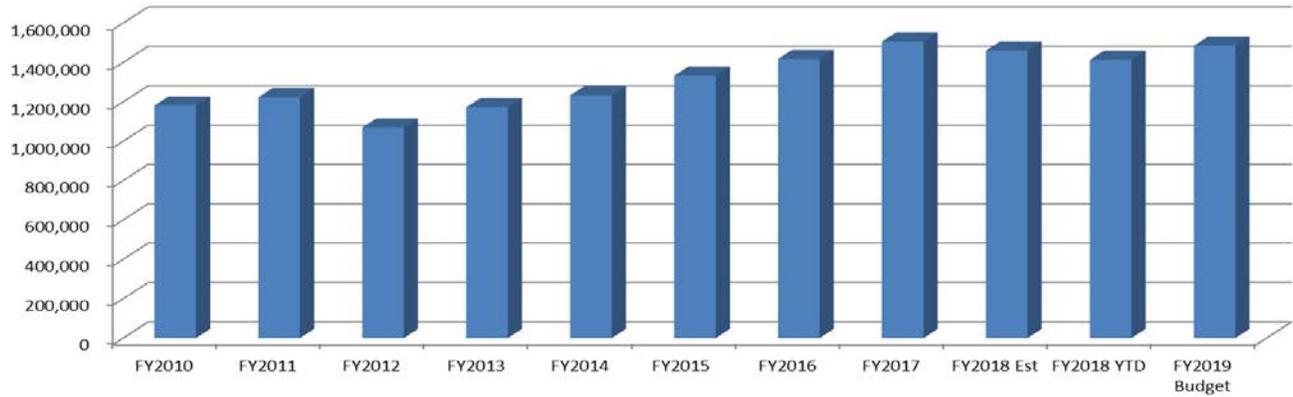
State Shared Revenues



Highway User Revenue Fund (HURF)

HURF funds, commonly referred to as the gasoline tax, are state-shared revenues that are distributed to cities based on a combination of population and the county of origin of gasoline sales. For FY2019 the city is projecting distributions to be \$1,504,263, per state estimates. As with other state-shared revenues, the budget for HURF is programmed at 95% of the state-provided number (\$1,429,050), a slight increase (\$37,663) over FY2018.

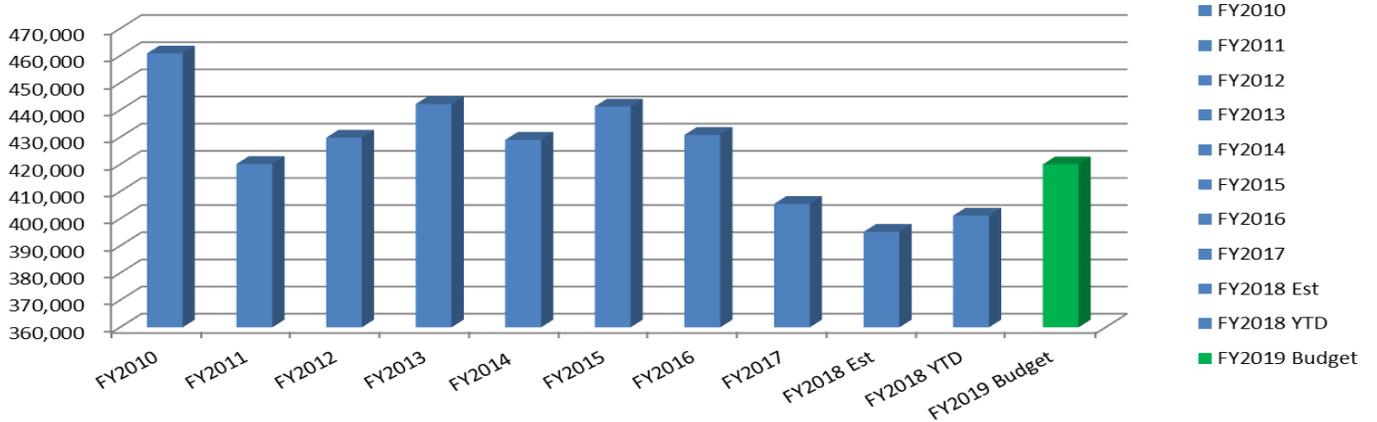
HURF



Franchise Fees

The City has franchise/license agreements with several public utilities including Arizona Public Service Electric, Navopache Electric, Cable One, and Unisource Gas. This revenue source is directly related to the gross sales of the franchised/licensed companies and is estimated to remain flat for FY2019. These fees are set at 2% for all utilities except cable which is set at 3%.

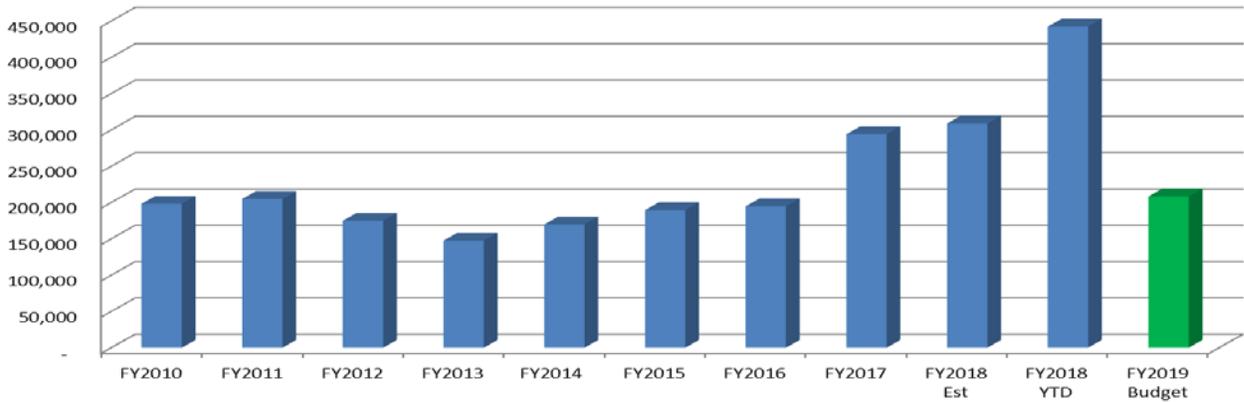
Franchise/License Fees



Planning, Building & Engineering Fees

User fees related to the ongoing development of the City have increased slightly over the past several years. At the height of the construction market in FY2007, a total of \$1,214,857 in development-related user fees were collected by the City. For FY2019 we are projecting a total of \$208,500 in development-related user fees, a slight increase over the adopted FY2018 budget and a slight decrease from the FY2017 actual.

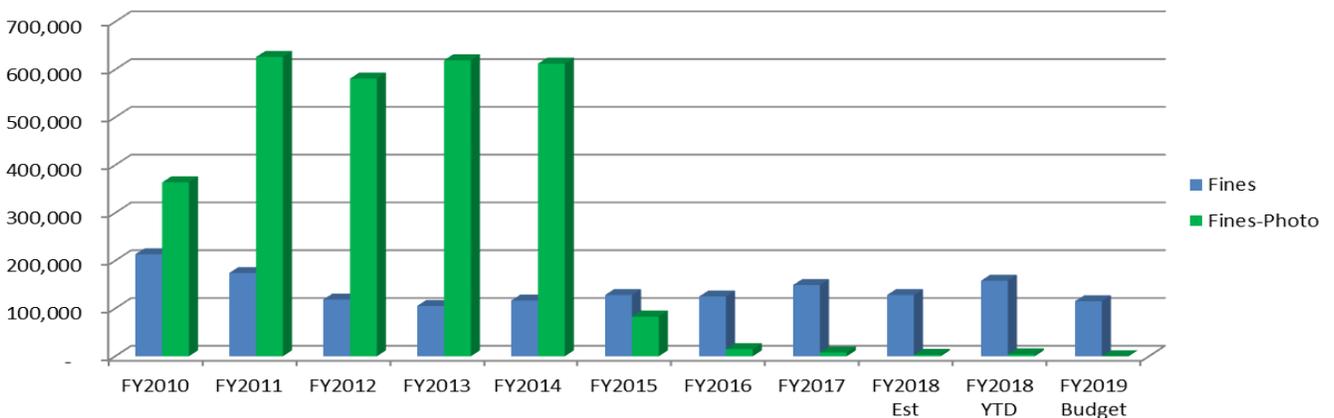
Planning, Building & Engineering Fees



Fines, Forfeitures, and Penalties

Representing 0.53% of General Fund operating revenue fines, forfeitures, and penalties consist of all court-imposed fines issued by the City’s Magistrate Court. The City projects revenue collections in FY2019 to be \$115,100, a decrease (\$16,322) from FY2018 estimates.

Fines & Forfeitures



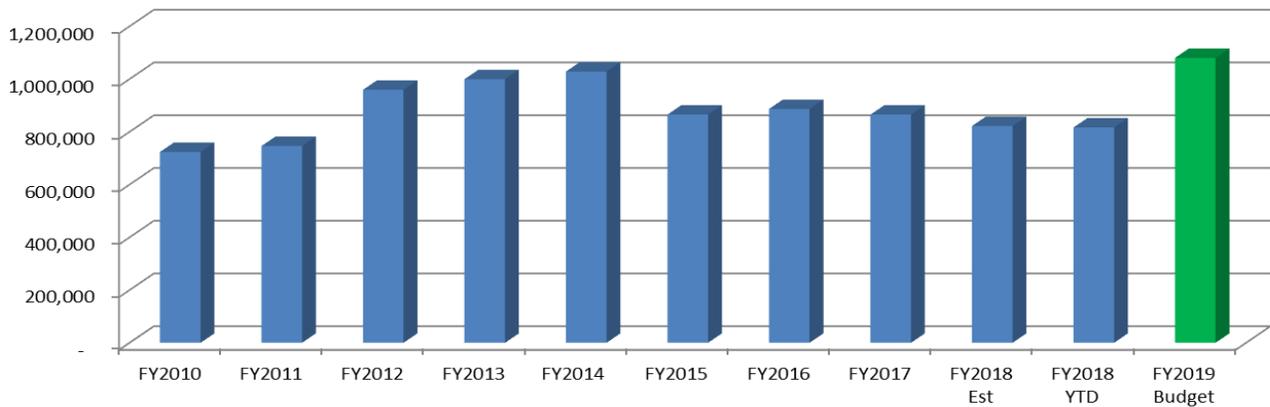
Enterprise Funds

Revenues of Enterprise Funds are established to cover all costs associated with providing a specific service. Enterprise Fund revenue accounts for 18.8% of all operating revenue earned by the City.

Sanitation

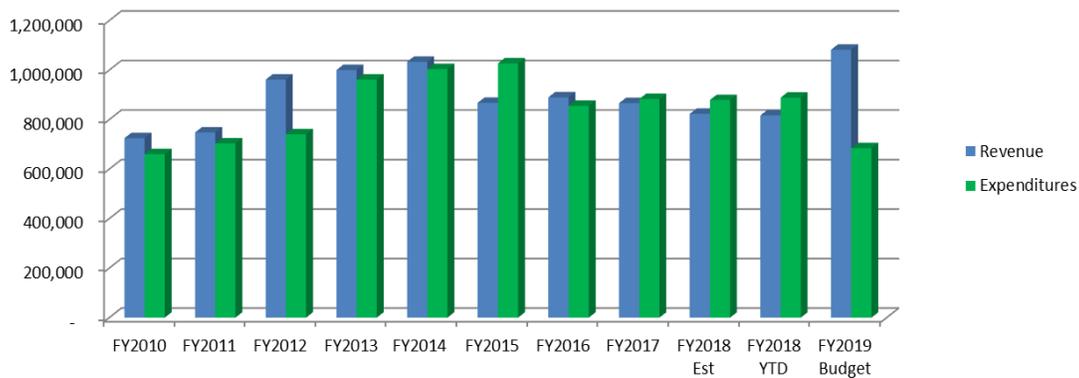
The Sanitation Fund anticipates providing curbside trash and recycling service to 5,748 residences per month in FY2019. The majority of customers will pay the standard rate of \$14.80 per month for this service, an increase of \$0.62 (4.37%) over FY2018. The refuse collection fee is anticipated to generate revenue of \$1,080,132 in FY2019.

Sanitation Use Fees



Revenue projections for FY 2019 do not include increased fees associated with the contractual annual CPI (Consumer Price Index) and fuel increase effective on July 1st of each year.

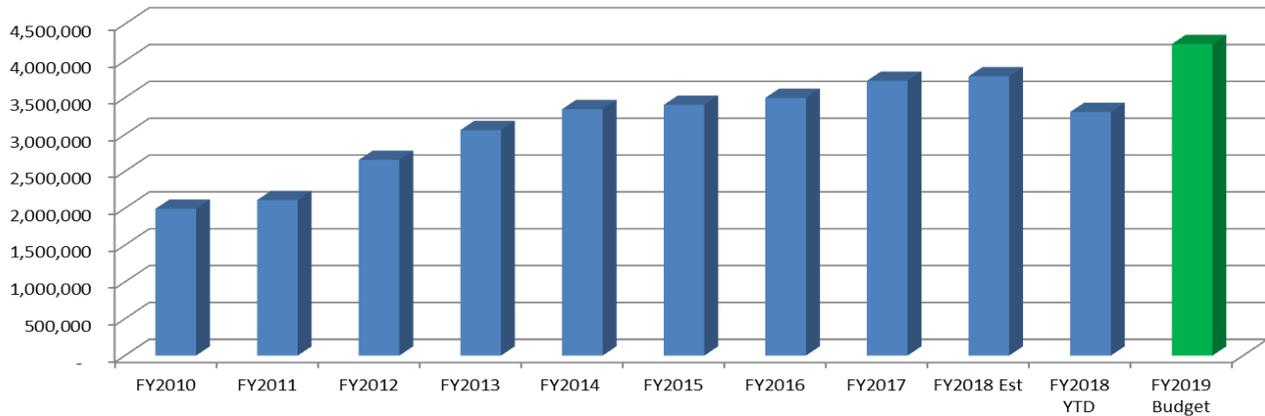
Sanitation Fund Comparison of Revenues/Expenditures



Water Fund

Revenue projections for the Water Fund assume that approximately 7624 customers will be serviced on a monthly basis. Revenue from user fees is projected at \$4,228,099 in FY2019.

Water Use Fees

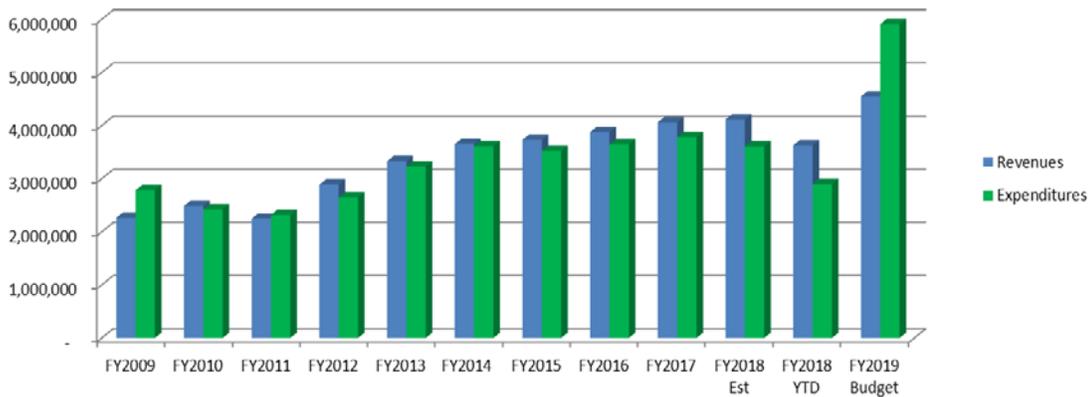


Revenue projections are based on rates that will be in place on July 1. On January 1, the water service base and usage rates will increase based on the CPI; however, these increases are not programmed into our revenue estimates. Base rates currently range from \$29.40 per month to \$681.72 per month based on meter size for

(plus 25% customers located outside city limits).

Water Fund Comparison of Revenues/Expenditures

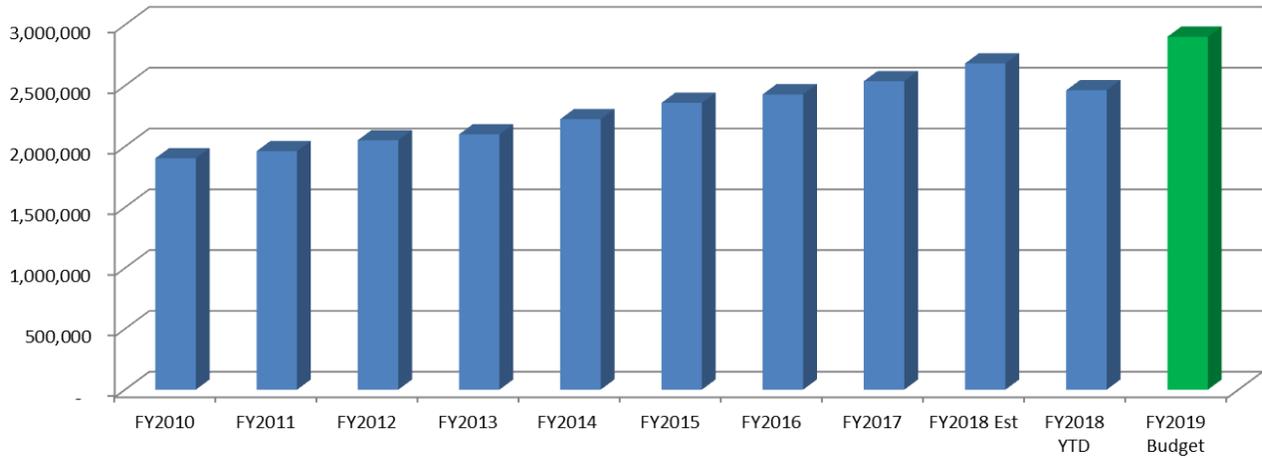
the



Wastewater Fund

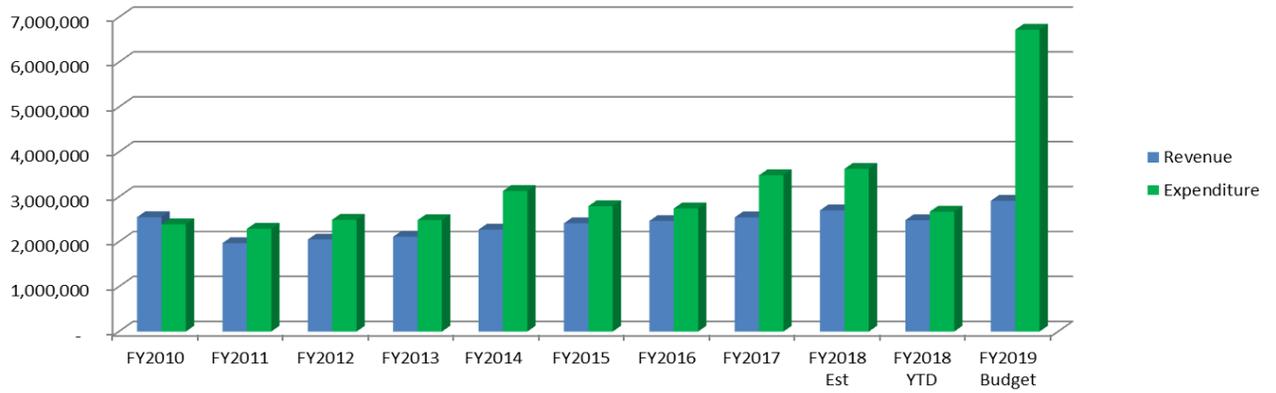
It is anticipated that the Wastewater utility will provide service to approximately 6448 connections per month. The number of customers is projected to remain relatively flat, which will result in relatively flat revenue. Revenue from user fees is projected at \$2,901,643 for FY2019.

Wastewater Use Fees



Revenue projections are based on rates that will be in place on July 1. On January 1, the wastewater service base and usage rates will increase based on the CPI; however, these increases are not programmed into our revenue estimates. Base rates range from \$31.58 per month to \$43.73 per month based on type of connection (i.e., residential, hospital, restaurant, etc.).

Wastewater Fund Comparison of Revenues/Expenditures



Other Funds

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

Revenue Forecast (major revenues)

	FY 2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Forecast	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
Local Sales Tax	9,931,755	10,447,349	10,652,385	10,963,170	10,944,620	10,500,000	10,619,254	10,739,862	10,861,840	10,985,204
Franchise Tax	429,038	441,349	430,861	395,078	401,156	420,000	432,108	444,565	457,382	470,568
State Shared Revenues	927,876	970,816	1,006,843	995,864	1,007,210	1,046,205	1,067,738	1,089,714	1,112,142	1,135,031
Urban Revenue	1,196,624	1,289,876	1,287,298	1,332,380	1,259,816	1,294,047	1,366,616	1,443,254	1,524,290	1,609,664
Vehicle License Tax	544,628	561,552	610,273	648,842	636,845	701,266	720,320	739,892	759,996	780,646
HURF Shared Revenue	1,232,535	1,331,952	1,417,677	1,505,726	1,413,231	1,484,050	1,513,510	1,543,554	1,574,194	1,605,443
Sanitation Use Fees	1,033,432	868,074	889,980	869,906	816,395	1,080,132	1,109,296	1,139,247	1,170,006	1,201,596
Charges for Service	1,524,191	1,441,600	1,391,169	1,640,082	1,934,920	1,779,471	1,789,080	1,798,741	1,808,454	1,818,220
Water Use Fees	3,344,107	3,402,702	3,497,723	3,728,679	3,306,641	4,228,099	4,406,525	4,592,480	4,786,283	4,988,264
Wastewater Use Fees	2,223,878	2,358,109	2,427,797	2,536,283	2,461,804	2,901,643	3,265,509	3,675,004	4,135,849	4,654,485
Licenses and Permits	153,196	170,541	166,362	257,322	359,233	195,800	196,857	197,920	198,989	200,064

Below is a summary of each of the major revenues. Revenues for Local Sales Tax, Franchise Tax, State Shared, Urban, Vehicle License, and HURF are budgeted at 95% of estimates as part of the City’s conservative revenue budgeting process. Revenues for Sanitation, Water, and Wastewater Use Fees are budgeted based on the number of customers being billed for the services and the current rate for service. Charges for Service and Licenses and Permits are budgeted based on prior year’s collections and current year collections.

Local Sales Tax

Between Fiscal Year 2006/2007 and 2016/2017, Local Sales Tax has increased an average of 1.14% each year. Continuing with the city’s conservative budget approach, Fiscal Year 2017/2018 budget of \$9,750,000 is on track to increase over FY 2016/2017 actuals. From July 2017 to May 2018 , actual Local Sales Tax collections are \$10,944,620. Based on an average increase of 1.14% of actual Local Sales Tax collections, staff estimates Fiscal Year 2017/2018 Local Sales Tax collection to be around \$11,088,150 should economic conditions continue.

Franchise Tax

Between Fiscal Year 2006/2007 and 2016/2017, Franchise Tax collections have increased an average of 2.88%. From July 2017 to May 2018 collections are \$401,156. Based on an average increase of 2.88% of actual Franchise Tax collections, staff estimates Fiscal Year 2017/2018 Franchise Collections to be around \$406,456.

State Shared Revenues

Between Fiscal Year 2006/2007 and 2016/2017, State Shared Revenues have increased an average of 2.06%. From July 2017 to May 2018 collections are at \$1,007,210. Based on an average increase of 2.06% of actual State Shared Revenue collections, staff estimates Fiscal Year 2017/2018 State Shared Revenue collections to be around \$1,016,379.

Urban Revenue

Between Fiscal Year 2006/2007 and 2016/2017, Urban Revenues have increased an average 5.61%. From July 2017 to May 2018 collections are at \$1,259,816. Based on an average increase of 5.61% of actual Urban Revenue collections, staff estimates Fiscal Year 2017/2018 Urban Revenue collections to be around \$1,330,493.

Vehicle License Tax

Between Fiscal Year 2006/2007 and 2016/2017, Vehicle License Tax Revenues have increased an average 2.72%. From July 2017 to May 2018 collections are at \$636,845. Based on an average increase of 2.72% of actual Vehicle License Tax collections, staff estimates Fiscal Year 2017/2018 Vehicle License Tax collections to be around \$654,167.

HURF Shared Revenues

Between Fiscal Year 2006/2007 and 2016/2017, HURF Shared Revenues have increased an average of 1.99%. Included in the average is a one-time additional payment of \$57,160.99 in FY 2016/2017. The average increase without this one-time additional payment is 1.62%. Projections for FY2017/2018 include another one-time payment of \$57,557.56. From July 2017 to May 2018 collections are \$1,413,231, which includes the one-time payment received in September 2017. Revenue projections are forecasted without the one-time payment funding that has been received the last two fiscal years. Based on an average increase of 1.62% of actual HURF funds, staff estimates Fiscal Year 2017/2018 HURF collections to be around \$1,436,125.

Sanitation Use Fees

Between Fiscal Year 2006/2007 and 2016/2017, Sanitation Use Fees have increased an average of 3.11%. The City of Show Low contracts with a third party for sanitation services. Rates fluctuate each year based on the Annual CPI index. Rate changes are effective in July of each year. Revenue forecasts are subject to the continued stability of the CPI index.

Charges for Service

Charges for service include items such as merchandise sales, phot copy fees, plan review fees, library fees, alarm fees, fingerprint fees, dispatching services, kennel and adoption fees, Parks and Recreation fees Airport fees, etc. Between FY 2006/2007 and 2016/2017, Charges for Service fees have increased an average of 40.95%. The City is forecasting only a .54% increase due to services leveling out. Due to the economic drop, revenues collected for services dropped to an all-time low of only \$236,118 in Fiscal Year 2008/2009. Fiscal Year 2009/2010 saw the economy starting to come back and fees collected increased over 500% to \$1,479,960. Fees for services have remained relatively stable since.

Water Use Fees

Between Fiscal Year 2006/2007 and 2016/2017, Water Use Fees have increased an average of 6.71%. The rates fluctuate each year based on the Annual CPI index. Rate changes are effective in January of each year. Revenue forecasts are subject to the continued stability of the CPI index. In addition to the Annual CPI index increase, these fees are contingent on residents paying for water services each month. Accounts not paid are subject to collection service action.

Wastewater Use Fees

Between Fiscal Year 2006/2007 and 2016/2017, Wastewater Use Fees have increased an average of 4.67%. The rates fluctuate each year based on the Annual CPI index. Rate changes are effective in January of each year. Revenue forecasts are subject to the continued stability of the CPI index. In addition to the Annual CPI index increase, these fees are contingent on residents paying for wastewater services each month. Accounts not paid are subject to collection service action.

Licenses and Permits

Licenses and Permit fees have remained stable since Fiscal Year 2009. In Fiscal Year 2007 fees collected were \$1,043,028 and dropped to \$697,482 in Fiscal Year 2008. Since Fiscal year 2009 fees collected have remained in the

\$170,000. Due to the construction of a hospital additions and an increase in permits, both residential and commercial, Licenses and Permit fees from July 2017 to May 2018 are \$359,233. Due to the one time permit fees associated with large commercial permits, forecasts are showing an increase at a slow pace and budgeting for these fees will remain conservative.

General Fund Summary

The General Fund is the government's primary operating fund. It accounts for all financial resources devoted to finance services associated with local government. These services include the Library, Public Safety, Legal, Magistrate, Parks/Facilities Maintenance, Community Development, and internal support functions. Below is a summary of the General Fund Expenditures and Revenues. Details for each department within the general fund are found in the next section.

	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Expenses by Department	Actual	Actual	Actual	Actual	Budget	Proposed
City Council	75,378	83,471	75,961	124,868	346,100	346,427
General Operations	4,615,661	3,617,041	5,351,961	4,163,691	4,363,006	4,553,528
Human Resources	216,876	237,959	251,860	262,884	293,800	305,717
Administrative Services	582,882	590,570	602,824	651,419	713,000	711,252
City Magistrate	165,941	185,438	183,762	188,300	202,200	166,953
City Attorney	224,432	224,135	231,083	264,699	274,300	274,650
City Manager	339,358	345,658	358,681	406,740	452,300	469,899
Planning & Zoning	383,641	398,240	417,161	410,714	474,900	574,610
Library	452,545	479,685	489,741	492,163	543,300	554,950
Information Systems	292,029	393,049	416,907	317,083	363,100	384,345
Parks/Facilities Maintenance	341,070	800,628	802,222	824,246	1,522,500	1,665,308
Engineering	516,078	545,739	575,190	590,468	686,900	777,547
Police	5,500,050	5,142,928	5,221,804	5,583,466	7,002,600	10,287,522
Parks & Recreation	299,127	276,390	350,257	339,215	431,500	416,285
City Clerk	214,669	228,428	238,912	279,826	304,000	328,414
Show Low TV	172,126	190,248	188,426	191,568	205,700	226,315
Community Services	214,023	170,701	170,249	165,952	244,500	285,076
Cemetery	-	-	-	-	-	85,000
Airport	-	-	-	-	-	5,701,765
Aquatic Center	-	-	-	-	-	533,609
Total	14,605,886	13,910,308	15,927,001	15,257,302	18,423,706	28,649,172

	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Expenses by Category	Actual	Actual	Actual	Actual	Budget	Proposed
Personnel	7,792,798	8,337,819	8,724,091	9,149,633	10,585,200	14,469,770
Operating Expenditures	2,587,653	2,602,410	2,477,257	2,523,768	3,487,500	4,775,830
Capital Expenditures	198,335	153,001	95,419	122,806	1,710,600	6,727,644
Transfers Out	4,027,100	2,817,078	4,630,234	3,461,095	2,640,406	2,675,928
Total	14,605,886	13,910,308	15,927,001	15,257,302	18,423,706	28,649,172

	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Operating Results	Actual	Actual	Actual	Actual	Budget	Proposed
Total Revenues	15,338,146	20,262,657	15,763,515	16,488,866	15,281,927	21,900,272
Total Expenses	14,605,886	13,910,308	15,927,001	15,257,302	18,423,706	28,649,172
Net Operating Result	732,260	6,352,349	(163,486)	1,231,564	(3,141,779)	(6,748,900)

	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Cost Per Capita	Actual	Actual	Actual	Actual	Budget
Revenues per Capita	1,260	1,343	1,359	1,516	1,407
Expenditures per Capita	1,150	1,258	1,477	1,403	1,696

City Council

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.

Strategic Plan

Each October the City Council and staff meet to discuss priorities, goals, and the strategic plan for the City Council. The following are the top priorities:

Quality of Life

- **Community** through volunteerism/community service, Family focus in parks, year-round opportunities, connectivity – trails, public and private beautification, community gathering places
- **Downtown Development** through expanding on what we have created, encouraging retail development, and parking-walking
- **Information and Education** through promoting/marketing the city, calendar events, Show Low TV/website up-to-date, social media, quarterly newsletters to residents
- **Community Safety** through street design, signalized school zones, cameras/security in city facilities

Economic/Community Development

- **Recreation as Economic Development** through tournaments-city/school/private, long-term/repeat events, facility enhancement, natural/cultural resources
- **Focused Future** through follow-through, implementation, residential/commercial development, appealing to residents, visitors, and businesses
- **Retail/Commercial Expansion** through retail and restaurants, dining, and jobs
- **Community Partnerships** through White Mountains Partnership, motel/hotel owners, tourism promotion, Chamber of Commerce

Infrastructure

- **Appearance** through city fleet, facilities, parks, streets; perception is critical
- **Maintain Standards** through parks maintenance, replacement programs
- **Protect Investment** through public works and park buildings, maintain infrastructure, water/sewer systems are financially self-sustaining
- **Reserves** through maintaining a safety net

Organization

- **Strategic and Master Plans** in place: provide direction, implementation, maximizing technology
- **Emergency Preparedness** through balance and communication
- **Staffing** by providing quality service, attract, compensate, retain, communication, safety
- **Community Partnerships** through regional cooperation and leadership

FY2018 Achievements

- Held another successful Student Government Day with Show Low High School Student Council
- Completed another successful Marin Luther King, Jr. Day of Service

FY2019 Goals

- Continue to work towards achieving the Council's top priorities
- Continue working with staff to attain grants to continue beautifying the downtown area

Position Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
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	5.0	5.0	5.0	5.0	0.0
Total	7.0	7.0	7.0	7.0	0.0

Departmental Budget

The City Council budget of \$346,427 is a 0.09% increase from the FY2018 amended budget of \$346,100. When adjusted for the \$250,000 council contingency reserves, the budget increases \$327 (.34%). Expendables have been increased to cover the costs associated with Student Government Day and the White Mountain Leadership Program. A significant portion of the City Council budget (72%) is for contingency reserves. These operational funds can only be utilized following specific action by the Council to transfer the funds for a specific purpose.

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimate	FY2019 Budget
Personnel Expenditures					
Salaries & Wages	47,226	47,018	46,800	46,800	46,800
FICA	3,581	3,581	3,600	3,600	3,580
Worker's Comp	141	123	300	300	147
Total Personnel	50,494	50,722	50,700	50,700	50,527
Operating Expenditures					
Professional & Consulting Services	-	-	500	500	500
Other Contractual Service	170	370	-	-	-
Travel and Training/Staff	5,764	7,092	18,000	18,000	18,000
Travel and Training/Non-staff	300	-	2,500	2,500	2,500
Dues & Memberships	13,091	11,819	16,800	16,800	16,800
Expendable Materials	5,603	3,382	5,000	5,000	5,500
Postage	84	37	100	100	100
Contingency Reserve	-	45,365	250,000	75,000	250,000
Merchandise Sales	-	6,082	2,500	2,500	2,500
Total Operating	25,012	74,146	295,400	120,400	295,900
Grand Total	75,961	124,868	346,100	171,100	346,427

City Manager

Program Goal

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.

FY2018 Achievements

- Worked with consultant to conduct feasibility study for events center
- To preserve history, oversaw completion of new bronze Cooley-Clark statue depicting how Show Low got its name
- Worked with U.S. Department of Transportation, Council, and staff to secure another four-year contract for commuter air service
- Welcomed new construction and new businesses, including \$80 million expansion project of regional hospital

FY2019 Goals

- Continue conservative watch on budget to maintain city’s fiscal strength, including paying down debt and increasing revenues
- Continue reducing public safety retirement system funding shortfall
- Find more innovative ways to engage citizens, enhance communication, and provide transparency
- Continue to work on feasibility of youth sports center

Performance Measures

The performance measures below deal with tourism information collected through the Show Low Chamber of Commerce. The City Manager’s office is responsible for the partnership with the Show Low Chamber of Commerce and bringing visitors to our area.

Business Development/City Manager					
	FY 2013-2014	FY2014-2015	FY2015-2016	FY2016-2017	FY2017-2018
Number of Visitors	1,886	1,263	926	2,037	812

Position Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
City Manager	1.0	1.0	1.0	1.0	0.0
Business Development Coordinator	1.0	1.0	1.0	1.0	0.0
Total	2.0	2.0	2.0	2.0	0.0

Departmental Budget

The City Manager's Office budget of \$469,899 represents a \$17,599 (3.89%) increase from the FY2018 amended budget of \$452,300. Of this amount, \$413,999 (88%) is for salaries and fringe benefits. An additional \$10,000 is also budgeted for the implementation of a cell phone policy stipend. Included in this budget is the continuation of the Focused Future II strategic plan as part of the economic development line item. Funding for one-time event sponsorship was included in the FY2018 budget and is included again, as a one-time item.

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	237,180	246,022	263,000	263,000	264,096
Excellence Pay	21,341	28,159	35,000	35,000	45,000
Medical Insurance	26,673	26,633	39,200	29,000	39,929
FICA	17,334	17,987	16,600	16,600	20,325
Retirement	28,957	30,286	31,300	31,300	30,009
Worker's Com	708	656	900	900	972
Other ERE	319	188	600	600	4,446
Deferred Comp Allowance	8,707	8,605	9,300	9,300	9,221
Total Personnel	341,221	355,226	395,900	385,700	413,999
Operating Expenditures					
Reproduction & Printing	-	-	100	100	-
Travel & Training Staff	4,154	3,943	5,000	5,000	5,000
Dues & Memberships	3,300	1,550	3,000	3,000	2,500
Excellence Recognition	-	103	-	-	-
Expendable Materials	422	442	900	500	1,000
Postage	13	26	-	-	-
Books & Subscriptions	211	169	200	200	200
Economic Development	7,534	8,176	30,000	30,000	30,000
Event Sponsorship Tourism	-	2,000	15,000	15,000	15,000
Auto Parts & Labor	1,184	314	900	900	900
Fuels & Lubricants	606	840	1,300	1,000	1,300
Telephone	37	-	-	750	-
Total Operating	17,460	17,563	56,400	56,450	55,900
Capital Expenditures					
Equipment Purchase	-	33,951	-	-	-
Total Capital	-	33,951	-	-	-
Grand Total	358,681	406,740	452,300	442,150	469,899
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

City Attorney

Program Goal

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.

FY2018 Achievements

- Completed 2 Industrial Development Authority Bonds for Financing of hospital improvements
- Revised Airport Hangar Lease Policy
- Completed Intergovernmental Agreements for:
 - Consolidated Dispatch for fire and police in south county
 - Special Response Team for Navajo and Apache Counties
- Water Adjudication – resolution to increase water preservation fee to fund costs of adjudication and monitored and assisted with the preparation for upcoming trials in the adjudication.

FY2019 Goals

- Implement a distracted driving policy
- Update Social Media Policy
- Complete easement acquisitions for public works projects
- Update city codes to comply with new state legislation
- Continue to monitor and assist with water adjudication trials

Position Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
City Attorney	1.0	1.0	1.0	1.0	0.0
Administrative Assistant	0.6	0.6	0.6	0.6	0.0
Total	1.6	1.6	1.6	1.6	0.0

Departmental Budget

The City Attorney's Office budget of \$274,650 is a \$350 (0.1%) increase over the amended FY2018 budget amount of \$274,300.

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	127,434	163,248	141,800	141,800	144,591
Part-Time Wages	20,310	18,345	24,600	24,600	20,711
Medical Insurance	14,980	15,866	19,600	19,600	19,964
FICA	10,812	10,690	11,600	11,600	11,407
Retirement	16,701	16,980	19,100	19,100	18,874
Worker's Com	404	361	500	500	476
Other ERE	168	98	400	400	2,227
Total Personnel	190,810	225,587	217,600	217,600	218,250
Operating Expenditures					
County Prosecution	35,033	35,033	35,100	35,100	36,000
General Counsel	-	-	15,000	3,000	15,000
Outside Litigation	1,200	-	-	-	-
Legal Ads & Notices	-	-	400	-	400
Travel & Training Staff	1,795	1,742	3,000	2,000	2,000
Dues & Memberships	525	560	700	560	700
Expendable Materials	307	486	400	200	400
Postage	81	44	400	100	400
Books & Subscriptions	1,309	1,248	1,500	1,309	1,500
Telephone	24	-	200	100	-
Total Operating	40,274	39,112	56,700	42,369	56,400
Grand Total	231,083	264,699	274,300	259,969	274,650
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

City Clerk

Program Goal

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

FY2018 Achievements

- Created and launched digital records management training for employees
- Prepared necessary election and candidate materials and served as filling officer for nomination papers for city's fall primary election

FY2019 Goals

- Continue scanning older agreements into searchable contract management database
- Vacate current storage location and move city's archived records to renovated police building

Performance Measures

City Clerk		
	FY 2016-2017	FY2017-2018
Resolutions Adopted	35	28
Ordinance Adopted	7	5
Liquor Licenses Processed	14	6
Council meeting minutes transcribed	38	33
Public records requests processed	74	57
Press releases issued	127	167

Position Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
City Clerk	1.0	1.0	1.0	1.0	0.0
Deputy City Clerk	1.0	1.0	1.0	1.0	0.0
Total	2.0	2.0	2.0	2.0	0.0

Departmental Budget

The City Clerk's Office budget of \$328,414 is a \$24,414 (8.03%) increase from the FY2018 amended budget of \$304,000. The majority of the increase is due to an increase in Election Expenses for FY2019.

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	166,047	179,042	187,300	177,300	193,689
Medical Insurance	25,385	27,148	39,200	29,200	39,929
FICA	12,209	13,073	14,300	14,300	14,022
Retirement	18,800	19,894	21,500	21,500	20,362
Worker's Com	495	473	600	600	576
Other ERE	279	164	400	400	2,637
Total Personnel	223,215	239,794	263,300	243,300	271,214
Operating Expenditures					
Professional & Consulting Svcs	780	782	800	800	800
Other Contractual Service	452	235	500	500	500
Advertising & Publicity	961	3,060	1,500	1,500	3,000
Legal Ads & Notices	874	2,109	3,000	3,000	3,000
Reproduction & Printing	7,253	2,563	4,500	4,500	4,500
Travel & Training Staff	1,331	1,097	3,500	3,500	3,500
Dues & Memberships	510	410	500	500	500
Expendable Materials	511	484	900	900	900
Postage	60	111	200	200	200
Books & Subscriptions	50	64	100	100	100
Rental & Maintenance Contracts	2,947	4,911	5,000	5,000	5,000
Telephone	15	-	200	200	200
Election Expenses	(46)	24,207	20,000	24,207	35,000
Total Operating	15,697	40,032	40,700	44,907	57,200
Grand Total	238,912	279,826	304,000	288,207	328,414
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Show Low TV

Program Goal

The Show Low TV division facilitates open and effective communication between the City, its employees, and the community through the provision of special-interest programming to the community.

FY2018 Achievements

- Expanded city’s social media presence that includes Facebook, Twitter, and YouTube
- Shot and produced Show Low employee video on Facebook
- Upgraded cameras and control system in Council Chambers and worked with cable company to add a new HD channel

FY2019 Goals

- Upgrade software for control systems in studio and van for improved video switching, mixing, special effects, and recording capabilities
- Cross-train staff in software that does scheduling and programming of TV channel
- Add a new network system to allow staff to access and edit the same video productions with better search capabilities

Performance Measures

Show Low TV			
Facebook Page Likes	FY 2016-2017	FY2017-2018	
Show Low & the White Mountains	4,987	6,295	
Show Low Parks & Recreation	787	1,184	
Show Low Library	395	676	
Twitter			
Tweet Impressions	7,340	10,500	
Profile Visits	280	329	
New Followers	658	681	
Recordings			
Total Council, Commission, and School Board Meetings Taped	29	40	
Total locally produced programs	132	144	

Position Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
Cable TV Manager	1.0	1.0	1.0	1.0	0.0
Video Technician	1.3	1.3	1.3	1.3	0.0
Total	2.3	2.3	2.3	2.3	0.0

Departmental Budget

The Show Low TV budget of \$226,315 is an increase of \$20,615 (10.0%) over the FY2018 budget of \$205,700. The increase is related to part-time wages and other contractual services.

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	76,989	78,739	81,300	81,300	82,865
Part-Time Wages	39,477	41,359	39,300	39,300	48,000
Medical Insurance	10,574	2,914	19,600	11,600	19,964
FICA	8,714	9,163	9,200	9,200	10,011
Retirement	8,739	8,940	9,300	9,300	9,778
Worker's Com	940	857	1,000	1,000	1,114
Other ERE	137	82	200	200	1,532
Recruitment & Processing	532	236	-	-	-
Total Personnel	146,101	142,289	159,900	151,900	173,265
Operating Expenditures					
Other Contractual Service	20,318	16,077	14,800	14,800	18,550
Travel & Training Staff	2,814	3,000	3,000	3,000	3,000
Dues & Memberships	539	390	400	400	400
Expendable Materials	3,171	2,547	3,600	3,600	3,600
Postage	83	136	200	200	200
Small Equipment Capital	10,437	20,732	17,000	17,000	20,500
Auto Parts & Labor	257	76	500	500	500
Fuels & Lubricants	796	221	1,000	1,000	1,000
Repairs & Maintenance	2,897	5,002	3,900	3,900	3,900
Telephone	1,012	1,099	1,400	1,400	1,400
Total Operating	42,325	49,279	45,800	45,800	53,050
Grand Total	188,426	191,568	205,700	197,700	226,315
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

General Operations

Program Goal

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

Departmental 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 \$4,553,528 represents an increase of \$190,522 (4.37%) from the FY2018 amended budget of \$4,363,006. This increase is attributed to an increase in operating transfers to other funds, Development Opportunities, and insurance premiums for liability insurance.

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Operating Expenditures					
Other Contractual Service	23,153	22,134	25,000	25,000	27,000
Jail Fees	128,318	129,031	140,000	140,000	140,000
Organizational Support	61,500	137,500	159,500	159,500	164,500
Community Promotion Programs	130,772	17,603	23,000	23,000	21,000
Development Opportunities	1,000	-	250,000	130,000	380,000
ROW Beautification Program	584	4,584	10,000	10,000	10,000
ROW Landscaping Program	12,347	14,400	25,000	25,000	25,000
Unemployment	1,445	2,043	10,000	10,000	10,000
Insurance Premiums	362,608	375,301	380,000	380,000	400,000
Casualty Loss	-	-	20,000	20,000	20,000
Total Operating	721,727	702,597	1,042,500	922,500	1,197,500
Capital Expenditures					
City Entrance Sign Makeover	-	-	120,000	-	120,000
Show Low Bluff Meadow Open Space	-	-	150,000	-	150,000
Development Agreements Obligations	-	-	10,100	10,100	10,100
Land Acquisition/Clean Up	-	-	400,000	-	400,000
Operating Transfer Out	4,630,234	3,461,095	2,640,406	2,640,406	2,675,928
Total Capital	-	-	3,320,506	2,650,506	3,356,028
Grand Total	4,630,234	3,461,091	4,363,006	3,573,006	4,553,528

The recommended funding for Organizational Support and Community Promotions increases (\$5,000) FY2019. The increase is due to funding being added for the Community Garden. 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.

Organizational Support					
	FY2016	FY2017	FY2018	FY2019 Requested	FY2019 Funded
Chamber of Commerce	55,000	57,500	57,500	-	57,500
White Mountains Partnership	20,000	20,000	20,000	-	20,000
REAL AZ Corridor	5,000	5,000	5,000	-	5,000
White Mountain Meals-on Wheels/Senior Center	40,000	45,000	45,000	50,000	45,000
Show Low Historical Society	30,000	30,000	32,000	-	32,000
Community Garden Expansion	-	-	-	-	5,000
Total	150,000	157,500	159,500	50,000	164,500

Community Promotions programmed at \$21,000, a decrease from FY2018, includes the following items:

Community Promotions					
	FY2016	FY2017	FY2018	FY2019 Requested	FY2019 Funded
Miscellaneous	19,500	6,000	6,000	6,000	6,000
Rodeo	3,500	4,000	4,000	4,000	4,000
Geocaching	3,200	-	3,000	-	-
White Mountain Safe House	1,500	2,500	2,500	2,500	2,500
Summit Healthcare	1,500	2,500	2,500	2,500	2,500
Scouts	1,000	1,000	1,000	1,000	1,000
White Mountain Symphony	2,000	2,000	2,000	2,000	2,000
Show Low High School Grad Night	2,000	2,000	2,000	3,000	3,000
Total	34,200	20,000	23,000	21,000	21,000

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		
Description	Account/Project Number	Amount
Development Agreements	11-402-495-7310-1005	10,100
Land Acquisition/Cleanup	11-402-495-7400-1209/1209	400,000
City Entrance Sign Makeover	11-402-495-7300-1801/1801	120,000
Show Low Bluff Meadow Open Space	11-402-495-7300-1802/1802	150,000
Open Space Preservation	22-495-495-7416-0000	159,900
Total Capital		840,000

Transfers

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

Transfers	
	Amount
Highway Users Revenue Fund (HURF)	1,290,214
Street Light Improvement District	15,000
White Mountains Partnership	20,000
Public Transportation	91,174
Debt Service	899,715
Projects Fund	323,325
Beautification Program – Water	30,000
Total Transfers from General Fund	2,675,928

Human Resources

Program Goal

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

FY2018 Achievements

- Completed all applicable OSHA written plan training city-wide
- Trained Library staff on emergency evacuation procedures with Timber Mesa Fire Department
- Completed Active Threat training for advisory boards, commissions, school board, city employees, and city Council
- Implementation of new Employee Wellness Program
- Compliance with NCJA for fingerprint processing

FY2019 Goals

- Put all city work groups through fire extinguisher and fire drill training using Timber Mesa Fire Department
- Train employees on all applicable OSHA written plans (Respiratory, Fall Protections, PPE, Hot Work, Trenching, Machine Guards, HazCom, Exposure Control, Confined Space and Energy Conservation LOTO)
- Review active shooter procedures with all city groups
- Increase participation in the Wellness Program
- Update Salary Plan and Job Descriptions
- Develop a High School program to encourage future recruitment opportunities

Position Summary

The Human Resources division is comprised of 3.0 FTE employees, the Human Resources 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.

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
Human Resource Manager	1.0	1.0	1.0	1.0	0.0
Loss Control/Safety Coordinator	1.0	1.0	1.0	1.0	0.0
Human Resources Clerk	1.0	1.0	1.0	1.0	0.0
Total	3.0	3.0	3.0	3.0	0.0

Departmental Budget

The Human Resources Division budget of \$305,717 represents an increase of \$11,917 (4.06%) over the FY2018 budget of \$293,800.

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	165,003	168,040	170,100	170,100	175,568
Medical Insurance	27,933	32,976	58,800	35,000	59,893
FICA	12,075	12,053	13,000	13,000	13,431
Retirement	18,296	18,859	19,600	19,600	20,717
Worker's Comp	480	445	500	500	552
Other ERE	295	329	400	400	2,526
Recruitment & Processing	-	110	-	-	-
Total Personnel	224,083	232,812	262,400	238,600	272,687
Operating Expenditures					
Public Safety Retirement Board	7,200	9,283	4,100	4,100	4,100
Reproduction & Printing	-	617	800	300	2,100
Travel & Training Staff	2,436	3,243	5,600	5,600	5,830
Dues & Memberships	1,492	689	1,200	1,200	1,000
Employee Benefits/Safety	10,270	9,319	10,800	10,800	7,900
Drug Testing	1,953	1,853	2,300	2,300	2,300
Occupational Test/Immunization	2,609	2,931	3,500	3,500	6,700
Expendable Materials	1,336	1,240	1,500	1,500	1,500
Postage	49	91	100	100	100
Small Equipment Capital	-	388	-	388	-
Books & Subscriptions	221	382	300	300	300
Rental & Maintenance Contracts	154	-	1,000	300	1,000
Telephone	58	-	200	100	200
Casualty Loss	-	37	-	-	-
Total Operating	27,777	30,072	31,400	30,488	33,030
Grand Total	251,860	262,884	293,800	269,088	305,717
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Information Services

Program Goal

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

FY2018 Achievements

- Moved the network shared drive information to a new location after a server failure
- Completed the installation of a new finance application
- Installed PD software at the fire district and the fire district map at the PD (Fire dispatching service)
- Completed the move of the Police Department to the new building
- A lightning even required replacement of the Access Control systems at the Court, Training, and Gym Facilities

FY2019 Goals

- Complete the integration of neighboring Police Department into our records management system and dispatching environment
- Upgrade Firewall and reporting appliances to provide more security and visibility regarding network traffic
- Modernize on-site email server while preparing for possible move to cloud-based email in the future
- Complete workstation replacements

Position Summary

The Information Services department is comprised on 2.0 FTEs, the Information Services Manager and Information Services Technician.

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
Information Systems Manager	1.0	1.0	1.0	1.0	0.0
Information Systems Technician	1.0	1.0	1.0	1.0	0.0
Total	2.0	2.0	2.0	2.0	0.0

Departmental Budget

The Information Services budget of \$384,345 is a \$21,245 (5.9%) increase from the FY2018 budget of \$363,100. This increase is a result of the increase to small equipment/capital and rental and maintenance contracts.

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	117,696	121,097	122,500	122,500	128,001
Overtime	63	263	2,600	2,600	2,678
Medical Insurance	34,558	36,124	39,200	39,200	39,929
FICA	8,372	8,675	9,600	9,600	9,997
Retirement	13,352	13,783	14,400	14,400	15,072
Worker's Com	1,582	1,757	2,700	2,700	2,808
Other ERE	212	126	300	300	1,860
Total Personnel	175,835	181,825	191,300	191,300	200,345
Operating Expenditures					
Professional & Consulting Services	125	315	2,600	1,500	2,600
Other Contractual Services	1,719	1,584	2,800	2,000	2,800
Travel & Training Staff	1,554	11	5,600	3,000	5,600
Expendable Materials	1,342	1,555	1,200	1,200	1,200
Postage	42	8	100	100	100
Small Equipment/Capital	34,940	25,690	29,700	29,700	36,200
Printer Supplies	2,843	2,308	2,500	2,500	2,500
Auto Parts & Labor	32	167	500	500	500
Fuels & Lubricants	174	91	200	200	200
Rental & Maintenance Contracts	22,775	30,927	27,600	27,600	33,300
Repairs & Maintenance	4,235	1,701	9,000	5,500	9,000
Telephone	75,873	60,138	75,000	75,000	75,000
Total Operating	145,654	124,494	156,800	148,800	169,000
Capital Expenditures					
Equipment Purchase	95,418	10,764	15,000	10,764	15,000
Total Capital	95,418	10,764	15,000	10,764	15,000
Grand Total	416,907	317,083	363,100	350,864	384,345
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Capital:

General Operations		
Description	Account/Project Number	Amount
Backup PD Network at City Hall	11-440-495-7410-0000/4401901	15,000
Total Capital		15,000

Administrative Services

Program Goal

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

FY2018 Achievements

- Successfully completed the FY2017 Audit with Hinton Burdick
- Completed and submitted the CAFR and supporting documentation to GFOA
- Completed and submitted the AELR to the State of Arizona

FY2019 Goals

- Complete FY2018 Audit with no findings/deficiencies
- Develop Animal License program so it residents can be billed annually

Performance Measures

Administrative Services					
	FY2013-2014	FY2014-2015	FY2015-2016	FY2016-2017	FY2017-2018
Utility Shutoff Notices Mailed	n/a	n/a	n/a	869	2,325
Utility Accounts Shut-off for Non-Pay	302	321	209	172	125

The Utility Billing division of the Administrative Services department began calling customers in addition to mailing shut-off notices in Fiscal Year 2015-2016. As a result, the number of residents turned off for non-pay had dropped 57% since Fiscal Year 2013-2014.

Position Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
Administrative Services Director	1.0	1.0	1.0	1.0	0.0
Accounting Manager	1.0	1.0	1.0	0.0	-1.0
Accountant	0.0	0.0	0.0	1.0	1.0
Sr. Account Clerk	2.0	1.0	0.0	0.0	0.0
Administrative Services Analyst	0.0	0.0	1.0	1.0	0.0
Account Clerk 2	0.0	2.0	2.0	2.0	0.0
Account Clerk	2.0	1.0	1.0	1.0	0.0
Customer Service Representative	1.0	1.0	1.0	1.0	0.0
Total	7.0	7.0	7.0	7.0	0.0

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

Departmental Budget

The Finance Department budget of \$711,252 represents a decrease of \$1,748 (0.25%) over the FY2018 budget of \$713,000.

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	317,284	337,326	351,400	320,000	342,715
Medical Insurance	87,538	93,656	137,200	100,000	139,751
FICA	24,563	25,250	26,900	26,900	26,218
Retirement	37,120	37,768	39,100	39,100	40,162
Worker's Com	986	893	1,100	1,100	1,077
Other ERE	566	495	800	800	4,930
Total Personnel	468,058	495,388	556,500	487,900	554,852
Operating Expenditures					
Professional & Consulting Services	39,762	51,315	55,000	57,280	61,950
Legal Ads & Notices	578	905	500	500	250
Reproduction & Printing	591	1,013	1,000	1,000	1,000
Travel & Training Staff	2,380	2,558	5,000	2,500	5,000
Dues & Memberships	520	60	1,500	1,500	700
Recruitment & Processing	3,215	-	-	-	-
Office Supplies	12,174	13,934	14,000	14,000	14,000
Expendable Materials	1,759	1,706	1,500	1,500	1,500
Postage	3,820	3,541	3,500	3,500	3,500
Small Equipment/Capital	-	388	-	388	5,000
Books & Subscriptions	-	199	-	-	-
Auto Parts & Labor	855	2,810	2,000	2,000	2,000
Fuels & Lubricants	1,994	1,957	2,500	2,500	2,500
Rental & Maintenance Contracts	11,974	8,819	15,000	15,000	9,000
Telephone	731	-	-	-	-
Over/Short Balance	(29)	-	-	-	-
Bank Charges	54,442	47,746	55,000	55,000	50,000
Total Operating	134,766	136,951	156,500	156,668	156,400
Capital Expenditures					
Equipment Purchase	-	19,080	-	-	-
Total Capital	-	19,080	-	-	-
Grand Total	602,824	651,419	713,000	644,568	711,252
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Planning and Zoning

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.

FY2018 Achievements

- Completed revisions to the city's General Plan for addition to the fall 2018 election ballot

FY2019 Goals

- Continue to provide quality inspections
- Stay up-to-date on building code issues

Performance Measures

Planning & Zoning						
	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	
Phone Calls	5,859	4,786	6,111	5,015	10,465	
Plan Reviews Completed	n/a	n/a	n/a	367	1,605	
Walk-in Customers Building Issues	1,545	1,129	1,220	1,522	1,348	
Walk-in Customers Planning and Zoning Issues	778	484	573	668	770	
Inspections Completed						
Site Visits	-	-	-	-	757	
Permits Issued – New Residential	32	56	64	87	90	
Permits Issued – New Multi Family	-	-	-	9	2	
Permits Issued – New Commercial	3	1	11	5	13	
Permits Issued – Commercial Additions	22	20	21	31	33	
Permits Issued – New Manufactured Home	5	8	14	39	48	
Permits Issued – Other	189	178	176	140	220	
Code Enforcement						
Vehicle	7	17	27	20	21	
Debris/outdoor Storage	61	101	106	101	65	
Structure	28	25	31	42	34	
Dead Trees	5	8	6	2	3	
Grass/Weeds	16	8	4	5	5	
Health/Safety	0	0	3	3	4	
Blight/Deterioration	14	18	22	21	17	
Zoning	23	56	53	56	42	
Sign	19	10	17	21	16	
Other	28	37	35	21	-	
Garbage	-	6	3	-	-	

Position Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	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	1.0	1.0
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*	0.5	0.5	0.5	0.5	0.0
Total	4.5	4.5	4.5	5.5	1.0
Commissioner	7.0	7.0	7.0	7.0	0.00

*Position split with Engineering

Departmental Budget

The Planning and Zoning Department budget of \$574,610 represents an increase of \$99,710 (21.0%) from the FY2018 budget of \$474,900. This majority of the increase is due to an increase of one FTE as approved by City Council in FY2018.

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17- 18 YTD	FY18-19 Proposed
Business Licenses	14,555	15,115	14,475	15,280	15,000	11,225	15,000
Liquor Lic. Application Fees	625	925	675	600	300	250	300
Building Permits	131,276	149,826	146,475	235,096	150,000	182,429	175,000
P & Z Application Fees	4,695	3,030	2,772	4,050	3,000	2,350	3,000
Special Event Permits	500	-	450	560	-	200	-
Plan Check Fees	30,222	36,666	44,100	51,802	30,000	60,000	30,000
Photo Copying Fees	30	155	186	750	200	250	200
Misc. Income	600	700	500	754	500	450	500
Total	182,503	206,418	209,633	308,892	199,000	250,690	224,000

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	281,065	285,062	293,100	293,100	353,090
Temporary Personnel	-	-	900	900	879
Medical Insurance	55,922	57,352	88,200	65,000	109,804
FICA	20,862	21,266	22,500	22,500	27,079
Retirement	30,894	31,231	33,100	33,100	40,251
Worker's Com	2,997	2,710	3,300	3,300	4,544
Other ERE	500	292	700	700	4,863
Total Personnel	392,239	397,913	441,800	418,600	540,510
Operating Expenditures					
Professional & Consulting Services	1,169	8	4,000	2,500	4,000
Other Contractual Service	10,866	70	-	-	-
Legal Ads & Notices	-	1,371	2,000	1,500	2,000
Reproduction & Printing	-	-	1,000	-	500
Travel & Training Staff	4,225	3,659	4,000	4,000	4,500
Travel & Training Non Staff	961	-	1,500	1,500	1,500
Dues & Memberships	852	1,111	2,000	1,000	2,000
Recruitment & Processing	114	(11)	-	-	-
Expendable Materials	489	1,471	1,000	500	1,500
Postage	1,325	1,488	2,800	1,500	2,500
Small Equipment/Capital	-	-	1,700	1,700	1,000
Books & Subscriptions	1,478	108	1,500	1,500	1,500
Economic Development	-	(283)	-	-	-
Auto Parts & Labor	866	510	1,000	1,000	2,000
Fuels & Lubricants	1,511	1,732	2,000	2,000	3,000
Rental & Maintenance Contracts	-	-	7,000	7,000	6,500
Telephone	1,067	1,569	1,600	1,600	1,600
Total Operating	24,922	12,801	33,100	27,300	34,100
Grand Total	417,161	410,714	474,900	445,900	574,610
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Community Services

Program Goals

The Community Services department directs the operations of the Library, Parks & Recreation, Parks and Facilities Maintenance, and Aquatics divisions with the goal of providing high-level services in all of these areas to the public and City staff.

FY2018 Achievements

- Relocated the Old Jail to City Hall to preserve its history
- Installed three (3) new playgrounds at the City Park

FY2019 Goals

- Expansion and enhancement of city wide Christmas Lights
- Expansion and enhancement of city entrance signs

Division Expenditure Summary					
FY2017 Actuals	Library	Parks & Recreation	Parks & Facilities Maintenance	Aquatics	
Personnel	342,992	210,153	449,225	251,596	
Operating	127,167	129,062	365,508	143,042	
Capital	22,004	-	9,513	-	
Total	492,163	339,215	824,246	394,638	

Division Revenue Summary					
FY2017 Actuals	Library	Parks & Recreation	Parks & Facilities Maintenance	Aquatics	
Revenues	18,601	127,268	n/a	133,944*	
Grant Revenues	13,682	-	-	-	

*Does not include transfers in from General Fund

Division Personnel Summary					
FY2017 Actuals	Library	Parks & Recreation	Parks & Facilities Maintenance	Aquatics	
Full-Time	4	3	8	1	
Part-Time	9	3	-	varies	
Total	13	6	8	varies	

Detail for each division is provided further in this section.

Position Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
Community Services Director	1.0	1.0	1.0	1.0	0.0
Grants Manager	1.0	1.0	1.0	1.0	0.0
Total	2.0	2.0	2.0	2.0	0.00

Departmental Budget

The Community Services Administration budget of \$285,076 is a \$40,576 (16.6%) increase over the FY2018 budget of \$244,500. The increase is due to the NEPA study (National Environmental Protection Assessment) for a proposed bike trail near Fool's Hollow Lake.

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	101,843	69,499	126,400	111,890	134,985
Part-Time Wages	11,883	40,493	-	19,145	-
Medical Insurance	24,635	19,996	19,600	11,100	39,929
FICA	8,087	7,822	9,700	9,700	9,909
Retirement	12,775	11,140	14,500	14,500	15,284
Worker's Com	340	288	400	400	407
Other ERE	195	78	300	300	1,863
Recruitment & Processing	176	-	-	-	-
Total Personnel	159,935	149,315	170,900	167,035	202,376
Operating Expenditures					
Professional & Consulting Services	6,740	-	-	-	25,000
Legal Ads & Notices	-	181	-	-	-
Travel & Training Staff	2,134	1,057	1,500	1,500	1,500
Dues & Memberships	195	465	500	250	500
Expendable Materials	1,182	1,116	1,000	1,000	1,000
Postage	35	3	200	100	200
Christmas Lights	-	11,500	50,900	11,500	35,000
Fireworks	-	1,349	17,000	17,000	17,000
Community Cleanup	-	935	2,500	2,500	2,500
Telephone	29	-	-	-	-
Total Operating	10,315	16,637	73,600	33,850	82,700
Grand Total	170,249	165,952	244,500	200,885	285,076
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Library

Program Goal

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

FY2018 Achievements

- Received a \$11,000 grant from the Arizona State Library to create a Maker Space at the Library
- Formed a successful partnership with the Linden Elementary School where literacy programs were conducted twice a month throughout the school year
- Was one of 75 Library across the country to receive a NASA@My Library Grant
- Received a grant from the Fiesta Bowl Charities Foundation to install an interactive playground at the Library
- Received grants from the Young Adult Library Services Association and Rural Activation and Innovation Network for \$10,000

FY2019 Goals

- Introduce a larger outreach program to include more of our local schools and the Haven Nursing Home
- Conduct customer service training for all library staff
- Work towards becoming a fine free library
- Work towards creating more space in the library for our larger programs and have a permanent Maker Space area

Performance Measures

Library					
	FY2013-2014	FY2014-2015	FY2015-2016	FY2016-2017	FY2017-2018
Visitors	129,051	73,823	137,375	151,491	133,497
Borrowed/Rented Items	131,559	38,017	73,808	164,634	162,966

Position Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
Library Manager	1.0	1.0	1.0	1.0	0.0
Library Information Specialist	0.0	1.0	1.0	1.0	0.0
Library Clerk	7.0	6.0	6.5	6.5	0.0
Total	8.0	8.0	8.5	8.5	0.00

Departmental Budget

The Library budget of \$554,950 is an \$11,650 (2.1%) increase over the FY2018 budget of \$543,300. The increase is due to the addition of small equipment/capital and an increase in the cost of utilities for the facility.

Revenue

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Library Fees	17,916	20,110	20,553	18,601	22,000	9,421	22,000
Donations	-	-	-	-	-	-	1,500
Total	17,916	20,110	20,553	18,601	22,000	9,421	23,500

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	178,675	143,902	156,300	145,000	154,169
Part-Time Wages	96,750	112,898	121,300	121,300	120,563
Medical Insurance	46,882	42,720	78,400	45,000	79,858
FICA	19,927	19,271	21,200	21,200	21,017
Retirement	25,069	22,004	19,600	19,600	19,307
Worker's Com	814	694	900	900	864
Other ERE	302	149	600	600	3,072
Recruitment & Processing	1,518	1,353	-	-	-
Total Personnel	369,937	342,992	398,300	353,600	398,850
Operating Expenditures					
Other Contractual Service	4,672	4,699	5,000	5,000	5,000
Advertising & Publicity	414	-	-	-	-
Reproduction & Printing	311	716	1,000	700	1,000
Travel & Training Staff	2,953	2,014	3,500	3,500	3,500
Dues & Memberships	796	1,572	1,000	1,000	1,000
Expendable Materials	12,771	13,939	14,000	14,000	14,000
Postage	1,701	1,707	1,600	1,600	1,600
Small Equipment/Capital	6,398	12,269	-	-	6,000
Rental & Maintenance Contracts	5,758	6,194	11,200	11,200	11,200
Repairs & Maintenance	2,384	2,051	1,500	1,500	3,600
Telephone	7,161	1,585	700	700	700
Utilities	34,401	41,740	35,000	35,000	43,000
Library Mat. – Adult Print	20,016	19,422	18,000	18,000	20,000
Library Mat. – Adult Other Phy	8,488	5,748	8,000	8,000	6,000
Library Mat. Child Print	5,670	7,762	8,000	8,000	8,000
Library Mat. – Child Other Phy	1,776	3,284	3,500	3,500	3,500
Periodicals	3,921	2,458	3,000	3,000	3,000

A/V Materials – Juvenile	214	8	-	-	-
Total Operating	119,803	127,167	115,000	114,700	131,100
Capital Expenditures					
Equipment Purchase	-	22,004	30,000	22,004	25,000
Total Capital	-	22,004	30,000	22,004	25,000
Grand Total	489,741	492,163	543,300	490,304	554,950
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Library – Capital Detail		
Description	Account/Project Number	Amount
Fire Alarm System	11-435-495-7410-0000/4351902	25,000
Total Capital		25,000

Parks & Recreation

Program Goal

The Parks & Recreation department provides a diverse recreation 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.

FY2018 Achievements

- Hosted a successful well attended Freedom Fest event despite the absence of a fireworks show
- Added the Terror Trail, Flashlight Candy Cane Hunt, and Kids Stuff Sale program
- The first Mom and Son Nerf Battle was a huge hit with both Moms' and kids

FY2019 Goals

- Continue to provide quality year-round recreation opportunities for citizens and visitors of all ages
- Continue to add programs such as the health and fitness program 100 Miles in 100 Days Challenge and an after school program in partnership with the Library and Police Department

Performance Measures

Parks and Recreation					
	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Show Low Night at Chase Field	n/a	n/s	87	86	67
Annual BBQ Throwdown Competitors	34	36	38	38	52
Daddy Daughter Dance	301	n/a	350	n/a	350
Concert Series	n/a	n/a	300	300	n/a
Memorial Day Men's Softball Tournament	40	n/a	36	40	n/a
Mountain Music Jubilee	300	n/a	350	n/a	n/a

Position Summary

The Parks & Recreation division uses an average wage of \$10.50 per hour with approximately 19,800 part-time/seasonal hours programmed

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
Recreation Supervisor	1.0	1.0	0.0	0.0	0.0
Sr. Recreation Coordinator	0.0	0.0	1.0	1.0	0.0
Recreation Coordinator	2.0	2.0	2.0	2.0	0.0
Pt/Seasonal Recreation Aides	3.3	3.3	3.3	3.3	0.0
Total	6.3	6.3	6.3	6.3	0.0

Departmental Budget

The Recreation Division budget of \$416,285 is a \$15,215 (3.5%) decrease from the FY2018 budget of \$431,500. The majority of the decrease is due to reduced funding for the concert series program in FY2019.

Although not intended to be self-supporting, many programs offered through the Recreation Division do generate user fees. The Recreation Division recovers approximately 24.8% of its total cost to operate through these fees. For FY2019, total recreation income is expected to generate \$107,715, a decrease over FY2018 due to a reduction in revenues from the concert series and BMX programs.

Revenue

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Sponsorship	190	8,900	-	1,000	-	-	-
Concession Income	-	-	-	-	-	-	500
Youth Sports	11,200	12,250	14,735	16,950	10,600	12,152	10,600
Adult Sports	34,168	33,2770	39,782	35,814	37,500	21,597	37,500
Community Recreation Pgms	10,690	9,905	6,685	12,435	15,000	7,758	15,000
Facility & Equipment Rental	4,159	4,072	4,563	6,125	3,000	1,502	3,000
Parade revenue	400	220	3,335	1,735	2,575	805	2,575
BMX Revenue	683	1,325	200	6,108	17,400	920	10,000
Benches	-	-	-	1,200	5,000	-	5,000
Special Events	15,348	22,080	19,275	15,440	-	4,040	-
Misc. Income	4,002	8,595	4,976	23,737	8,000	10,000	8,000
Concert Series	-	-	-	1,384	35,000	-	10,000
Concert Tickets	-	-	3,744	5,340	-	360	-
Total	80,840	100,618	97,294	127,268	134,075	59,133	107,715

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	106,553	88,714	119,000	95,000	113,922
Part-Time Wages	32,614	52,916	38,700	38,700	26,780
Medical Insurance	37,444	43,132	58,800	46,000	59,893
FICA	10,611	10,631	12,100	12,100	10,764
Retirement	12,787	12,097	15,100	15,100	13,223
Worker's Com	2,112	2,156	2,800	2,800	2,525
Other ERE	197	115	300	300	1,829
Recruitment & Processing	287	393	-	287	-
Total Personnel	202,605	210,153	246,800	210,287	228,935
Operating Expenditures					
Other Contractual Service	17,995	8,481	10,000	10,000	10,000
Advertising & Publicity	298	465	2,000	2,000	2,000
Reproduction & Printing	1,311	1,000	1,000	1,000	1,000
Travel & Training Staff	3,146	1,463	2,800	2,800	2,800
Dues & Memberships	1,044	1,756	1,500	1,500	1,500
Expendable Materials	2,520	3,075	2,500	2,500	2,500
Postage	148	148	500	500	500
Books & Subscriptions	11	11	100	100	100
Auto Parts & Labor	-	-	300	300	300
Fuels & Lubricants	325	164	500	500	500
Repairs & Maintenance	-	-	400	400	400
Telephone	12	-	1,400	1,400	1,400
Recreation Equipment	2,075	3,052	3,700	3,700	3,700
Concerts in the Park	2,504	2,700	5,000	5,000	5,000
Special Events	15,894	8,872	11,500	11,500	17,000
4 th of July Special Event	28,403	3,916	19,000	19,000	22,000
BBQ Throwdown Special Event	19,048	21,401	22,500	22,500	22,500
After School Programs	1,421	2,522	2,800	2,800	3,950
Adult Sports	33,902	32,228	37,500	37,500	37,500
Youth Sports	12,028	16,341	12,800	12,800	15,800
4 th of July Parade Expense	3,720	2,777	3,000	3,000	3,000
SL Shines Electric Light Parade	1,232	1,288	1,500	1,500	1,500
BMX Expenses	617	5,771	17,400	17,400	17,400
Benches	-	696	5,000	5,000	5,000
Concert Series	-	10,934	20,000	10,500	10,000
Total Operating	147,652	129,062	184,700	175,200	187,350
Grand Total	350,257	339,215	431,500	385,487	416,285
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Parks and Facilities Maintenance

Program Goal

The Parks and Facilities Maintenance division provide ongoing maintenance services for city property, buildings, and parks.

FY2018 Achievements

- Installed new score board at the Senior Field
- Installed new exercise equipment at the City Park

FY2019 Goals

- Complete new dugouts for Nikolaus Park
- Complete signage improvements at the City Park
- Complete the construction of a Ramada at the dog Park

Position Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
Maintenance Supervisor	1.0	1.0	1.0	1.0	0.0
Maintenance Tech III	0.0	0.0	1.0	1.0	0.0
Maintenance Tech II	2.0	2.0	2.0	2.0	0.0
Maintenance Tech I	3.0	3.0	2.0	2.0	0.0
Custodian	1.0	1.0	2.0	2.0	0.0
Total	7.0	7.0	8.0	8.0	0.0

Departmental Budget

The Parks and Facilities Maintenance Division budget of \$1,665,308 is a \$124,734 (8.1%) increase over the FY2018 budget of \$1,540,574. The majority of the increase is due to the addition of the Nikolaus Homestead Park Lighting Phase IIA in FY2018. When adjusted for capital projects the department increases \$17,910 (1.96%) over the FY2018 budget.

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	259,817	263,217	274,600	274,600	264,173
Overtime	8,953	9,973	12,700	12,700	13,081
Medical Insurance	92,306	110,682	134,400	105,000	149,733
FICA	20,088	20,555	22,000	22,000	21,210
Retirement	30,019	30,750	33,000	33,000	32,152
Worker's Com	11,283	10,369	12,900	12,900	12,514
Other ERE	465	266	700	700	3,893
Recruitment & Processing	1,443	265	-	-	-
Uniforms	3,100	3,147	3,100	3,100	2,354
Total Personnel	427,474	449,225	493,400	464,000	499,110
Operating Expenditures					
Other Contractual Service	129,436	81,307	125,000	125,000	165,000
Travel & Training Staff	4,886	2,167	4,500	4,500	4,500
Dues & Memberships	395	565	800	800	800
Expendable Materials	38,240	32,633	37,000	37,000	37,000
Sign Maintenance	1,797	2,405	3,000	3,000	3,000
Small Equipment/Capital	7,954	8,107	3,500	3,500	11,000
Auto Parts & Labor	15,179	18,392	23,800	23,800	20,000
Fuels & Lubricants	16,199	16,291	23,500	23,500	20,000
Rental & Maintenance Contracts	-	275	-	275	-
Equipment Rental –Other	4,786	264	9,000	9,000	6,000
Safety Equipment	-	27	-	-	-
Repairs & Maintenance	50,606	90,365	75,000	75,000	50,000
Repair & Maint – Sports Turf	16,994	19,102	25,500	25,500	25,500
Telephone	205	-	-	-	-
Utilities	85,328	83,609	88,000	88,000	88,000
Casualty Loss	2,743	10,000	-	-	-
Total Operating	374,748	365,508	418,600	418,875	430,800
Capital Expenditures					
Show Low Lake Restrooms Phase I	-	-	55,000	-	-
Deuce of Clubs Tree Irrigation	-	-	50,000	-	-
Nikolaus Homestead Park Lighting	-	-	70,788	-	-
Nikolaus Homestead Park Lighting Phase IIA	-	-	-	-	300,000
Pickleball Court Construction	-	-	147,286	43,388	103,898
Improvements	-	-	286,500	286,500	282,500
Equipment Purchase	-	9,513	19,000	9,513	-
Vehicle Purchase	-	-	-	-	49,000
Total Capital	-	9,513	628,574	296,013	735,398
Grand Total	802,222	824,246	1,540,574	1,178,888	1,665,308
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Capital

Parks and Facilities Maintenance – Capital Detail		
Description	Account/Project Number	Amount
New Swing Set for Little League Park	11-445-495-7310-0000/4451905	10,000
Nikolaus Park Dugouts	11-445-495-7310-0000/4451906	17,500
Park Signage Improvements – City Wide	11-445-495-7310-0000/4451907	30,000
Little League Playground Ramada	11-445-495-7310-0000/4451908	38,000
Dog Park Ramada	11-445-495-7310-0000/4451909	15,000
Drinking Fountain Replacement – Dog Park	11-445-495-7310-0000/4451910	9,000
Replace Pavers and Upgrades at Festival Market Place	11-445-495-7310-0000/4451911	10,000
Concrete connection to asphalt path, west and east – Nikolaus Park	11-445-495-7310-0000/4451912	20,000
Exterior Paint and Improvements – City Hall	11-445-495-7310-0000/4451913	35,000
Repair grass at City Hall and Veteran’s Memorial	11-445-495-7310-0000/4451914	8,000
City Hall Landscaping and Trees	11-445-495-7310-0000/4451915	15,000
Disk Golf Baskets	11-445-495-7310-0000/4451916	20,000
Nikolaus Homestead Park Lighting Phase IIA	11-445-495-7310-0000/4451921	300,000
Pickleball Court Construction	11-445-495-7300-1836/1836	103,898
Basketball Court Repairs	11-445-495-7310-0000/4451917	17,500
Senior Field Concession repairs, improvements, and cameras	11-445-495-7310-0000/4451918	20,000
Laser leveling five fields and infield mix	11-445-495-7310-0000/4451919	17,500
Flatbed ¾ ton Service Truck	11-445-495-7420-0000/4451920	49,000
Total Capital		735,398

Police Department

Program Goal

The Police Department's mission is to have "A Passion for Excellence!" The values of the agency are:

- Professionalism
- Respect
- Integrity
- Dignity
- Excellence

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 and Investigations, while the Operational Support Division includes Administration/Operational Support, Animal Control, and Communications. Below is a summary for each unit. Details are provided further in this section.

Unit Expenditure Summary					
FY2017 Actuals	Operations	Admin/Operational Support	Investigations	Animal Control	Communications
Personnel	2,309,359	1,187,311	663,946	128,930	660,096
Operating	358,463	65,481	32,400	46,727	95,191
Capital	4,918,779	-	-	-	27,495
Total	7,586,601	1,252,792	696,346	175,657	782,782

*Capital included projects included in Projects/Capital Fund

Unit Revenue Summary					
FY2017 Actuals	Operations	Admin/Operational Support	Investigations	Animal Control	Communications
Revenues	303,552	6	-	4,186	-
Grant Revenues	398,634	-	-	-	-

Unit Personnel Summary			
FY2019 Actuals	Operations	Animal Control	Communications
Full-Time	35.0	2.0	13.0
Part-Time	1.0	0.0	1.3
Total	36.0	2.0	14.3

The Police Department has an authorized staffing level of 52.3 employees a decrease of part-time employees, an increase of 4.0 FTE's (3 FTE's a result of the merger with Pinetop/Lakeside Communications) (1 FTE contingent on receiving a COPS grant in FY2019) for a net increase of 2.2 FTE's, of which 33.0 are sworn. This includes two School Resource Officers (SRO) funded through a service agreement with the school district and a grant-funded Major Crimes Apprehension Team (MCAT) Sergeant.

FY2018 Achievements

- Completed and moved into new Public Safety Building
- Received approval by both councils for the Pinetop-Lakeside 911 dispatching merge with Show Low Police Department

FY2019 Goals

- Compete 911 call center merger to create a regional police, fire, and EMS dispatch center in southern Navajo County
- Address traffic concerns through education, engineering, and enforcement
- Establish a Community Action Plan program

Performance Measures

Police Department					
	FY2013-2014	FY2014-2015	FY2015-2016	FY2016-2017	FY2017-2018
Citations Issued	4,251	4,655	4,337	4,387	6,342
Moving Violations	3,083	1,517	1,153	1,449	1,650
Warning/Repair	135	2,971	2,392	2,159	3,879
Criminal Summons	801	671	651	571	635
Photo Enforcement Violations Mailed	7,452	-	-	-	-
Felony Arrests	364	353	310	218	256
Misdemeanor Arrests	1,308	1,437	1,238	1,097	1,114
DUI Arrests	86	80	87	76	99
Murder/Manslaughter	-	-	-	-	2
Forcible Rape	10	1	2	2	11
Robbery	3	3	2	3	-
Simple Assault Cases	118	92	75	94	104
Aggravated Assault Cases	71	47	46	32	71
Burglary Cases	51	54	36	36	78
Larceny Cases	438	480	427	319	396
MV Theft Cases	10	11	8	11	19
Collisions	221	241	259	260	302
Calls Handled	19,230	18,667	21,907	23,296	21,551
Total Reports Processed	3,074	3,010	2,838	2,505	2,911

Department Budget Summary

The Police Department's FY2019 budget of \$10,287,522 represents an increase of \$3,284,922 (46.9%) from the FY2018 budget of \$7,002,600. The majority of the increase is due to a \$3,000,000 additional payment into Public Safety Retirement towards deficit, capital expenditures (\$501,000), and the addition of 1 FTE employee (conditional on award of COPS Grant for FY2019), and 3 FTE's due to the merger with Pinetop/Lakeside Communications. When adjusted for the additional PSPRS payment, the Police Department's budget increases 284,922 (4.07%).

Details for each unit within the Police Department will illustrate how the FY2019 budget is allocated.

Police Department Summary					
	FY2016 Budget	FY2017 Budget	FY2018 Budget	FY2018 Estimate	FY2019 Budget
Operations	2,411,723	2,667,822	3,551,700	3,206,198	8,634,433
Investigations	764,158	684,299	902,700	768,868	38,400
Administration	1,165,364	1,252,792	1,446,400	1,293,522	91,200
Communications	699,017	782,783	892,700	767,244	1290,829
Animal Control	169,085	175,657	209,100	189,726	232,661
Total	5,209,348	5,563,352	7,002,600	6,225,558	10,287,522

Police Operations

The Operations Division includes all general operational activities of the department. The FY2019 Operations Division budget increases by 143.1% over FY2018 due to the additional \$3,000,000 payment to PSPRS. When adjusted for this payment the operations division budget increases by 2,082,733 (58.6%). The majority of the increase is due to all personnel costs from Investigations and Administration/Operational Support divisions being combined into the Police Operations division budget. As a result, you will see significant decreases within those division budgets.

Revenue

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Operating Revenues							
Dispatching Services	198,040	211,033	150,303	194,013	222,222	223,099	500,621
Special Duty Police Services	1,650	3,951	880	-	-	-	-
Alarm Fees	9,730	9,310	10,610	5,630	9,000	5,350	9,000
Finger Prints, File Copies	9,496	10,020	9,915	11,843	9,000	12,461	9,000
Impound/Towing Fees	18,955	21,895	15,450	13,500	15,000	15,975	15,000
Miscellaneous Income	245	1,244	1,930	69,503	500	4,000	500
Public Safety Building Maint Reimb	-	-	-	-	-	6,472	-
Insurance/Loss Reimbursement	13,584	-	2,249	5,668	-	-	-
Car Seat Revenue	980	945	885	835	700	-	700
Donations	-	-	-	2,561	-	-	-
Total Operating Revenues	252,680	258,398	192,222	303,553	256,422	267,357	534,821
Grant Revenues							
County Task Force Officer	89,253	127,510	110,995	103,328	83,000	50,389	83,000
School Resource Officer Grant	170,842	120,313	203,096	202,341	110,321	65,914	110,321
Transport Officer	5,048	3,893	5,108	1,073	12,000	413	1,000
GIITEM Revenue	-	-	50,948	67,387	73,176	46,927	73,176
Police Vests Grant	-	4,609	5,927	-	-	-	-
Federal Intergovernmental Rev	(10)	6,966	-	16,480	-	27,020	11,620
State Intergovernmental Rev	-	-	-	-	13,000	-	-
COPS Grant – 2011UMWX0016	85,470	44,759	-	-	-	-	66,750
D.U.I. Grant	10,461	6,966	6,329	8,025	-	(1,567)	-
Total Grant Revenue	361,064	315,016	382,403	398,634	291,497	189,096	345,867
Total Revenue	613,744	573,414	574,625	702,187	547,919	456,453	880,688

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	1,124,184	1,246,184	1,320,100	1,170,100	2,501,516
Part-time Wages	-	-	-	-	32,972
Overtime	93,149	121,198	95,000	183,332	133,900
Medical Insurance	268,944	331,218	372,400	297,400	698,753
FICA	97,179	98,759	107,800	107,800	203,136
Retirement	361,641	402,166	753,700	709,534	3,960,215
Worker's Comp	68,897	76,001	80,900	80,900	146,706
Other ERE	1,755	1,014	3,200	3,200	36,334
Police Uniform Allowance	25,973	24,139	26,600	26,600	46,200
Recruitment & Processing	11,533	8,679	-	2,177	-
Total Personnel	2,053,255	2,309,358	2,759,700	2,581,043	7,759,733
Operating Expenditures					
Professional & Consulting Services	-	3,106	-	-	-
Other Contractual Service	4,867	1,612	3,000	3,000	3,000
Finger Printing	5,239	5,774	6,000	6,000	6,000
Reproduction & Printing	5,189	7,523	9,700	9,700	9,700
Travel & Training Staff	13,553	9,816	18,000	18,000	20,000
Dues & Memberships	1,335	625	1,700	1,700	1,700
Expendable Materials	17,738	15,040	16,700	16,700	16,700
Postage	1,810	1,424	2,700	2,700	2,700
Small Equipment/Capital	38,787	26,194	26,000	26,000	65,000
Ammunition	14,127	5,775	19,000	19,000	19,000
Ammunition – Less than lethal	1,426	2,961	7,000	7,000	7,000
Police Equipment	8,586	3,162	12,000	12,000	12,000
Programs	182	-	-	-	-
Special Response Team (SRT)	1,281	3,359	17,500	17,500	27,000
Uniforms	1,375	179	-	-	-
Books & Subscriptions	3,040	3,166	4,300	4,300	4,500
Auto Parts and Labor	91,499	92,496	100,000	100,000	91,000
Fuels & Lubricants	59,577	57,834	94,000	94,000	85,000
Rental & Maintenance Contracts	21,511	16,351	22,800	22,800	22,800
Technology & Radio Repair	8,317	10,661	10,000	10,000	10,000
Repairs & Maintenance	9,542	52,493	49,000	49,000	49,000
Telephone	6,326	6,613	7,600	7,600	7,600
Utilities	25,229	25,168	40,000	40,000	40,000
Casualty Loss	17,931	7,131	-	4,051	-
Total Operating	358,467	358,463	467,000	471,051	499,700
Capital Expenditures					
Move/Remodel Evidence Storage	-	-	-	-	125,000
Equipment Purchase	-	-	125,000	-	-
Vehicle Purchase	-	-	200,000	154,104	250,000
Total Capital	-	-	325,000	154,104	375,000
Grand Total	2,411,722	2,667,821	3,551,700	3,206,198	8,634,433
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Police Investigations

The Investigations Unit proposed FY2019 budget is a \$6,000 18.5% increase over FY2018 when adjusted for personnel costs. The majority of the increase is due to the increase in the small equipment/capital line item for a one-time expenditure for IP Cameras. When adjusted for this one-time expenditure the FY2019 Budget remains the same as FY2018.

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	412,591	386,069	432,500	407,500	-
Part-Time Wages	9,598	-	28,300	20,000	-
Overtime	42,508	32,569	30,000	30,000	-
Medical Insurance	84,696	84,472	117,600	85,000	-
FICA	33,868	30,131	37,500	37,500	-
Retirement	118,408	102,777	186,600	120,000	-
Worker's Com	23,374	19,191	28,300	28,300	-
Other ERE	700	399	1,100	1,100	-
Police Uniform Allowance	8,400	8,338	8,400	8,400	-
Total Personnel	734,143	663,946	870,300	737,800	-
Operating Expenditures					
Other Contractual Service	5,800	3,449	3,500	2,168	3,500
Travel & Training Staff	9,829	8,634	10,000	10,000	10,000
Dues & Memberships	230	201	500	500	500
Expendable Materials	3,318	3,531	3,700	3,700	3,700
Small Equipment/Capital	9,856	129	4,000	4,000	10,000
MCAT	982	1,73	2,000	2,000	2,000
Rental & Maintenance Contracts	-	2,837	8,700	8,700	8,700
Total Operating	30,015	20,353	32,400	31,068	38,400
Grand Total	764,158	684,299	902,700	768,868	38,400
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Police Administration/Operational Support

The Police Administration/Operational Support unit proposed FY2019 budget is a \$31,000 (51.5%) increase over FY2018 when adjusted for personnel costs. The majority of this increase is due to a one-time expenditure for the RIMS-NBRS Conversion. When adjusted for the one-time expenditure the FY2019 budget decreases \$4,000 (6.6%) over FY2018.

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	643,674	681,630	731,300	680,000	-
Part-Time Wages	54,963	42,987	76,100	40,000	-
Overtime	32,864	50,798	5,000	40,000	-
Medical Insurance	109,620	115,824	196,000	115,000	-
FICA	44,959	51,403	61,300	51,300	-
Retirement	198,515	203,868	265,900	265,900	-
Worker's Com	29,452	28,930	38,900	28,900	-
Other ERE	1,162	674	1,900	1,900	-
Police Uniform Allowance	7,000	10,675	9,800	9,800	-
Recruitment & Processing	836	522	-	522	-
Total Personnel	1,123,046	1,187,311	1,386,200	1,233,322	-
Operating Expenditures					
Merchandise for Resale	-	1,350	500	500	500
Professional & Consulting Services	2,065	31,013	4,000	4,000	39,000
Travel & Training Staff	12,074	9,665	12,300	12,300	12,300
Dues & Memberships	744	1,085	1,500	1,500	1,500
Expendable Materials	2,572	3,317	4,000	4,000	4,000
Programs	9,868	5,046	14,600	14,600	10,500
Police Dog	3,614	2,658	6,000	6,000	6,000
Rental & Maintenance Contracts	9,823	10,231	16,300	16,300	17,400
Prisoner Expenses	1,559	1,115	1,000	1,000	-
Total Operating	42,318	65,481	60,200	60,200	91,200
Grand Total	1,165,364	1,252,792	1,446,400	1,293,522	91,200
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Police Communications

The Police Communications unit FY2019 budget of \$1,290,829 is an increase of \$398,129 (44.6%) from the FY2018 budget of \$892,700. The majority of the increase is due to the addition of three (3) FTE's and an increase in operating costs due to the merger with Pinetop/Lakeside. The majority increase is offset by the additional revenue for Dispatching Services as noted below.

Revenues

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 FY 2019, estimated revenue from this service is programed at \$500,621 as detailed below. This is an increase of \$278,399 from the FY2018 revenue of \$222,222. The majority of the increase comes from the Pinetop/Lakeside Police Department and Fire Department as a result of the merger with Pinetop/Lakeside.

Dispatching Services	Amount
Timber Mesa Fire Department	122,080
White Mountain Lakes	8,238
Heber	28,959
Pinedale/Claysprings	2,468
Pinetop Fire	38,649
Pinetop/Lakeside PD	217,740
EMS Ambulance	82,487
Total	500,621

Actual Revenues:

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Dispatching Services	198,040	211,033	150,303	194,013	222,222	223,099	500,621

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	328,814	339,167	376,400	270,000	533,498
Part-Time Wages	33,964	23,639	44,000	14,000	44,000
Overtime	52,530	84,614	35,000	140,000	36,050
Medical Insurance	123,613	127,704	196,000	135,000	259,537
FICA	30,253	33,243	34,800	34,800	46,586
Retirement	46,267	48,240	47,300	47,300	93,715
Worker's Com	1,181	1,152	1,400	1,400	6,918
Other ERE	823	501	1,000	1,000	8,125
Uniform Allowance	-	-	-	-	1,400
Recruitment & Processing	5,292	1,836	-	3,000	-
Total Personnel	622,738	660,096	735,900	646,500	1,029,829
Operating Expenditures					
Professional & Consulting Services	54	28,301	1,000	1,000	8,000
Travel & Training Staff	6,110	3,737	12,000	12,000	15,000
Dues & Memberships	805	600	1,000	1,000	1,000
Expendable Materials	4,576	4,591	5,000	5,000	8,000
Small Equipment/Capital	12,458	10,235	35,800	35,800	38,500
Rental & Maintenance Contracts	52,276	47,727	52,000	52,000	64,500
Total Operating	76,279	95,191	106,800	106,800	135,000
Capital Expenditures					
Equipment Replacement	-	27,495	50,000	13,944	126,000
Total Capital	-	27,495	50,000	13,944	126,000
Grand Total	699,017	782,783	892,700	767,244	1,290,829
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Police Animal Control

The Police Animal Control unit FY2019 budget of \$232,661 is an increase of \$23,561 (11.27%) over the FY2018 budget of \$209,100. The majority of the increase is due to an increase capital for the design of the Animal Control Building Expansion. When adjusted for capital, the FY2019 budget increases \$3,561 (1.7%) over FY2018.

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Animal Licenses	1,545	1,645	1,515	1,736	2,500	1,406	2,500
Adoption Fees	70	-	-	370	-	6	-
Kennel Fees	-	1,320	1,620	2,080	-	1,720	-
Total Revenue	1,615	2,965	3,315	4,186	2,500	3,312	2,500

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	61,890	75,096	84,000	74,000	85,126
Overtime	6,229	9,276	8,000	8,000	8,240
Medical Insurance	22,535	22,244	39,200	29,200	39,929
FICA	7,326	8,090	7,000	7,000	7,124
Retirement	7,655	9,265	10,600	10,600	10,789
Worker's Com	1,904	2,308	2,700	2,700	2,752
Other ERE	84	50	200	200	1,283
Police Uniform Allowance	2,100	2,602	2,800	2,800	2,800
Total Personnel	109,724	128,930	154,500	134,500	158,061
Operating Expenditures					
Professional & Consulting Services	546	183	1,000	1,000	1,000
Other Contractual Services	33,996	36,829	38,000	38,000	38,000
Travel & Training Staff	2,497	3,247	4,000	4,000	4,000
Expendable Materials	578	351	1,000	1,000	1,000
Small Equipment/Capital	1,443	879	1,500	1,500	1,500
Uniforms	-	626	-	626	-
Auto Parts and Labor	1,447	1,419	1,800	1,800	1,800
Fuels and Lubricants	2,292	2,652	6,000	6,000	6,000
Rental & Maintenance	594	-	-	-	-
Utilities	932	540	1,300	1,300	1,300
Casualty Loss	15,037	-	-	-	-
Total Operating	59,361	46,727	54,600	55,226	54,600
Capital					
Animal Control Expansion – Design	-	-	-	-	20,000
Total Capital	-	-	-	-	20,000
Grand Total	169,085	175,657	209,100	189,726	232,661

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

Capital Expenditures

Police Operations – Capital Detail		
Description	Account/Project Number	Amount
Patrol Vehicle #1	11-455-495-7420-0000/4551923	250,000
Remove and Remodel Evidence Storage/Walk-in Freezer	11-455-495-7300-1922/1922	125,000
Total Capital		375,000

Police Communications – Capital Detail		
Description	Account/Project Number	Amount
Equipment Replacement in Dispatch	11-460-495-7300-0000/4601800	126,000
Total Capital		126,000

Police Animal Control – Capital Detail		
Description	Account/Project Number	Amount
Animal Control Expansion – Design	11-465-495-7300-1925/1925	20,000
Total Capital		20,000

Magistrate Court

Program Goal

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

FY2018 Achievements

- Completed mandatory training for all staff (COJET)
- Completed all grant approved training

FY2019 Goals

- Move to new court building
- Security additions to new building
- Remain in compliance with State Law, Administrative Orders and Rules of the Court

Performance Measures

Magistrate Court						
		FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Caseload						
Civil Traffic						
	Adjudication	9,279	3,573	1,399	1,717	1,930
	Trials Held	217	68	40	32	46
	New Filings	8,851	1,065	976	1,483	1,687
Local Non-Criminal Ordinances						
	Adjudications	540	249	158	195	112
	New Filings	301	117	144	189	140
	Total Caseload	19,188	5,072	2,717	3,616	3,915
Financial						
Officer Generated Citations						
	Base Fine	45,951	55,312	61,751	69,575	80,441
	DDC	8,800	20,400	22,500	37,600	44,800
	Automation Fee	2,799	3,713	3,652	4,115	5,748
	User Fee	9,223	12,405	11,880	13,545	19,232
	Misc Fee	46,163	29,581	22,080	22,029	24,074
Photo Enforcement						
	Base Fine	293,825	41,963	8,317	5,202	2,080
	DDC	182,650	14,675	-	-	-
	Automation Fee	18,337	2,889	634	363	154
	User Fee	59,438	9,647	2,090	1,160	514
	Service Fee	58,006	13,813	1,692	1,264	625
Other						
	Funds to State Treasurer	509,537	182,382	127,942	131,357	148,839
	Navajo County Collections	9,435	6,475	4,579	4,877	5,284
	Restitution paid to Victims	1,835	1,208	1,742	3,827	1,516
	Bonds Received into Court	16,790	9,534	6,107	7,140	16,278
	Additional Assessment/County Treasurer (ZOS2)	3,399	976	644	816	872
	Total Funds Received	1,266,188	404,972	275,609	302,872	350,457

Not all funds collected are for the City Magistrate Court. The performance measures above indicate how much traffic and types of transactions are taken by the City Magistrate Court on behalf of other court systems in addition to the City Magistrate Court.

Position Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
City Magistrate	0.5	0.5	0.5	0.5	0.0
Chief Judicial Clerk	1.0	1.0	1.0	1.0	0.0
Court Clerk	1.0	1.0	1.0	0.5	(0.5)
Total	2.5	2.5	2.5	2.0	(0.5)

Departmental Budget Summary

The City Magistrates budget of \$109,100 represents a \$35,247 (17.43%) decrease from the FY2018 budget of \$202,200. The decrease is due to a reduction in personnel from a full-time (1 FTE) to a part-time position (0.5 FTE).

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Restitution	1,508	563	1,795	1,382	-	533	-
Suspension Fee	16,589	15,186	9,797	9,082	13,000	8,668	13,000
Warrant Fee	120	269	166	-	500	-	500
Automation Fee	2,799	3,713	3,652	4,115	3,000	5,016	3,000
County Collections Fee	10,478	8,766	5,949	4,877	8,000	4,752	8,000
Fines	45,951	55,822	61,751	69,575	50,000	70,776	50,000
Photo Enforcement Fines	293,825	41,963	7,699	5,202	-	2,160	-
Photo Enforcement DDC	182,650	14,675	2,853	-	-	101	-
Photo Enforcement Automation Fee	18,337	2,889	634	363	-	254	-
Photo Enforcement User Fee	59,438	9,647	2,090	1,160	-	493	-
Photo Enforcement Process Serve Fee	58,228	13,813	1,538	1,264	-	770	-
Addl Assessment-Cnty Treasure	-	-	-	-	500	0	500
City Police Suspended Plates	6,513	5,992	6,201	4,606	5,000	5,343	5,000
DDC	8,800	20,400	19,800	37,600	12,000	42,340	20,000
HURF City Police	-	34	60	-	100	118	100
Officer Safety Equipment	14,589	5,023	3,950	4,248	5,000	3,766	5,000
Staff/User Fee	9,223	12,405	11,880	13,545	10,000	16,712	10,000
Bond Forfeiture	-	-	-	270	-	-	-
Misc Income	7,924	6,002	6,606	10,146	2,500	8,374	2,500
Total	736,970	217,162	146,422	167,435	109,600	170,174	117,600

Expenditures

Travel and Training funds in the amount of \$5,000 will again be requested from the Local Judicial Collection Enhancement Fund (JCEF). JCEF grants are funded through Magistrate Court-collected monies that are statutorily set aside for the purpose of improving the administration of the judicial process through automation, training, and other means. JCEF funds and other court-restricted funds are programmed in the projects fund and total an estimated \$30,000.

Activities of this General Fund department are paid for in part by court fines and forfeitures.

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	121,319	124,853	129,700	129,700	113,002
Medical Insurance	34,423	35,979	39,200	36,000	19,964
FICA	8,424	8,752	9,900	9,900	8,645
Retirement	9,385	9,726	10,200	10,200	11,156
Worker's Com	331	301	400	400	326
Other ERE	154	242	300	300	1,360
Total Personnel	174,036	179,853	189,700	186,500	154,453
Operating Expenditures					
Professional & Consulting Services	113	-	500	-	500
Travel & Training Staff	94	11	-	-	-
Dues & Memberships	150	150	200	150	200
Expendable Materials	435	729	1,200	700	1,200
Postage	7	328	500	150	500
Books & Subscriptions	-	-	300	200	300
Rental & Maintenance Contracts	5,746	5,820	5,800	5,800	5,800
Rental & Maintenance	-	-	500	300	500
Bank Charges	3,181	1,410	3,500	3,500	3,500
Total Operating	9,726	8,447	12,500	10,800	12,500
Grand Total	183,762	188,300	202,200	197,300	166,953
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Engineering

Program Goal

The Engineering Division of the City provides for the economical, safe, and aesthetic design and construction of facilities on City property and serves as the central depository for all official records relating to capital projects. The Engineering Division performs traffic studies and construction surveys and also provides Geographical Information Services (GIS). GIS is electronic mapping combined with data storage and retrieval. This allows citizens and staff to access information regarding property and infrastructure from maps stored on the City website. The Engineering Division strives to be a professional customer service organization that demonstrates efficiency and integrity in our daily operations.

FY2018 Achievements

- Provided engineering design and construction management for eight funded capital improvement projects
- Provided local assistance to ADOT to help complete the US-60 widening project
- Integrated drone technology into our survey and mapping tasks
- Oversaw the City’s pavement management system and deliver pavement preservation projects during the year

FY2019 Goals

- Execute the design and construction of all capital improvement projects for FY2020 in that year
- Coordinate with regional partners and ADOT to begin the design of intersection improvements to SR-260 and Show Low Lake Road
- Improve roadway condition and connectivity citywide

Position Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
Public Works Director	1.0	1.0	1.0	1.0	0.0
City Engineer	1.0	1.0	1.0	1.0	0.0
GIS Manager	1.0	1.0	1.0	1.0	0.0
Construction Inspector	1.0	1.0	1.0	1.0	0.0
Engineering Technician	1.0	1.0	1.0	1.0	0.0
Administrative Assistant*	0.5	0.5	0.5	0.5	0.0
Real Estate Administrator	0.5	0.5	0.5	0.5	0.0
Total	6.0	6.0	6.0	6.0	0.0

*Position split with Planning & Zoning

Departmental Budget Summary

The Engineering Division budget of \$777,547 is a \$90,647 (13.2%) increase for the FY2018 budget of \$686,900. The majority of the increase is due to a capital purchase. When adjusted for capital the FY2019 budget increase \$647 (0.09%).

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Plan check Fees	900	-	600	-	-	300	-
Engineering Services	2,340	-	360	2,513	500	2,880	500
Photocopying Fees	-	-	-	-	-	8	-
Total	3,240	-	960	2,513	500	3,188	500

Expenditures

The Engineering Division will continue to perform drafting, design, and survey work for City capital projects. 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 the cost is recaptured through the annual overhead charged to those funds and transferred to the General Fund.

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	393,980	401,899	447,500	405,000	436,539
Medical Insurance	60,760	67,525	107,800	70,000	109,807
FICA	29,615	30,064	34,200	34,200	33,395
Retirement	43,865	44,823	47,000	47,000	49,615
Worker's Com	2,270	2,042	2,600	2,600	2,812
Other ERE	668	398	1,000	26,676	6,083
Recruitment & Processing	201	11	-	69	-
Uniforms	-	146	-	146	-
Total Personnel	531,360	546,908	640,100	559,822	638,247
Operating Expenditures					
Professional & Consulting Services	5,100	3,061	4,000	-	4,000
Legal Ads & Notices	446	-	-	-	-
Reproduction & Printing	-	-	100	504	100
Travel & Training Staff	3,764	2,755	4,800	4,800	4,800
Dues & Memberships	394	905	800	1,281	800
Expendable Materials	5,669	4,974	4,000	4m730	4,000
Postage	120	467	500	552	500
Small Equipment/Capital	900	3,022	3,000	3,000	3,000
Books & Subscriptions	-	-	300	300	300
Auto Parts & Labor	1,176	2,847	1,500	2,016	4,000
Fuels & Lubricants	2,418	2,468	3,000	3,000	3,000
Rental & Maintenance Contracts	21,678	21,298	23,000	25,000	23,000
Telephone	1,936	1,764	1,800	1,800	1,800
Casualty Loss	231	-	-	2,028	-
Total Operating	43,830	43,560	46,800	45,070	49,300

Capital Expenditures					
Aerial Mapping	-	-	-	-	90,000
Total Capital	-	-	-	-	90,000
Grand Total	575,190	590,468	686,900	604,622	777,547
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Capital Expenditures

Engineering – Capital Detail			
Description		Account/Project Number	Amount
Aerial Mapping		11-450-495-7300-1926/1926	90,000
Total Capital			90,000

Aquatic Center

Program Goal

The Aquatic Division provides a diverse aquatic environment 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.

FY2018 Achievements

- Hosted the Northeast Swim Finals
- Hired a new swim coach for the swim team

FY2019 Goals

- Install a new slide for patrons
- Complete shower/dressing room repairs
- Complete installation of internal metal doors

Performance Measures

Aquatic Center					
	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Aquatic Center Admissions	50,101	50,131	52,258	56,427	57,730

Position Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
Recreation Coordinator	1.0	1.0	1.0	1.0	0.0
PT/Seasonal Recreation Aides	7.5	7.5	7.5	7.5	0.0
Total	8.5	8.5	8.5	8.5	0.0

Departmental Budget Summary

The Aquatics Division budget of \$533,609 is a \$53,809 (11.2%) increase from the FY2018 budget of \$479,800. The majority of the increase is attributed to the one-time capital expenditure.

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. In FY2019, the Aquatic Division was moved to the General Fund. It is estimated that approximately 25% of its operational costs will be recovered through program revenue of \$119,100. As in years past, half of one FTE from Parks/Facilities Maintenance is charged to the Aquatic Center.

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Family/Open Swim Charges	1,801	-	39	-	100	-	100
Youth Swim	31,009	32,556	26,333	30,699	22,000	22,776	30,000
Adult Swim	14,945	16,118	18,136	22,240	19,000	17,794	19,000
Senior Swim	2,687	2,815	3,124	3,939	2,700	3,786	3,000
Aquatic Training	233	376	(120)	420	1,000	1,170	1,000
Swimming Lessons	20,930	17,940	21,220	16,857	16,000	13,838	16,000
Aquatic Center Pass Income	18,738	18,048	23,028	23,153	10,000	19,300	20,000
Aqua Aerobics/Lap Swim	15,160	18,552	18,152	16,239	13,000	14,442	15,000
Pool Rental Income	4,529	5,261	4,207	4,405	3,000	4,390	4,000
Swim Team Revenue	9,485	5,355	7,745	7,925	4,000	5,965	5,000
Birthday Parties	2,810	3,425	3,515	4,306	2,000	2,970	3,000
Retail Sales	1,109	3,145	3,715	3,671	2,000	1,614	3,000
Operating Transfers In	292,600	292,624	290,326	265,000	333,495	-	-
Interest Earned on Investments	-	155	-	90	-	90	-
Total	416,034	416,369	419,420	398,944	428,295	108,134	119,100

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	39,414	52,836	59,400	49,400	59,384
Part-Time Wages	144,220	163,543	168,800	168,800	175,100
Medical Insurance	9,845	10,365	28,000	13,000	29,947
FICA	14,478	16,099	17,500	17,500	17,938
Retirement	4,829	4,610	6,800	6,800	6,821
Worker's Com	3,145	3,054	4,600	4,600	4,704
Other ERE	70	42	100	271	2,096
Recruitment & Processing	500	837	-	482	-
Uniform Allowance	146	210	200	200	214
Total Personnel	216,648	251,596	285,400	260,400	296,203
Operating Expenditures					
Merchandise for Resale	1,931	2,049	2,000	2,000	2,000
Other Contractual Service	6,075	578	4,000	2,000	4,000
Reproduction & Printing	1,000	496	1,000	500	1,000
Travel & Training Staff	1,290	1,250	1,800	1,000	1,800
Dues & Memberships	477	425	800	800	1,500
Expendable Materials	23,725	24,649	22,000	22,000	22,000
Postage	93	91	200	100	200
Small Equipment/Capital	756	-	-	-	-
Uniforms	1,614	1,567	2,000	2,000	2,000
Books & Subscriptions	-	270	-	-	-
Safety Equipment	549	665	1,500	1,000	1,500
Other Equipment & Supplies	1,163	2,144	2,500	2,000	9,400
Repairs & Maintenance	17,748	12,284	15,000	15,000	22,000
Telephone	38	-	1,000	75	1,000
Utilities	94,435	92,798	95,600	95,600	95,600
Casualty Loss	37	-	-	-	-
Birthday Parties	2,873	2,658	3,000	3,000	3,000
Over/Short Expense	-	(36)	-	-	-
Special Events	2,301	1,155	2,000	2,000	2,000
Total Operating	156,102	143,042	154,400	149,075	169,000
Capital Expenditures					
Improvements	46,669	-	40,000	28,594	-
Equipment Purchase	-	-	-	-	68,406
Total Capital	46,669	-	40,000	28,594	68,406
Grand Total	419,419	394,638	479,800	438,069	533,609
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Capital Expenditures

Aquatic Center – Capital Detail		
Description	Account/Project Number	Amount
Internal Metal Doors	11-785-495-7410-0000/7851903	12,000
Shower/Dressing Combo and Toilet Partitions	11-755-495-7410-0000/7851801	11,406
Slide Replacement	11-785-495-7410-0000/7851904	45,000
Total Capital		68,406

Airport

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.

FY2018 Achievements

- Completed the Airport Noncommercial Lease Policy
- Completed an update to the Airport's Rates and Charges
- Completed design for Runway 6/24 Rehabilitation Project
- Begin the update for the Airport Master Plan

FY2019 Goals

- Update the Airport Minimum Standards
- Complete the update to the Airport Master Plan
- Complete the design for the Airport's South apron Rehabilitation Project
- Complete the Runway 6/24 Rehabilitation construction

Position Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
Airport Manager	1.0	1.0	1.0	1.0	0.0
Airport Lineman	3.1	3.5	4.5	4.5	0.0
Total	4.1	4.5	5.5	5.5	0.0

Departmental Budget Summary

The FY2019 Airport budget of \$5,701,765 is a \$3,401,365 (147.9%) increase from the FY2018 budget of \$2,300,400. When the budget is adjusted for federal and state grants, the overall budget decreases \$2,777 (0.2%).

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

Most of the aviation grants received by the Airport are now funded at the following percentages: 90% Federal, 5% State, and 5% Local.

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Auto Parking	16,804	12,142	10,820	9,689	10,000	9,732	10,000
Landing Fees	15,617	16,953	14,580	18,185	12,000	18,433	15,000
Tie Down Fees	14,288	14,998	13,566	15,323	15,000	18,420	15,000
After Hours Call-out Fees	875	875	625	375	1,900	750	1,900
Rentals	251,137	256,742	265,060	248,169	200,000	247,350	225,000
Forest Service Lease	48,000	35,000	36,000	36,000	36,000	33,000	36,000
BIA- Old Terminal Lease	12,805	12,805	13,875	15,458	12,600	14,170	14,600
TSA – Terminal Lease	23,369	23,685	23,685	23,685	24,000	21,711	24,000
Ground Lease	-	5,634	-	150	-	-	-
Fuel Sales	715,244	601,182	609,488	689,470	640,000	782,916	750,000
Oil Sales	1,826	1,591	845	928	3,100	813	3,100
Retail Sales	988	1,345	1,083	956	1,800	902	1,800
Operating Transfer In	154,000	21,788	-	60,290	68,092	-	-
Sale of Assets	159	-	191	-	-	4,919	-
Miscellaneous Income	9,604	242,947	18,773	10,244	11,000	11,696	11,000
Airport Roof Repair	-	23,000	-	-	-	-	-
Wildlife Hazard Assessment – Federal Grant	-	2,850	-	-	-	-	-
TSA LEO - Reimbursement	9,180	12,680	15,020	-	11,620	-	-
HWY 77 Powerlines – Federal Grant	2,863,461	93,285	4,300	-	-	-	-
De-Icing Facility – Federal Grant	-	-	-	-	285,000	-	285,000
Item of Correction Remediation	13,490	58,372	3,325	-	-	-	-
Rehab Runway 6/24 – Federal Grant	-	-	-	31,636	-	-	3,538,750
HWY 77 Powerlines – State Grant	75,354	2,455	-	-	-	-	-
ADOT Pavement Program – State Grant	-	-	-	7,016	-	-	-
De-Icing Facility – State Grant	-	-	-	-	7,500	-	7,500
Runway 6/24 – State Grant	-	-	-	-	216,000	62,910	246,215
Update Airport Master Plan – Federal Grant	-	-	-	-	463,125	239,955	173,588
Update Airport Master Plan – State Grant	-	-	-	-	-	49,582	-
Drainage Imp S Ramp – Design – State Grant	-	-	-	-	-	-	72,000
Interest Earned on Investments	4,337	624	934	530	-	304	-
Total	4,230,539	1,440,953	1,032,169	1,168,105	2,018,737	1,517,561	5,430,453

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	192,369	193,500	247,100	247,100	231,504
Part-Time Wages	4,567	7,181	10,000	10,000	10,300
Overtime	5,623	6,951	6,500	6,500	6,695
Medical Insurance	55,378	53,639	98,000	85,000	99,822
FICA	14,586	15,307	20,200	20,200	19,010
Retirement	23,139	21,814	28,800	28,800	26,342
Worker's Com	6,945	6,442	9,600	9,600	9,082
Other ERE	349	209	600	600	3,428
Uniform Allowance	1,286	1,260	1,900	1,900	2,140
Total Personnel	304,243	306,353	422,700	409,700	408,323
Operating Expenditures					
Fuel for Resale	454,057	534,324	500,000	596,000	600,000
Oil for Resale	1,228	648	2,500	800	2,500
Merchandise for Resale	1,455	502	,1500	2,500	1,500
Other Contractual Service	24,607	22,020	21,000	21,000	21,000
Advertising & Publicity	1,080	981	2,000	500	2,000
Legal Ads & Notices	-	-	500	500	500
Reproduction & Printing	-	-	500	300	500
Travel & Training Staff	1,654	45	2,500	1,200	2,500
Dues & Memberships	375	375	400	400	400
Recruitment & Processing	-	1,350	-	58	-
Expendable Materials	8,087	1,355	2,000	1,000	2,000
Postage	385	392	800	500	800
Small Equipment/Capital	210	2,077	10,000	18,625	-
Uniforms	157	-	-	-	-
Books & Subscriptions	-	55	-	-	-
Auto Parts & Labor	7,809	17,043	14,000	4,900	14,000
Fuels & Lubricants	4,338	6,196	6,500	6,500	6,500
Rental & Maintenance Contracts	1,026	892	1,500	4,000	5,000
Safety Equipment	350	363	500	400	500
Repairs & Maintenance	22,015	20,471	45,000	32,500	45,000
Telephone	23	-	-	-	-
Utilities	56,700	61,176	57,500	62,000	57,500
Insurance Premiums	7,000	1,082	8,000	8,000	8,000
Use Permits	1,358	2,356	500	500	500
Debt Principal	95,000	95,000	80,000	80,000	-
Debt Interest	10,273	7,340	1,900	1,900	-
Total Operating	722,186	776,044	759,100	844,083	770,700

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Capital Expenditures					
HWY77 – Underground Power Lines	4,300	-	-	-	-
De-Icing Facility	-	-	300,000	-	300,000
Rehab Runway 6/24	-	36,541	203,500	138,241	3,794,259
Update Airport Master Plan – Federal	-	-	475,100	169,867	305,233
Drainage Imp S Ramp – Design – State	-	-	80,000	-	80,000
Terminal Modifications	-	-	15,000	15,000	15,000
Improvements	-	-	45,000	45,000	-
Equipment Purchase	-	58,768	-	-	28,250
Total Capital	4,300	95,309	1,118,600	368,108	4,522,742
Grand Total	1,030,728	1,177,706	2,300,400	1,621,891	5,701,765
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Capital Expenditures

Airport – Capital Detail			
Description	Account/Project Number	Amount	
De-Icing Facility	11-750-495-7300-1505/1505	300,000	
Rehab Runway 6/24	11-750-495-7300-1601/1601	3,794,259	
Update Airport Master Plan	11-750-495-7300-1814/1814	305,233	
Drainage Imp S Ramp – Design	11-750-95-7300-1815/1815	80,000	
Backup Generator	11-750-495-7410-0000/7501936	28,250	
Terminal Modifications	11-750-495-7300-1816/1816	15,000	
Total Capital		4,522,742	

Grants

Airport – Grants					
Description	Federal	State	City	Total	
De-Icing Facility	285,000	7,500	7,500	300,000	
Rehab Runway 6/24 Construction	3,538,750	93,125	93,125	3,725,000	
Rehab Runway 6/24 Design	-	216,000	24,000	240,000	
Update Airport Master Plan	427,590	11,877	11,877	475,100	
Drainage Imp S Ramp Design	-	72,000	8,000	80,000	
Total	4,251,340	400,502	144,502	4,820,100	

Cemetery

Program Goal

The Cemetery Fund has been established to account for revenues and expenditures associated with the operations of the City Cemetery.

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Cemetery Plot Sales	28,108	23,670	22,441	34,234	25,000	35,800	25,000
Cemetery Services	9,050	14,850	9,261	3,729	7,275	5,275	7,275
Operating Transfers In	78,300	-	-	10,000	-	-	-
Interest Earned on Investments	1,827	2,144	1,633	616	100	706	100
Total	111,285	40,664	33,334	48,579	32,375	41,781	32,375

Maintenance Reserves (Unbudgeted)

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
Maintenance Reserves	-	-	-	58,922	100,000	137,363

Expenditures

The FY2019 budget of \$85,000 represents an increase from the FY2018 budget of \$15,000. The increase is due to a capital project in FY2019. Cemetery operations include only those costs directly related to cemetery services; personnel costs are not currently programmed within this fund; however a maintenance reserve fund began in FY2017. For FY2019, the Cemetery fund will be moved to the General Fund. The Maintenance Reserve will continue to be maintained as a separate reserve in the General Fund.

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Operating Expenditures					
Cemetery Services	11,205	12,388	15,000	15,000	15,000
Total Operating	11,205	12,388	15,000	15,000	15,000
Capital Expenditures					
Cemetery Improvements	35,344	28,875	-	-	70,000
Cemetery Restroom	763	-	-	-	-
Total Capital	36,107	28,875	-	-	70,000
Grand Total	47,312	41,262	15,000	15,000	85,000

Streets

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.

FY2018 Achievements

- Placed new signs city wide and installed wayfinder poles in partnership with Show Low Mainstreet
- Held another successful Project Clean Sweep program

FY2019 Goals

- Complete electrical upgrades for additional Christmas decorations along the Deuce of Clubs
- Complete street sign replacements in Park Valley

Performance Measures

Streets					
	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Street resurfacing (miles)	137	35	20	16	20
Potholes repaired	677	1,189	258	407	92
Street sweeping (miles)	1,252	904	1,670	746	790

Position Summary

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
Public Works Operations Manager*	1.0	1.0	1.0	1.0	0.0
Administrative Assistant*	1.0	1.0	1.0	1.0	0.0
Technician IV	1.0	1.0	1.0	1.0	0.0
Technician III	2.0	2.0	2.0	2.0	0.0
Technician II	2.0	2.0	1.0	1.0	0.0
Technician I	2.0	2.0	4.0	4.0	0.0
Mechanic	2.0	2.0	1.0	1.0	0.0
Total	11.0	11.0	11.0	11.0	0.0

*Position split between Streets, Wastewater, and Water

Departmental Budget Summary

The Streets Division is funded in part through the Highway User Revenue Fund (HURF) received from the State of Arizona. Established as a separate fund per state requirements, a General Fund subsidy (\$1,290,214) is required each year to fund this activity, and 100% of HURF dollars are utilized for operating and capital expenditures. The FY2019 budget of \$5,865,382 is a \$799,882 (15.79%) increase from the FY2018 budget of \$5,065,500.

When adjusted for capital, the Streets Division budget shows a decrease of \$222,093 (16.4%) over the FY2018 budget. The majority of this decrease is due to paying off the debt early for the motor grader purchased in FY2017.

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Highway User's Tax (HURF)	1,232,535	1,331,952	1,417,677	1,505,726	1,395,480	1,413,231	1,484,505
Operating Transfer In	1,297,900	847,383	1,596,933	477,526	1,190,930	-	1,290,214
Sale of Asset	14,290	322	963	-	2,000	25,404	2,000
Signage	-	100	-	-	-	1,005	-
Miscellaneous Income	2,876	-	1,361	3,156	243,000	12,653	-
Insurance/Loss Reimbursement	4,184	-	352	-	-	-	-
Guardrail Project	-	-	23,934	-	-	-	-
Whipple Road – Phase II	-	-	-	127,627	-	79,016	-
HSIP – Sign Improvement	-	45,311	-	-	-	-	-
Scott Ranch Road Grant	-	-	-	-	769,100	1,950	767,150
Interest Earned on Investments	7,764	12,627	2,866	11,020	5,000	9,000	5,000
Total	2,559,548	2,237,695	3,044,085	2,125,055	3,605,510	2,767,166	3,548,414

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	337,818	354,045	372,700	345,000	374,065
Overtime	9,456	9,348	15,900	10,900	16,377
Medical Insurance	106,541	121,031	189,500	134,500	192,989
FICA	26,188	27,102	29,800	29,800	29,869
Retirement	39,684	40,814	44,700	44,700	45,643
Worker's Com	32,147	28,426	37,800	37,800	38,472
Other ERE	588	371	900	900	5,497
Recruitment & Processing	1,749	935	-	282	-
Uniform Allowance	2,543	2,529	3,600	2,518	3,995
Total Personnel	556,715	584,600	694,900	606,400	706,907
Operating Expenditures					
Other Contr Svcs – Street Repair	83,699	75,174	60,000	60,000	60,000
Other Contractual Service	7,473	6,442	27,000	27,000	27,000
Legal Ads & Notices	19	-	-	-	-
Reproduction & Printing	213	200	-	-	-
Travel & Training Staff	4,342	7,110	8,500	8,500	8,500
Safety Training	605	-	2,000	2,000	2,000
Dues & Memberships	915	490	500	500	500
Expendable Materials	11,361	11,554	10,000	10,000	11,000
Graffiti Removal	90	-	500	500	500
Weed Control	2,881	5,722	6,500	6,500	10,100
Sign Maintenance	23,541	19,901	20,000	20,000	25,800
Postage	37	102	200	200	200
Personal Protective Equipment	4,027	2,224	3,300	3,300	3,300
Small Equipment Capital	12,694	7,181	21,900	21,900	6,800

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Uniforms	869	3,389	4,100	2,100	4,600
Auto Parts & Labor	84,254	100,210	110,000	110,000	110,000
Fuels & Lubricants	36,029	35,692	71,500	71,500	71,500
Rental & Maintenance Contracts	3,772	2,095	2,800	2,800	3,600
Equipment Rental-Other	16,032	7,068	6,500	6,500	6,500
Repairs & Maintenance	14,184	4,784	5,000	5,000	10,000
Repairs & Maintenance – Street Lights	2,224	6,265	7,000	7,000	20,000
De-Icer	9,777	3,107	8,000	8,000	8,000
Telephone	1,550	2,479	2,000	2,000	2,000
Utilities	28,223	28,845	30,000	30,000	30,000
Casualty Loss	227	10,159	-	-	-
Debt Principal	-	-	-	-	-
Debt Interest	-	-	-	-	-
Total Operating	349,037	340,192	407,300	405,300	421,900
Capital Expenditures					
Capital Carryover	-	-	158,882	-	-
Westwood Subdivision – Rebuild Roads	-	-	-	-	150,000
Decorative Lighting – 9 th Street	-	-	193,000	-	193,000
E Huning & N 11 th Street	30,022	-	-	-	-
Show Low Heights Phase I	1,577,804	-	-	-	-
Sidewalk Connect N. 1 st Ave	-	10,020	-	-	-
Kmart Detention Basin	7,000	-	-	-	-
R & R Program	377,335	409,912	516,118	20,719	925,000
Scott Ranch Road	-	-	1,288,400	10,620	1,277,800
Improvements	58,913	45,638	72,630	36,922	90,000
Guardrail Project	23,934	-	-	-	-
Sidewalk W Cooley Central – 4 th	-	71,904	-	-	-
Sidewalk N Central Ave	-	18,370	-	-	-
Sidewalk DOC/NPC	-	66,802	-	-	-
Sidewalk E McNeil 8 th to 9 th	-	-	242,000	12,500	229,500
10 th Ave near Safeway	-	-	214,091	207,043	-
Park Valley Phase I	-	487,626	-	-	-
Park Valley Phase II Stratton & Stock	-	-	335,200	308,811	-
Owens from 11 th Street to Malapai	-	-	60,000	60,000	-
Show Low Lake Road Overlay Phase II	-	-	180,909	180,909	-
8 th Street Roadway Connection (near Elks)	-	-	280,000	780	279,220
4 th Ave Sidewalk & Drainage Improvements	-	-	17,370	17,370	-
Rogers Loop	-	42,090	-	-	-
Sidewalk McNeil Central to Pomeroy	-	-	81,000	-	81,000
Sidewalk South Central	-	-	-	-	110,055
Lower Powerlines Install Lights – DOC	-	-	-	-	100,000
E Thornton Mill and Overlay	-	-	-	-	415,000
Downtown Parking E Cooley	-	-	-	-	60,000
E Thornton Central Ave to 6 th Extension	-	-	-	-	535,000
Public Works Parking Lot	-	-	25,000	16,668	-
Equipment Purchase	63,325	291,462	50,000	50,000	259,000
Vehicle Purchase	-	-	-	-	32,000
Total Capital	2,138,333	1,443,825	3,714,600	922,342	4,736,575
Grand Total	3,044,085	2,368,616	4,816,800	1,934,042	5,865,382
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Capital Expenditures

For FY2019, capital items programed for the Streets Division total \$4,736,575 (shown below). Included in this amount is the annual repair and replacement (R&R) program. This program is to be used specifically for the annual slurry seal program and associated restriping, and crack sealing. This program is established at a level to allow all streets within the City to be resurfaced every six years. City staff completed the evaluation of our streets in FY2014 and reevaluated annual requirements for the FY2017-2021 budgets. The result of the R&R program is that the percentage of streets that are rated above average or better is at 91.6% at the end of FY2016 compared to 78.7% at the end of FY2013.

All capital projects have been prioritized by the Public Works Department and represent the roads and equipment in the most critical need of repair/reconstruction or replacement. The projects recommended for funding in FY2019 are to be paid for utilizing General Fund, HURF, Intergovernmental contributions, and/or grants.

Streets – Capital Detail		
Description	Account/Project Number	Amount
Decorative Lighting 9 th Street	12-500-495-7300-1412/1412	193,000
Westwood Subdivision	12-500-495-7300-1206/1206	150,000
R&R	12-500-495-7300-5791/5791	925,000
Scott Ranch Road	12-500-495-7300-7300/7300	1,277,800
Improvements	12-500-495-7310-0000/5001801	90,000
Sidewalk E McNeil 8 th to 9 th	12-500-495-7300-1805/1805	229,500
Sidewalk South Central	12-500-495-7300-1927/1927	110,055
Lower Powerlines Install Lights – DOC	12-500-495-7300-1928/1928	100,000
E Thornton Mill and Overlay	12-500-495-7300-1929/1929	415,000
8 th Street Roadway Connection (near Elks)	12-500-495-7300-1810/1810	279,220
Sidewalk McNeil Central to Pomeroy	12-500-495-7300-1811/1811	81,000
Downtown Parking E Cooley	12-500-495-7300-1930/1930	60,000
E Thornton Central Ave to 6 th Extension	12-500-495-7300-1931/1931	535,000
Front Deck Mower	12-500-495-7410-0000/5001932	20,000
966 Loader (split with water/wastewater)	12-500-495-7410-0000/5001933	210,000
Gannon Tractor (split with water/wastewater)	12-500-495-7410-0000/5001934	29,000
Mechanic Truck (split with water/wastewater)	12-500-495-7420-0000/5001935	32,000
Total Capital		4,736,575

Public Transportation

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.

FY2018 Achievements

- Maintained a balanced 2016-2018 ADOT Budget for 5311 public transit
- Maintained cooperative relations with the Transit Advisory Committee to preserve a dedicated and effective transit partnership for the service area
- Continued collaboration with ADOT on contract compliance, fleet upgrades and transportation planning
- Continue to participate on the Regional Passenger Transportation Committee to develop improved transit service and connectivity throughout northeast Arizona
- Continue to build a strong transit partnership with the White Mountain Apache transportation system

FY2019 Goals

- Continue working with NACOG and ADOT to enhance public transportation in rural communities in Navajo and Apache Counties
- Establish a weekly flex schedule route to Springerville and St. Johns
- Establish commuter connectivity to Winslow
- Upgrade bus shelters and bus stops
- Increase public transit awareness through a variety of marketing strategies

Performance Measures

Streets					
	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Four Seasons Connection Passengers	178,244	177,172	168,781	170,908	172,188
White Mountain Connection Passengers	-	-	14,878	15,369	13,992
Total	178,244	177,172	183,659	186,277	186,180

Departmental Budget Summary

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 FY2019 budget of \$1,022,312 is an \$111,312 (12.2%) increase from the FY2018 budget of \$911,000. The increase is attributed to a capital purchase of a new bus in FY2019. When adjusted for capital the operational budget of this fund increases by \$8,710 (1.3%). The City has a contract with MV Transportation to operate the bus system.

The budget as recommended is based on the application for federal funds which run on a federal fiscal year beginning October 1, 2018. 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 (transfer out) is included to assist the City of Show Low with administrative costs associated with this service.

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Rentals	7,200	1,800	-	-	-	-	-
Operating Transfer In	79,400	86,185	81,875	84,887	91,174	-	91,174
Sale of Assets	-	-	7,541	-	-	-	-
Miscellaneous Income	9,177	17,129	19,200	19,200	19,200	7,200	20,400
Advertising Revenue	25,746	4,379	7,713	4,693	12,500	19,500	5,000
Bus Passes	43,246	43,779	51,119	42,828	45,000	37,447	45,000
Rural Transit/Section Grant	406,963	363,250	349,287	399,658	664,343	606,669	589,580
Donations	-	533,459	-	-	-	-	-
Interest Earned on Investments	-	209	-	344	-	289	-
Contributions – Other Municipalities	160,924	206,122	124,611	107,607	182,742	103,245	272,412
Contributions - NPC	35	30	105	-	-	48	-
Total	732,690	1,266,341	641,450	659,214	1,014,959	774,398	1,023,566

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Operating Expenditures					
Professional & Consulting Svcs	3,423	-	1,000	1,000	720
Other Contractual Service	555,849	572,443	628,000	628,000	638,000
Advertising & Publicity	585	-	2,000	2,000	4,200
Cost of Advertising Revenue	1,652	-	-	-	-
Legal Ads & Notices	242	207	-	-	-
Reproduction & Printing	2,004	1,110	4,500	4,500	3,500
Reproduction & Printing – RCS	1,099	-	-	-	-
Travel & Training Staff	446	386	2,000	2,000	600
Travel & Training Non-Staff	(971)	487	500	500	-
Dues & Memberships	-	100	-	-	-
Expendable Materials	544	154	5,000	5,000	3,000
Postage	-	6	-	-	-
Small Equipment/Capital	-	-	-	-	-
Fuels & Lubricants	-	20	-	-	600
Rental & Maintenance Contracts	-	-	1,000	1,000	1,000
Repairs & Maintenance	2,570	650	15,000	15,000	16,200
Telephone	57	51	200	200	90
Insurance Premiums	825	860	900	900	900
Utilities	1,053	1,703	1,500	1,500	1,500
Total Operating	569,379	578,177	661,600	661,600	670,310
Capital Expenditures					
Equipment Purchase	6,408	15,770	158,500	12,910	261,102

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Operating Transfer Out	74,630	90,900	90,900	90,900	90,900
Total Capital	81,038	106,670	249,400	103,810	352,002
Grand Total	650,416	684,847	911,000	765,410	1,022,312

Capital

Public Transportation – Capital Detail		
Description	Account/Project Number	Amount
Bus	15-530-495-7410-0000/1921	261,102
Total Capital		261,102

Self-Insurance Fund

Program Goal

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

Department Budget

Currently, the premiums for family medical/dental/vision coverage cost approximately \$1,663.33 per month (\$19,900 annually) per employee. Given that the City budgets full family coverage for all employees in each department, revenue estimates will always be low since premium payments into this fund are based on actual enrollment. Medical expenses are budgeted to balance out the fund and will reflect actual expenses as well. Continued from FY2018 is funding for a citywide wellness program. As part of our attempt to control costs and provide benefits to the City, a wellness program has been developed which rewards employees for maintaining a healthy lifestyle. The Self-Insurance Fund is fully funded and is in good financial health. Staff continues to monitor and evaluate the program for potential cost savings, the impact of the federal healthcare requirements, and any indications of instability.

The FY2019 budget of \$1,846,700 represents an increase of \$30,500 (1.68%) from the FY2018 budget of \$1,816,200. The increase is directly related to an increase in insurance premiums.

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Premiums	2,010,141	1,524,974	1,578,390	1,513,201	2,093,967	1,592,222	2,093,967
Interest Earned on Investments	4,223	3,697	5,264	5,736	1,500	5,678	1,500
Total	2,014,364	1,528,672	1,583,654	1,518,937	2,095,467	1,597,900	2,095,467

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Operating Expenditures					
Third Party Administrator	63,428	58,828	70,000	70,000	60,000
Medical Expenses	800,494	957,659	1,500,000	1,000,000	1,500,000
Healthcare Tax	9,459	5,813	10,000	10,000	7,500
Employee Benefits – Wellness	11,419	11,228	18,200	18,200	18,200
Expendable Materials – Wellness	490	-	17,000	17,000	-
Insurance Premiums	241,498	259,089	200,000	200,000	260,000
Bank charges & Taxes	985	1,647	1,000	1,000	1,000
Total Operating	1,127,770	1,294,265	1,816,200	1,316,200	1,846,700
Grand Total	1,127,770	1,294,265	1,816,200	1,316,200	1,846,700

Debt Service

Debt Service Policy

The City of Show Low’s debt management objective is to incur present and future debt at the most beneficial interest rates in the amounts needed for financing the adopted Capital Improvement Plan without adversely affecting the City’s ability to finance essential City services.

The City develops and updates a five-year Capital Improvement Plan annually and capital projects financed through the issuance of bonded debt will be financed for a period not to exceed the useful life of the project. Debt service payments will be scheduled in equal installments over the life of the bonds and every effort will be made to maintain and improve the City’s bond rating.

Current Bond Obligations

The following table illustrates the City’s current bond obligations and the respective funding sources.

Type of Bond Issue	Term	Principal	Interest	Funding Source
Community Facilities District				
Show Low Bluff CFD	07/2031	1,465,000	646,940	Community Facilities District
Show Low Bluff CFD – GO 2007	07/2018	360,000	10,575	Community Facilities District
Show Low Bluff CFD – GO 2011	07/2018	280,000	10,850	Community Facilities District
Total CFD		2,105,000	668,365	
General Fund				
GADA City Facilities (GADA 2008)	8/2018	385,000	9,625	Library Development Fees
Energy Management – Taxable	07/2027	630,000	181,853	General Fund
Public Safety Building	7/2026	3,890,000	482,427	General Fund
GADA 2006 Refinancing Roads	7/2026	3,875,000	433,725	General Fund
GADA 2006 Refinancing Airport Hangar	7/2026	925,000	103,153	General Fund
Total General Fund		9,705,000	1,210,783	
Enterprise Funds				
WIFA – Pineview Water Purchase	7/2031	2,891,951	670,970	Water User Fees
WIFA – Park Valley/Fool Hollow Water Purchase	7/2032	1,598,338	358,654	Water User Fees
Sewer System Rev. Ob. 2014	7/2024	2,195,000	175,445	Wastewater User Fees
Total Enterprise Funds		6,685,289	1,205,069	
Total All Debt		18,495,289	3,084,217	

Debt Service Funds are used to account for the accumulation of resources for and payment of, general long-term debt principal and interest that are not services by the Enterprise Funds and Community Facilities District Funds. Debt services for Enterprise Funds and Community Facilities District Funds are budgeted within the appropriate fund.

Debt Expenditures by Fund

Community Facilities District

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Debt Principal CFD	65,000	70,000	70,000	70,000	70,000
Debt Interest CFD	89,060	85,680	83,900	83,900	80,080
Debt Principal CFD – GO	45,000	50,000	50,000	50,000	627,406
Debt Interest CFD - GO	51,641	48,241	44,600	44,600	40,859
Total	250,701	253,921	248,500	248,500	818,345

General Fund

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Debt Principal GADA City Facilities (GADA 2008)	335,000	355,000	370,000	370,000	385,000
Debt Interest GADA City Facilities (GADA 2008)	56,619	41,150	26,700	26,700	9,625
Debt Principal Energy Management – Taxable	14,000	18,000	34,000	34,000	51,000
Debt Interest Energy Management – Taxable	37,276	36,179	35,200	35,200	32,975
Debt Principal Public Safety Building	-	75,000	100,000	100,000	25,000
Debt Interest Public Safety Building	173,094	97,466	95,300	95,300	93,836
Debt Principal GADA 2006 Refinancing Roads	295,000	305,000	320,000	320,000	395,000
Debt Interest GADA 2006 Refinancing Roads	34,468	21,011	7,100	7,100	88,996
Debt Principal GADA 2006 Refinancing Airport Hangar	95,000	95,000	80,000	80,000	100,000
Debt Interest GADA 2006 Refinancing Airport Hangar	10,273	7,340	1,900	1,900	21,175
Total	1,050,730	1,051,146	1,070,200	1,070,200	1,202,607

Enterprise Fund

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Debt Principal Sewer System Rev Ob 2014	-	-	285,000	285,000	295,000
Debt Interest Sewer System Rev Ob 2014	66,350	55,729	52,100	52,100	45,659
Debt Principal WIFA – Water	-	(7,209)	247,900	247,900	255,362
Debt Interest WIFA - Water	140,455	141,713	138,000	138,000	130,464
Total	206,805	190,233	723,000	723,000	726,485

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Operating Transfer In	1,148,400	1,173,550	1,330,350	1,342,403	996,767	-	1,049,715
FED Intergovernmental REV – QECB	23,908	22,663	22,377	21,783	23,300	10,690	23,300
Interest Earned on Investments	3,912	753	308	3,098	3,000	3,475	3,000
Total	1,176,220	1,196,966	1,353,035	1,367,284	1,023,067	14,165	1,076,015

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Operating Expenditures					
Bank Charges	2,356	856	1,000	1,000	2,000
GADA 2006 Road Project	295,000	305,000	320,000	320,000	-
Debt Prin – GADA 2008 City FAC	335,000	355,000	370,000	370,000	385,000
Debt Principal – QECB	14,000	18,000	34,000	34,000	51,000
Debt Prin – Parks & Aquatics	199,000	206,000	105,000	104,000	-
Debt Prin – Public Safety Building	-	75,000	100,000	100,000	25,000
Debt Prin – GADA 2006 Refinance	-	-	-	-	495,000
Deb Print – Land Purchase	-	-	50,000	50,000	-
Debt Prin Equip Grader Purchase	-	-	243,900	243,900	-
Debt Int – GADA 2006 Road Project	34,468	21,011	7,100	7,100	-
Debt Int – GADA 2008 City Facility	56,619	41,150	26,700	26,700	9,625
Debt Interest – QECB	37,276	36,179	35,200	35,200	32,975
Debt Int – Parks & Aquatics	18,119	8,450	1,700	1,700	-
Debt Int – Public Safety Building	173,094	97,466	95,300	106,359	93,836
Debt Int – GADA 2006 Refinance	-	58,080	116,200	116,200	110,170
Debt Int Equip Grader Purchase	-	-	4,800	4,800	-
Total Operating	1,164,932	1,222,191	1,510,900	1,520,959	1,204,606
Grand Total	1,164,932	1,222,191	1,510,900	1,520,595	1,204,606

Debt Service Schedules

**City of Show Low
Greater Arizona Development Authority (GADA 2008)
Debt Service Schedule
City Facilities 3,185,000.00**

Date	Principal	Periodic Gross Interest	Periodic Gross Debt Service	Annual Interest
8/1/2018	385,000.00	9,625.00	394,625.00	
	755,000.00	36,275.00	791,275.00	

Show Low Bluff Community Facilities District (Show Low, Arizona)
General Obligation Bonds, Series 2011
June 30, 2017

Principal: \$450,000
Coupon Rate: 7.750%

Period Ending	Principal	Interest	Debt Service	Annual
	<u>75-730-492-8200</u>	<u>75-730-492-8210</u>		Debt Service(CY)
7/15/2017	35,000.00	12,206.25	47,206.25	59,412.50
1/15/2018		10,850.00	10,850.00	
7/15/2018	40,000.00	10,850.00	50,850.00	61,700.00
1/15/2019		9,300.00	9,300.00	
7/15/2019	40,000.00	9,300.00	49,300.00	58,600.00
1/15/2020		7,750.00	7,750.00	
7/15/2020	45,000.00	7,750.00	52,750.00	60,500.00
1/15/2021		6,006.25	6,006.25	
7/15/2021	50,000.00	6,006.25	56,006.25	62,012.50
1/15/2022		4,068.75	4,068.75	
	210,000.00	84,087.50	294,087.50	302,225.00
7/15/2022	50,000.00	4,068.75	54,068.75	58,137.50
1/15/2023		2,131.25	2,131.25	
7/15/2023	55,000.00	2,131.25	57,131.25	59,262.50
	105,000.00	8,331.25	113,331.25	117,400.00
TOTAL	315,000.00	92,418.75	407,418.75	419,625.00

Show Low Bluff Community Facilities District (Show Low, Arizona)
 General Obligation Bonds, Series 2007
 June 30, 2017

Principal: \$480,000
 Coupon Rate: 5.875%

<u>Period Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual</u>
	<u>75-730-492-8200</u>	<u>75-730-492-8210</u>		<u>Debt Service(CY)</u>
7/15/2017	15,000.00	11,015.63	26,015.63	37,031.26
1/15/2018		10,575.00	10,575.00	
7/15/2018	15,000.00	10,575.00	25,575.00	36,150.00
1/15/2019		10,134.38	10,134.38	
7/15/2019	15,000.00	10,134.38	25,134.38	35,268.76
1/15/2020		9,693.75	9,693.75	
7/15/2020	15,000.00	9,693.75	24,693.75	34,387.50
1/15/2021		9,253.13	9,253.13	
7/15/2021	20,000.00	9,253.13	29,253.13	38,506.26
1/15/2022		8,665.63	8,665.63	
	80,000.00	98,993.78	178,993.78	181,343.78
7/15/2022	20,000.00	8,665.63	28,665.63	37,331.26
1/15/2023		8,078.13	8,078.13	
7/15/2023	20,000.00	8,078.13	28,078.13	36,156.26
1/15/2024		7,490.63	7,490.63	
7/15/2024	20,000.00	7,490.63	27,490.63	34,981.26
1/15/2025		6,903.13	6,903.13	
7/15/2025	25,000.00	6,903.13	31,903.13	38,806.26
1/15/2026		6,168.75	6,168.75	
7/15/2026	25,000.00	6,168.75	31,168.75	37,337.50
1/15/2027		5,434.38	5,434.38	
	110,000.00	71,381.29	181,381.29	184,612.54
7/15/2027	25,000.00	5,434.38	30,434.38	35,868.76
1/15/2028		4,700.00	4,700.00	
7/15/2028	30,000.00	4,700.00	34,700.00	39,400.00
1/15/2029		3,818.75	3,818.75	
7/15/2029	30,000.00	3,818.75	33,818.75	37,637.50
1/15/2030		2,937.50	2,937.50	
7/15/2030	30,000.00	2,937.50	32,937.50	35,875.00
1/15/2031		2,056.25	2,056.25	
7/15/2031	35,000.00	2,056.25	37,056.25	39,112.50
1/15/2032		1,028.13	1,028.13	
	150,000.00	33,487.51	183,487.51	187,893.76
7/15/2032	35,000.00	1,028.13	36,028.13	37,056.26
	35,000.00	1,028.13	36,028.13	37,056.26
TOTAL	375,000.00	204,890.71	579,890.71	590,906.34

CITY OF SHOW LOW

Water Infrastructure Finance Authority
June 30, 2017

Principal: \$ 3,800,000
Coupon Rate: 3.096%

<u>Period Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual</u>
	<u>43-760-492-8200-0000</u>	<u>43-760-492-8210-0000</u>		<u>Debt Service(CY)</u>
1/1/2018		44,767.40	44,767.40	
7/1/2018	168,157.28	44,767.40	212,924.68	257,692.08
1/1/2019		42,164.33	42,164.33	
7/1/2019	173,363.42	42,164.33	215,527.75	257,692.08
1/1/2020		39,480.67	39,480.67	
7/1/2020	178,730.74	39,480.67	218,211.41	257,692.08
1/1/2021		36,713.91	36,713.91	
7/1/2021	184,264.26	36,713.91	220,978.17	257,692.08
1/1/2022		33,861.51	33,861.51	
7/1/2022	189,969.06	33,861.51	223,830.57	257,692.08
	894,484.76	393,975.64	1,288,460.40	1,288,460.40
1/1/2023		30,920.78	30,920.78	
7/1/2023	195,850.52	30,920.78	226,771.30	257,692.08
1/1/2024		27,889.02	27,889.02	
7/1/2024	201,914.04	27,889.02	229,803.06	257,692.08
1/1/2025		24,763.38	24,763.38	
7/1/2025	208,165.32	24,763.38	232,928.70	257,692.08
1/1/2026		21,540.98	21,540.98	
7/1/2026	214,610.12	21,540.98	236,151.10	257,692.08
1/1/2027		18,218.82	18,218.82	
7/1/2027	221,254.44	18,218.82	239,473.26	257,692.08
	1,041,794.44	246,665.96	1,288,460.40	1,288,460.40
1/1/2028		14,793.80	14,793.80	
7/1/2028	228,104.48	14,793.80	242,898.28	257,692.08
1/1/2029		11,262.75	11,262.75	
7/1/2029	235,166.58	11,262.75	246,429.33	257,692.08
1/1/2030		7,622.37	7,622.37	
7/1/2030	242,447.34	7,622.37	250,069.71	257,692.08
1/1/2031		3,869.28	3,869.28	
7/1/2031	249,953.66	3,869.28	253,822.94	257,692.22
	955,672.06	75,096.40	1,030,768.46	1,030,768.46
Adjustment	149,849.76			
TOTAL	3,041,801.02	715,738.00	3,607,689.26	3,607,689.26

Taxable QECBs Financed Amount **\$ 723,802.74**

10 Year US Treasury Swap Rate (as of Market Close on 1/5/12) **2.09%**

Spread over 10 Year US Treasury Swap Rate **3.25%**

Taxable Interest Rate **5.34%**

Federal Tax Credit Subsidy Rate (as of 1/6/12) **5.00%**

70% of the Federal Tax Credit Subsidy Rate **3.50%**

Net Effective Interest Rate **1.84%**

<u>Period Ending</u>	<u>Principal</u>		<u>Interest</u>		<u>Debt Service</u>	<u>Annual Debt Service(CY)</u>
	<u>31-710-492-8200-2010</u>		<u>31-710-492-8210-2010</u>			
7/1/17	\$	10,000.00	\$	17,728.80	\$ 27,728.80	\$ 54,697.90
1/1/18	\$	24,000.00	\$	17,461.80	\$ 41,461.80	
7/1/18	\$	25,000.00	\$	16,821.00	\$ 41,821.00	\$ 83,282.80
1/1/19	\$	26,000.00	\$	16,153.50	\$ 42,153.50	
7/1/19	\$	27,000.00	\$	15,459.30	\$ 42,459.30	\$ 84,612.80
1/1/20	\$	28,000.00	\$	14,738.40	\$ 42,738.40	
7/1/20	\$	29,000.00	\$	13,990.80	\$ 42,990.80	\$ 85,729.20
1/1/21	\$	30,000.00	\$	13,216.50	\$ 43,216.50	
7/1/21	\$	30,000.00	\$	12,415.50	\$ 42,415.50	\$ 85,632.00
1/1/22	\$	32,000.00	\$	11,614.50	\$ 43,614.50	
	\$	261,000.00	\$	149,600.10	\$ 410,600.10	\$ 393,954.70
7/1/22	\$	32,000.00	\$	10,760.10	\$ 42,760.10	\$ 86,374.60
1/1/23	\$	33,000.00	\$	9,905.70	\$ 42,905.70	
7/1/23	\$	34,000.00	\$	9,024.60	\$ 43,024.60	\$ 85,930.30
1/1/24	\$	35,000.00	\$	8,116.80	\$ 43,116.80	
7/1/24	\$	35,000.00	\$	7,182.30	\$ 42,182.30	\$ 85,299.10
1/1/25	\$	36,000.00	\$	6,247.80	\$ 42,247.80	
7/1/25	\$	37,000.00	\$	5,286.60	\$ 42,286.60	\$ 84,534.40
1/1/26	\$	38,000.00	\$	4,298.70	\$ 42,298.70	
7/1/26	\$	40,000.00	\$	3,284.10	\$ 43,284.10	\$ 85,582.80
1/1/27	\$	41,000.00	\$	2,216.10	\$ 43,216.10	
	\$	361,000.00	\$	66,322.80	\$ 427,322.80	\$ 427,721.20
7/1/27	\$	42,000.00	\$	1,121.40	\$ 43,121.40	\$ 86,337.50
TOTAL	\$	664,000.00	\$	217,044.30	\$ 881,044.30	\$ 908,013.40

CITY OF SHOW LOW

Water Infrastructure Finance Authority
June 30, 2017

Principal: \$ 2,000,000
Coupon Rate: 2.800%

<u>Period Ending</u>	<u>Principal</u> 43-760-492-8200-0000	<u>Interest</u> 43-760-492-8210-0000	<u>Debt Service</u>	<u>Annual</u> <u>Debt Service(CY)</u>
1/1/2018		22,376.74	22,376.74	
7/1/2018	87,204.48	22,376.74	109,581.22	131,957.96
1/1/2019		21,155.87	21,155.87	
7/1/2019	89,646.22	21,155.87	110,802.09	131,957.96
1/1/2020		19,900.83	19,900.83	
7/1/2020	92,156.30	19,900.83	112,057.13	131,957.96
1/1/2021		18,610.63	18,610.63	
7/1/2021	94,736.70	18,610.63	113,347.33	131,957.96
1/1/2022		17,284.32	17,284.32	
7/1/2022	97,389.32	17,284.32	114,673.64	131,957.96
	461,133.02	198,656.78	659,789.80	659,789.80
1/1/2023		15,920.87	15,920.87	
7/1/2023	100,116.22	15,920.87	116,037.09	131,957.96
1/1/2024		14,519.25	14,519.25	
7/1/2024	102,919.46	14,519.25	117,438.71	131,957.96
1/1/2025		13,078.37	13,078.37	
7/1/2025	105,801.22	13,078.37	118,879.59	131,957.96
1/1/2026		11,597.15	11,597.15	
7/1/2026	108,763.66	11,597.15	120,360.81	131,957.96
1/1/2027		10,074.46	10,074.46	
7/1/2027	111,809.04	10,074.46	121,883.50	131,957.96
	529,409.60	130,380.20	659,789.80	659,789.80
1/1/2028		8,509.14	8,509.14	
7/1/2028	114,939.68	8,509.14	123,448.82	131,957.96
1/1/2029		6,899.98	6,899.98	
7/1/2029	118,158.00	6,899.98	125,057.98	131,957.96
1/1/2030		5,245.77	5,245.77	
7/1/2030	121,466.42	5,245.77	126,712.19	131,957.96
1/1/2031		3,545.24	3,545.24	
7/1/2031	124,867.48	3,545.24	128,412.72	131,957.96
1/1/2032		1,797.10	1,797.10	
7/1/2032	128,363.90	1,797.10	130,161.00	131,958.10
	607,795.48	51,994.46	659,789.94	659,789.94
	68,736.73			
TOTAL	1,667,074.83	381,031.44	1,979,369.54	1,979,369.54

CITY OF SHOW LOW

Sewer System Rev., Series 2014
June 30, 2017

Principal: \$ 3,065,000
Coupon Rate: 2.230%

<u>Period Ending</u>	<u>Principal</u> 42-755-492-8200-0000	<u>Interest</u> 42-755-492-8210-0000	<u>Debt Service</u>	<u>Annual</u> <u>Debt Service(CY)</u>
1/1/2018		24,474.25	24,474.25	
7/1/2018	295,000.00	24,474.25	319,474.25	343,948.50
1/1/2019		21,185.00	21,185.00	
7/1/2019	300,000.00	21,185.00	321,185.00	342,370.00
1/1/2020		17,840.00	17,840.00	
7/1/2020	305,000.00	17,840.00	322,840.00	340,680.00
1/1/2021		14,439.25	14,439.25	
7/1/2021	315,000.00	14,439.25	329,439.25	343,878.50
1/1/2022		10,927.00	10,927.00	
7/1/2022	320,000.00	10,927.00	330,927.00	341,854.00
	1,535,000.00	177,731.00	1,712,731.00	1,712,731.00
1/1/2023		7,359.00	7,359.00	
7/1/2023	325,000.00	7,359.00	332,359.00	339,718.00
1/1/2024		3,735.25	3,735.25	
7/1/2024	335,000.00	3,735.25	338,735.25	342,470.50
	660,000.00	22,188.50	682,188.50	682,188.50
TOTAL	2,195,000.00	199,919.50	2,394,919.50	2,394,919.50

CITY OF SHOW LOW

Public Safety Building
June 30, 2017

Principal: \$ 4,065,000
Coupon Rate: 2.420%

<u>Period Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service(CY)</u>
	<u>31-710-492-8200-2012</u>	<u>31-710-492-8210-2012</u>		
7/1/2017	100,000.00	48,279.00	148,279.00	196,558.00
1/1/2018		47,069.00	47,069.00	
7/1/2018	25,000.00	47,069.00	72,069.00	119,138.00
1/1/2019		46,766.50	46,766.50	
7/1/2019	440,000.00	46,766.50	486,766.50	533,533.00
1/1/2020		41,442.50	41,442.50	
7/1/2020	440,000.00	41,442.50	481,442.50	522,885.00
1/1/2021		36,118.50	36,118.50	
7/1/2021	460,000.00	36,118.50	496,118.50	532,237.00
1/1/2022		30,552.50	30,552.50	
	1,465,000.00	421,624.50	1,886,624.50	1,904,351.00
7/1/2022	480,000.00	30,552.50	510,552.50	541,105.00
1/1/2023		24,744.50	24,744.50	
7/1/2023	490,000.00	24,744.50	514,744.50	539,489.00
1/1/2024		18,815.50	18,815.50	
7/1/2024	500,000.00	18,815.50	518,815.50	537,631.00
1/1/2025		12,765.50	12,765.50	
7/1/2025	520,000.00	12,765.50	532,765.50	545,531.00
1/1/2026		6,473.50	6,473.50	
7/1/2026	535,000.00	6,473.50	541,473.50	547,947.00
	2,525,000.00	156,150.50	2,681,150.50	2,711,703.00
TOTAL	3,990,000.00	577,775.00	4,567,775.00	4,616,054.00

CITY OF SHOW LOW

GADA 2006 Refinancing
June 30, 2017

Principal: \$ 4,800,000
Coupon Rate: 2.420%

<u>Period Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service(CY)</u>
	<u>31-710-492-8200-2013</u>	<u>31-710-492-8210-2013</u>		
7/1/2017		58,080.00	58,080.00	116,160.00
1/1/2018		58,080.00	58,080.00	
7/1/2018	495,000.00	58,080.00	553,080.00	611,160.00
1/1/2019		52,090.50	52,090.50	
7/1/2019	500,000.00	52,090.50	552,090.50	604,181.00
1/1/2020		46,040.50	46,040.50	
7/1/2020	520,000.00	46,040.50	566,040.50	612,081.00
1/1/2021		39,748.50	39,748.50	
7/1/2021	525,000.00	39,748.50	564,748.50	604,497.00
1/1/2022		33,396.00	33,396.00	
	2,040,000.00	483,395.00	2,523,395.00	2,548,079.00
7/1/2022	530,000.00	33,396.00	563,396.00	596,792.00
1/1/2023		26,983.00	26,983.00	
7/1/2023	540,000.00	26,983.00	566,983.00	593,966.00
1/1/2024		20,449.00	20,449.00	
7/1/2024	555,000.00	20,449.00	575,449.00	595,898.00
1/1/2025		13,733.50	13,733.50	
7/1/2025	560,000.00	13,733.50	573,733.50	587,467.00
1/1/2026		6,957.50	6,957.50	
7/1/2026	575,000.00	6,957.50	581,957.50	588,915.00
	2,760,000.00	169,642.00	2,929,642.00	2,963,038.00
TOTAL	4,800,000.00	653,037.00	5,453,037.00	5,511,117.00

Special Districts

Show Low Bluff Community Facilities District

Program Goal

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

Department Budget

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

Two separate funds were 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.

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 were levied by the District Board based on debt service requirements and operational needs. When the 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. In July 2019, the General Obligation bond was paid off with the help of the developer. As a result, the tax levy of 3.55 per \$100 of assessed valuation was stopped.

FY2018 is the second year since 2011 that assessed valuations have shown an increase (up 17.4% over FY2017). The current assessed valuation has declined 68% since 2010.

Show Low Bluff CFD – Special Assessment Fund Revenue

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Property Tax Assessments	-	-	-	-	-	22,885	-
Taxes, Principal	112,512	66,458	91,198	76,802	55,000	79,554	67,699
Taxes, Interest	78,389	94,337	80,203	76,078	99,600	72,226	65,686
Proceeds from Debt – GO Bonds	-	-	-	-	-	(22,885)	-
Miscellaneous Income	(486)	-	1,029	-	-	47,600	-
Penalties & Late Charges	2,268	3,052	1,856	675	5,000	642	5,000
Interest Earned on Investments	622	635	1,175	1,085	500	1,031	500
Total	193,304	164,482	175,461	154,640	160,100	203,872	138,885

Show Low Bluff CFD – Special Assessment Fund Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Operating Expenditures					
Other Contractual Service	5,813	5,060	2,800	2,800	2,800
Legal Ads & Notices	39	134	1,000	1,000	1,000
Bank Charges	4,750	3,768	5,000	5,000	5,000
Debt Principal	65,000	70,000	70,000	70,000	70,000
Debt Interest	89,060	85,680	83,900	83,900	80,080
Issuance Costs	-	-	14,800	14,800	14,800
Total Operating	164,662	164,642	177,500	177,500	173,680
Capital Expenditures					
Operating Transfer Out	-	-	-	-	4,000
Total Capital	-	-	-	-	4,000
Grand Total	164,662	164,642	177,500	177,500	177,680

Show Low Bluff CFD – General Obligation Fund Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Property Tax Assessments	119,194	67,421	49,598	45,415	47,000	54,241	-
Miscellaneous Income	-	-	-	51,300	-	144,521	96,921
Interest Earned on Investments	7,155	6,107	7,337	3,729	-	3,299	-
Total	126,349	73,529	56,935	100,444	47,000	202,061	96,921

Show Low Bluff CFD – General Obligation Fund Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Operating Expenditures					
Other Contractual Service	7,006	3,609	3,200	3,200	3,200
Legal Ads & Notices	92	-	-	-	-
CIP Reserve	-	-	-	-	572,406
Bank Charges	1,000	2,000	1,000	1,000	1,000
Debt Principal	45,000	50,000	50,000	50,000	55,000
Debt Interest	51,641	48,241	44,600	44,600	40,859
Total Operating	104,739	103,850	98,800	98,800	672,465
Capital Expenditures					
Operating Transfer Out	4,000	4,000	4,000	4,000	-
Total Capital	4,000	4,000	4,000	4,000	-
Grand Total	108,739	107,850	102,800	102,800	672,465

Street Light Improvement District

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.

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 valuations. In FY2013, utility costs associated with all park lighting (approximately \$70,000) were moved from the General Fund into this District as was originally intended. At the direction of the Council, this modification was phased in over a period of years with the Street Light Improvement District being completely self-reliant in FY2017.

There is a general fund subsidy budgeted in FY2019 in the amount of (\$15,000). This is to cover the increasing utility costs for the street lights. Property values increased 0.02% in the Street Light Improvement District in 2018. Due to the increased property values, staff is recommending no tax increase in FY2019. The tax rate will remain at \$0.1401, the same as FY2018. At the recommended tax rate, a home with a market value of \$150,000 will pay **approximately \$17.86 annually** in Street Light Improvement District property taxes.

All Taxes are collected by Navajo County and remitted to the City on a quarterly basis.

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Property Tax Assessment Levies	164,528	168,994	187,171	192,045	218,000	184,431	224,000
Operating Transfer In	38,300	38,200	29,121	16,309	-	-	15,000
Interest Earned on Investments	14	103	132	139	300	34	300
Total	202,843	207,298	216,425	208,493	218,300	184,465	239,300

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Operating Expenditures					
Utilities	215,224	208,493	221,300	221,300	235,000
Operating Transfer Out	1,200	-	-	-	-
Total Operating	216,424	208,493	221,300	221,300	235,000
Grand Total	216,424	208,493	221,300	221,300	235,000

Capital Projects/Grants Fund

Program Goal

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

Departmental Budget

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

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

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

Capital Projects/Grants Summary

Revenues by Department

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
General Operations	970,400	292,499	1,360,129	1,225,427	3,960,826	8,516	4,616,053
Library	3,470	3,480	18,590	13,682	37,850	25,600	54,500
Magistrate Court	24,964	10,205	4,670	3,861	21,000	2,643	21,000
Police Department	87,924	4,081,728	13,200	1,503	15,500	7,277	-
Community Services	10,000	171,357	-	-	20,000	-	22,250
Total	1,096,758	4,559,269	1,396,589	1,244,473	4,055,176	44,036	4,713,803

Expenditures by Department

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Operating Expenditures					
General Operations	513,632	-	4,394,503	15,516	4,442,292
Library	16,169	12,797	39,900	33,274	56,000
Magistrate Court	4,670	5,081	30,000	6,000	30,000
Police Department	480,148	4,918,779	15,500	-	-
Community Services	352,505	95,943	134,900	-	209,900
Total Operating	1,367,124	5,032,600	4,614,803	54,790	4,738,192

General Operations

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Unanticipated Revenue/Grants	-	-	-	-	3,645,582	-	4,000,000
Operating Transfer In	970,400	392,499	1,360,129	1,225,427	7,000	-	323,325
Feasibility Study Grant	-	-	-	-	14,257	7,257	-
ESP Grant Revenue	-	-	-	-	293,987	1,259	292,728
Total	970,400	392,499	1,360,129	1,225,427	3,960,826	8,516	4,616,053

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Operating Expenditures					
Unanticipated Exp/Grants	-	-	3,645,582	-	4,000,000
Powerline Relocation	513,632	-	-	-	-
ESP Grant	-	-	293,987	1,259	292,728
Feasibility Study Grant	-	-	14,257	14,257	-
Operating Transfer Out	-	-	440,677	-	149,564
Total	513,632	-	4,394,503	15,516	4,442,292

Magistrate Court

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Court Funds (JCEF, GAP, FARE)	24,964	10,205	4,670	3,861	21,000	2,643	21,000
Total	24,964	10,205	4,670	3,861	21,000	2,643	21,000

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Operating Expenditures					
Travel & Training	4,016	4,027	5,000	5,000	5,000
Expendable Materials	-	400	16,400	400	16,400
Books & Subscriptions	645	654	600	600	600
Repairs & Maintenance	-	-	8,000	-	8,000
Total	4,670	5,081	30,000	6,000	30,000

Library

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Federal Grants	3,470	3,480	18,590	13,682	37,850	25,600	54,500
Total	3,470	3,480	18,590	13,682	37,850	25,600	54,500

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Operating Expenditures					
Rural Gateway Grant	-	15	3,500	2,476	-
Dollar Gen Summer Reading Grant	812	2,189	3,000	2,000	3,000
Get Recharged at the Library	7,833	-	-	-	-
Curiosity Creates Grant	7,525	-	-	-	-
Children's Center Grant	-	10,593	-	-	-
LSTA Grants	-	-	20,800	16,000	-
NASA at My Library Grant	-	-	500	783	500
AZ State Library Grant	-	-	2,100	2,015	500
Assoc. for Library Svc to Children	-	-	5,000	5,000	500
Rural Activation & Innovation Network	-	-	5,000	5,000	500
LSTA Collections Mini-Grant	-	-	-	-	4,000
LSTA Outreach Grant	-	-	-	-	35,000
ALA Founding Era Grant	-	-	-	-	1,000
National Center for Family Learning	-	-	-	-	3,000
National Network of Libraries of Medicine	-	-	-	-	8,000
Total	16,169	12,797	39,900	33,274	56,000

Police Department

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Proceeds from Issuance of Debt	-	4,650,000	-	-	-	-	-
Intergovernmental Revenue	13,952	-	-	-	-	-	-
Police Service Dog		-	-	-	15,500	-	-
GOHS Selective Traffic Enforcement	48,000	16,728	-	1,503	-	7,277	-
ADOHS – SRT	-	-	13,200	-	-	-	-
GOHS Bar Code Readers (RT-001)	25,972	-	-	-	-	-	-
Total	87,924	4,081,728	13,200	1,503	15,500	7,277	-

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Operating Expenditures					
GOHS Selective Traffic Enforcement	2,275	-	-	-	-
ADOHS - SRT	13,908	-	-	-	-
Land Acquisition – Police Building	96,371	-	-	-	-
Public Safety Building	339,900	4,750,320	-	-	-
Police Service Dog	-	-	15,500	-	-
Vehicle Purchase	27,694	168,459	-	-	-
Total	480,148	4,918,779	15,500	-	-

Community Services

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Energy grant – Park Lights	2,942	-	-	-	-	-	-
Energy Grant – Park Lights	49,987	-	-	-	-	-	-
Senior Center Grant – EA Assessment	-	-	-	-	20,000	-	22,250
WFHF 09-022 Grant	9,483	-	-	-	-	-	-
CDBG – 9 th Street Improvements	-	10,000	171,357	-	-	-	-
Total	61,411	10,000	171,357	-	20,000	-	22,250

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Operating Expenditures					
Improvements	181,772	82,165	-	-	-
Show Low Lake Restroom Phase I	-	5,778	-	-	-
Equipment	39,472	-	-	-	-
Senior Center Grant – EA Assessment	-	-	25,000	-	30,944
Open Space Preservation Fee	131,262	8,000	109,900	-	209,900
Total	352,506	95,943	134,900	-	240,844

Development Impact Fees

Program Goal

Separate Development Impact Fee (DIF) 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 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. Modification in FY2012 eliminated the Water and Wastewater Development Impact Fees and the Parks and Recreation Facilities Development Impact Fees were eliminated in FY2014.

Revenues by Impact Fee

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Library DIF	9,716	9,798	12,903	17,405	-	18,814	-
Transportation DIF	29,790	54,860	61,593	72,822	40,000	109,595	40,000
Parks & Recreation Facilities DIF	27,038	976	360	180	-	-	-
Water DIF	666	1,322	1,492	(516)	-	458	-
Total	67,210	66,856	76,348	89,891	40,000	128,867	40,000

Expenditures by Impact Fee

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Expenditures					
Library DIF	9,100	14,184	22,821	-	-
Transportation DIF	61,200	83,800	67,800	67,800	150,000
Parks & Recreation Facilities DIF	45,723	1,282	445	445	186
Water DIF	8,998	-	221,607	-	221,549
Total	125,021	99,266	312,673	68,245	371,735

Library Development Impact Fees

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 FY2019, annual debt service on the Library totals \$394,625. The Library debt will be fully retired in FY2019.

City of Show Low					
Library Facilities Development Impact Fee					
Fiscal Year 2019					
	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimate	FY2019 Budget
Expenditures					
Debt Service Transfer	9,100	14,184	22,821	22,821	0
Capital	0	0	0	0	0
Total All Expenditures	9,100	14,184	22,821	22,821	0
Revenues					
Beginning Fund Balance	8,314	12,117	15,338	15,338	6,178
Impact Fees	12,688	17,235	13,500	13,500	0
Other**	215	170	0	162	0
Total Revenue	12,903	17,405	13,500	13,662	0
Ending Fund Balance	12,117	15,338	6,017	6,178	6,178

**Other includes: interest earned on investments

Parks & Recreational Facilities Development Impact Fees

Created as a separate fund in FY2010, all prior-year collections were transferred into this fund in FY2011. Due to changes in state law, this fund now includes all eligible elements of the former Parks, Recreation, and Library funds. As part of this transition, a reconciliation of expenditures was performed and all fees collected prior to the fee structure change have been spent on eligible projects. This will close this development impact fee. In compliance with state law there will be no further revenue or expenses for this fund.

City of Show Low					
Parks & Recreational Facilities Development Impact Fee*					
Fiscal Year 2019					
Expenditures	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimate	FY2019 Budget
Debt Service Transfer	45,723	1,282	445	445	186
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>45,723</u>	<u>1,282</u>	<u>445</u>	<u>445</u>	<u>186</u>
Revenues					
Beginning Fund Balance	46,505	1,727	631	631	186
Impact Fees	360	180	0	0	0
Other**	<u>585</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>945</u>	<u>186</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance	1,727	631	186	186	(0)

**Other includes: interest earned on investments/Transfer In

Streets Facilities (Transportation) Development Impact Fees

Created as a separate fund in FY2010, all prior-year collections have been expended on debt service associated with the 2006 GADA (Grater 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 and any shortfall is subsidized by the General Fund. For FY2019, annual debt service on the 2006 GADA bond road project totals \$483,996. It is anticipated that \$40,000 in development impact fees will be collected in FY2019 to offset a portion of this debt service. The 2006 GADA bond road project debt will be fully retired in FY2027 due to the 2006 GADA refinancing in FY2016. The Transportation Development Impact Fee only applies to residential development.

City of Show Low					
Street Facilities (Transportation) Development Impact Fee					
Fiscal Year 2019					
Expenditures	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimate	FY2019 Budget
Debt Service Transfer	61,200	83,800	67,800	67,800	150,000
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Expenditures	<u>61,200</u>	<u>83,800</u>	<u>67,800</u>	<u>67,800</u>	<u>150,000</u>
Revenues					
Beginning Fund Balance	56,953	68,575	93,456	93,546	112,016
Impact Fees	71,526	107,954	40,000	85,500	40,000
Other**	<u>1,296</u>	<u>817</u>	<u>0</u>	<u>776</u>	<u>0</u>
Total Revenue	<u>72,822</u>	<u>108,772</u>	<u>40,000</u>	<u>86,276</u>	<u>40,000</u>
Ending Fund Balance	68,575	93,546	65,656	112,022	2,016

**Other includes: interest earned on investments

Water Development Impact Fees

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 2019					
Expenditures	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimate	FY2019 Budget
Debt Service Transfer	0	0	0	0	0
Capital	<u>8,998</u>	<u>0</u>	<u>221,607</u>	<u>0</u>	<u>221,549</u>
Total All Expenditures	<u>8,998</u>	<u>0</u>	<u>221,607</u>	<u>0</u>	<u>221,549</u>
Revenues					
Beginning Fund Balance	229,112	221,607	221,091	221,091	221,549
Impact Fees	0	(1,273)	0	0	0
Other**	<u>1,492</u>	<u>757</u>	<u>0</u>	<u>458</u>	<u>0</u>
Total Revenue	<u>1,492</u>	<u>(516)</u>	<u>0</u>	<u>458</u>	<u>0</u>
Ending Fund Balance	221,607	221,091	(516)	221,549	0
* Fee eliminated in FY2012 - All remaining funds to be expended on eligible projects					

**Other includes: interest earned on investments

Capital Improvement Plan

The City of Show Low is required to have an approved five-year capital improvement program (CIP). The CIP is a planning tool to look five years ahead in order to plan and prioritize the City's needs. The program is administered by an advisory committee that consists of City staff, representatives from the Planning and Zoning commission and City Council, and a citizen representative.

Only projects over \$50,000 are included in the CIP. The first year of the CIP includes any projects that were not funded in the prior fiscal year's CIP. While a CIP does not cover routine maintenance, it does include renovation, major repair or reconstruction of damaged or deteriorating facilities. The expenditures proposed for the first year of the program are incorporated into the annual budget as the capital budget.

The CIP ties the City's physical development to Council and community goals expressed through hearings and citizen input. The CIP process is not a once a year effort, but an important ongoing part of the City's overall management process. Benefits of preparing, maintaining, and continually reviewing the CIP include:

- Citizens and Council are aware of what and where projects will be completed providing citizens and private development decisions to be informed about the location and timing of public facility projects.
- Coordination between various departments responsible for streets, water and wastewater infrastructure, and city facilities allows effective cost management and time management.
- The CIP establishes a reasonable multi-year spending plan that allows for effective budgeting and planning showing citizens the City's commitment and ability to fund projects in a realistic view.

The table below shows the CIP projects, CIP Reserves, and Council Contingencies budgeted in Fiscal Year 2018/2019.

General Operations	\$	620,000
Community Services	\$	1,168,804
Administrative Services	\$	15,000
Public Transportation	\$	261,102
Police	\$	521,000
Streets/Engineering	\$	4,826,575
Airport	\$	4,522,742
Wastewater	\$	4,479,261
Water	\$	2,911,023
CIP Reserves	\$	572,406
Council Contingencies	\$	250,000
	\$	20,147,913

Capital Improvement Funds

Approved Capital Improvement Budget

	FY16-17	FY17-18	FY18-19
GENERAL OPERATIONS			
Development Agreement Obligations	10,100	10,100	10,100
Open Space Preservation	159,900	159,900	209,900
Land Acquisition/Clean Up	400,000	400,000	400,000
Total General Operations	570,000	570,000	620,000
COMMUNITY SERVICES			
Security Gates for West entrance of Library	-	30,000	-
Show Low Lake Restrooms Phase I	60,000	55,000	-
City Entrance Sign Makeover	-	120,000	120,000
Show Low Bluff Meadow Open Space	-	150,000	150,000
Parks/Facilities General Improvements	162,000	286,500	-
Nikolaus Homestead Park Lighting Phase I	-	200,000	-
Utility Vehicle	-	19,000	-
New swing set for Little League	-	-	10,000
Nikolaus Park Dugouts	-	-	17,500
Park Signage Improvements – City Wide	-	-	30,000
Cemetery Mower	10,000	-	-
Little League Playground Ramada	-	-	38,000
Dog Park Ramada	-	-	15,000
Exterior Paint and Improvements – City Hall	-	-	35,000
Repair grass at City Hall and Veterans Memorial	-	-	8,000
City Hall landscaping and trees	-	-	15,000
Disk Golf Baskets	-	-	20,000
Basket Ball Court Repairs	-	-	17,500
Senior Field Concession repairs, improvements, and cameras	-	-	20,000
Laser leveling five fields and infield mix	-	-	17,500
Flatbed ¾ ton Service Truck	-	-	49,000
Cemetery Expansion	-	-	70,000
Replace internal metal doors at Aquatic Center	-	-	12,000
Slide replacement at Aquatic Center	-	-	45,000
Playground Equipment at City Park	50,000	-	-
Deuce of Clubs Tree Irrigation	50,000	50,000	-
Drinking Fountain Replacement – Dog Park	-	-	9,000
Replace pavers and upgrades at Festival Market Place	-	-	10,000
Concrete connection to asphalt path, west & east Nikolaus Park	-	-	20,000
Library Equipment	15,000	-	-
Library Fire Alarm System	-	-	25,000
Shower/dressing combo/toilet partitions at Aquatic Center	-	10,000	11,406
Nikolaus Homestead Park Lighting Phase IIA	-	-	300,000
Pickleball Court Construction	-	147,000	103,898
Mechanical Room upgrades at Aquatic Center	-	30,000	-
Total Community Services	347,200	1,097,500	1,168,804

	FY16-17	FY17-18	FY18-19
ADMINISTRATIVE SERVICES			
Financial Software	20,000	-	-
New Copier for City Hall	15,000	-	-
Backup PD network at City Hall	-	15,000	15,000
Total Administrative Services	35,000	15,000	15,000
POLICE			
Communication Equipment Replacement	95,000	50,000	126,000
Remodel & Relocate evidence storage including walk-in	-	125,000	125,000
Police Vehicle Replacement	167,576	200,000	250,000
Animal Control Expansion – Design	-	-	20,000
Public Safety Building	4,898,100	-	-
Total Police	5,160,676	375,000	521,000
SHOW LOW TV			
Electronic Sign Board	40,000	-	-
Total Show Low TV	40,000	-	-
PUBLIC TRANSPORTATION			
Buses	-	158,500	261,102
Equipment	19,600	-	-
Total Public Transportation	19,600	158,500	261,102
ENGINEERING			
Aerial Mapping	-	-	90,000
Total Engineering	-	-	90,000
STREET			
Scott Ranch Road	1,288,400	1,288,400	1,277,800
R & R Program	902,562	675,000	925,000
Westwood Subdivision – rebuild roads	-	-	150,000
Decorative Lighting – 9 th Street	-	193,000	193,000
Sidewalk E McNeil 8 th to 9 th	-	242,000	229,500
Improvements	80,000	90,000	90,000
Sidewalk South Central	-	-	110,055
10 th Ave near Safeway	-	175,000	-
Owens from 11 th street to Malapai	-	60,000	-
Show Low Lake Road overlay Phase II	-	220,000	-
8 th Street Roadway Connection (near Elks)	-	280,000	279,220
Sidewalk McNeil Central to Pomeroy's	-	81,000	81,000
Bucket Truck (New)	35,000	-	-
6-Wheel Dump with Plow (Replacement)	50,000	50,000	-
Motor Grader	30,000	-	-
Sidewalk Connectivity W Cooley Central to 4 th	48,900	-	-
Sidewalk Connectivity N Central Ave	32,900	-	-
Sidewalk Connectivity DOC/NPC	89,900	-	-
Park Valley Phase II Stratton & Stock	-	335,200	-
Park Valley Phase I Whipple & 19 th Ave	440,000	-	-
Rogers Loop	115,000	-	-
Public Works Parking Lot	25,000	25,000	-
Downtown Pedestrian Enhancements	820,500	-	-
Lower Powerlines install lights – DOC	-	-	100,000

	FY16-17	FY17-18	FY18-19
STREETS CONTINUED			
Downtown Parking E Cooley	-	-	60,000
E Thornton Central Ave to 6 th Extension	-	-	535,000
Front Deck Mower	-	-	20,000
966 Loader (split with water, wastewater)	-	-	210,000
Gannon Tractor (split with water, wastewater)	-	-	29,000
Mechanic Truck (split with water, wastewater)	-	-	32,000
E Thornton Mill and Overlay	-	-	415,000
Total Streets	3,958,162	3,714,600	4,736,575
AIRPORT			
De-icing Containment Facility	300,000	300,000	300,000
Terminal Modifications	-	15,000	15,000
Rehab Runway 6/24 (Mill & Overlay)	240,000	203,500	3,794,259
Pavement Maintenance	45,000	45,000	-
Equipment – Mower and Accessories	65,000	-	-
Update Airport Master Plan	-	475,100	305,233
Drainage Imp S Ramp – Design	-	80,000	80,000
Backup Generators	-	-	28,250
Total Airport	650,000	1,118,600	4,522,742
WASTEWATER			
Manhole Replacements (Inflow & Infiltration)	395,192	188,000	200,000
Wastewater Treatment Plant Expansion	2,362,840	208,200	-
General Improvements	194,000	325,000	300,000
South Lagoon Cleanup and Closure	-	-	200,000
Backup Generators	-	-	50,000
W Cooley Sewer Improvements	-	-	692,000
McNeil from 4 th to 8 th	-	-	550,000
S White Mtn Rd – Fawnbrook Connections	-	-	220,000
966 Loader (split with Streets/Water)	-	-	105,000
Gannon Tractor (split with Streets/Water)	-	-	29,000
Mechanic Service truck (split with Streets/Water)	-	-	32,000
24 th Drive Sewer Main Replacement	-	390,000	390,000
10 th Place and 9 th Place	64,300	64,300	64,300
Mini Excavator Trailer	-	20,000	-
Small Hydro-Vac Unit (split with Water)	-	155,000	-
30 th & Merrill Phase II	-	200,000	200,000
S White Mtn Road 12” Main Ellsworth – The Pines	-	361,000	-
Camptown Mainline Realignment	-	200,000	179,025
City Park – Hillcrest Phase II	-	500,000	460,945
Sierra Vista Subdivision	-	620,000	597,754
F350 4x4	-	65,000	-
Westwood Subdivision	450,000	450,000	49,961
Backhoe (replace Unit 550)	110,000	-	-
Show Low South Land Exchange	15,000	15,000	15,000
Line Upgrade (8’ to 15”) E Owens to McNeil	180,000	-	-
Days Inn	95,000	95,000	93,776
6-wheel Dump with Plow	50,000	50,000	50,500

	FY16-17	FY17-18	FY18-19
Power Washer	15,000	-	-
Emergency Response Trailer	6,000	-	-
Total Wastewater	3,937,332	3,906,500	4,479,261
WATER			
4THE Ave from Cooley to Old Linden	154,100	-	-
SCADA Upgrades	-	130,000	298,800
8 th Ave 12" Connection	-	100,000	57,393
DOC NPC to Central	660,000	393,300	-
6-wheel dump with plow	50,000	50,000	55,000
Power washer	15,000	-	-
Emergency Response Trailer	6,000	-	-
16 th Ave Waterline Replacement	-	150,000	-
W McNeil Fox Canyon to DOC	-	370,000	297,830
Water Storage Tank Maintenance	-	250,000	250,000
Small Hydro-Vac Unit (split with Streets/Wastewater)	-	125,000	-
Ford F350 4x4	-	65,000	-
Backup Generators	-	-	100,000
New Well Design	-	-	70,000
Fairway Park Phase IV	-	-	830,000
Mills from Owens to 6 th Place	-	-	-
McNeil from S 5 th Place to DOC	-	-	300,000
966 Loader (split with Streets/Wastewater)	-	-	105,000
Gannon Tractor (split with Streets/Wastewater)	-	-	30,000
Mechanic Service Truck (split with Streets/Wastewater)	-	-	32,000
F350 4x4 Service Truck	-	-	65,000
Fairway Park Phase III	400,465	-	-
General Improvements	200,000	225,000	200,000
F250 Truck	-	-	-
S Cub Lake Rd Water Line	-	-	200,000
Total Water	1,485,565	1,858,300	2,911,023
GRAND TOTAL CAPITAL IMPROVEMENTS	16,203,535	12,814,000	19,325,507

Water

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.

FY2018 Achievements

- Completed water line realignment on US60 for road widening project
- Completed annual Consumer Confidence Report
- Completed annual ADWR Designation of Adequate Water Supply Report

FY2019 Goals

- Complete installation of new chain link fencing at Well 6A
- Complete SCADA upgrades at well sites

Performance Measures

Water					
	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
New Connections	49	55	64	98	120
Line Break Repairs	89	72	32	19	28

Position Summary

The Water Services Division is staffed by 14.0 FTE employees in FY2019. Not included in the table below are the Public Works Operations Manager and Administrative Assistant who are split equally between Streets, Water, and Wastewater Funds.

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
Utilities Operations Manager	1.0	1.0	1.0	1.0	0.0
Electrician	1.0	1.0	1.0	1.0	0.0
Technician IV	1.0	1.0	1.0	1.0	0.0
Technician III	4.0	4.0	4.0	4.0	0.0
Technician II	5.0	5.0	5.0	5.0	0.0
Technician I	3.0	2.0	2.0	2.0	0.0
Total	15.0	14.0	14.0	14.0	0.0

Departmental Budget Summary

The FY2019 Water Services Division budget of \$5,744,257 is an \$855,757 (17.5%) increase from the FY2018 budget of \$4,888,500. This increase is directly attributed to the addition of several capital improvement projects in FY2019.

As an Enterprise Fund, the water program is set up to ensure that the cost of providing services is directly borne by the users of that service through fees. In accordance with Resolution No. R2011-17 rates will be adjusted on January 1 of each year to reflect changes in the CPI. An operating transfer to the General Fund to pay for overhead, engineering services, and administrative oversight is included.

Currently, the City of Show Low water system has approximately 7,028 connections. Operating expenses for FY2019 of \$2,755,804 show a decrease of \$58,196 (2.1%) over FY2018 of \$2,814,000.

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Reconnect Fees	87,235	86,284	94,476	75,060	50,000	52,133	50,000
Water Sales	3,344,107	3,402,702	3,497,723	3,728,679	3,789,680	3,306,641	4,228,099
Line Extension Reimbursement	(28,286)	-	-	-	-	-	-
Water Meter Installations	16,263	17,800	20,124	29,567	10,000	36,748	10,000
Hydrostatic Pump Rental	350	150	150	-	-	-	-
Water Rights Preservation Fee	58,037	58,867	59,539	60,298	58,095	73,131	120,000
Water Tap Revenues	8,840	12,424	8,930	16,354	3,000	21,672	3,000
Sale of Assets	-	5,348	-	-	-	1,921	-
Advertising Revenue	2,066	1,634	1,144	2,555	-	2,189	-
Miscellaneous Income	24,695	35,507	20,833	41,245	20,000	25,385	20,000
Donation-Customers & Develop	-	-	12,347	14,400	30,000	12,903	30,000
Insurance/Loss Reimbursement	4,024	-	45,853	2,028	-	-	-
Interest Earned on Investments	27,428	32,596	50,827	30,972	12,500	24,694	12,500
Late Fees	105,095	80,565	65,590	60,665	75,000	61,925	75,000
Total	3,649,855	3,733,878	3,877,536	4,061,822	4,048,275	3,619,341	4,548,599

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	587,553	604,343	657,900	621,621	607,296
Overtime	9,601	15,739	12,800	12,800	13,184
Medical Insurance	181,459	205,080	290,700	210,000	302,793
FICA	44,537	45,730	49,900	49,900	47,467
Retirement	75,254	97,168	75,000	75,000	71,812
Worker's Com	26,644	23,972	26,900	26,900	25,827
Other ERE	1,023	646	1,500	1,500	8,752
Recruitment & Processing	346	156	-	-	-
Uniform Allowance	4,552	4,872	5,500	5,500	6,349
Total Personnel	930,970	997,706	1,120,200	1,003,221	1,083,478
Operating Expenditures					
Professional and Consulting Services	1,645	-	7,500	7,500	7,500
Other Contractual Service	4,344	4,179	10,000	10,000	10,000
Show Low Lake	23,229	29,518	30,000	30,000	30,000

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Water Shares	1,386	1,438	1,200	1,200	1,500
Legal Ads and Notices	39	38	-	-	-
Reproduction and Printing	4,662	5,725	8,500	8,500	8,500
Travel and Training	6,793	5,113	9,000	9,000	9,000
Safety Training	864	445	1,700	1,700	1,700
Dues and Memberships	448	630	2,000	2,000	800
Expendable Materials	15,801	12,764	15,000	15,000	15,000
Postage	12,759	11,976	14,500	14,500	14,500
Personal Protective Equipment	3,746	4,503	4,300	4,300	4,300
Small Equipment/Capital	20,763	10,598	16,500	16,500	5,000
Uniforms	535	2,276	2,700	2,700	3,500
Books and Subscriptions	-	454	500	500	500
Auto Parts and Labor	31,665	44,121	46,400	46,400	46,400
Fuels and Lubricants	28,260	28,758	40,000	40,000	40,000
Rental and Maintenance Contracts	10,486	10,023	8,500	8,500	10,000
Equipment Rental – Other	1,151	9,660	6,000	6,000	6,000
Repairs and Maintenance	8,636	4,847	8,000	8,000	8,000
Telephone	4,063	3,754	4,800	4,800	4,800
Utilities	397,234	384,917	422,000	422,000	422,000
Casualty Loss	13,092	312	-	294	-
Testing Fees	20,995	49,511	45,000	45,000	45,000
Water Maintenance	376,315	234,646	290,000	290,000	290,000
Meter Replacement Program	126,312	101,906	102,000	102,000	102,000
Use Permits	102	403	500	500	500
Bad Debt Expense	3,225	4,312	-	-	-
Debt Principal	-	(7,209)	247,900	247,900	255,362
Debt Interest	140,455	141,713	138,000	138,000	130,464
Total Operating	1,311,611	1,199,192	1,543,000	1,543,294	1,672,326
Capital Expenditures					
CIP Reserve	-	-	150,800	-	-
Capital Carryover	-	-	15,295	-	-
Line Extension Reimbursements	-	16,216	-	-	-
Improvements	86,440	133,277	-	-	200,000
US 60 Waterline Realignment	-	92,846	-	-	-
DOC NPC to Central	-	-	181,457	195,155	-
East Owens Water Line Replacement	-	-	138,739	138,739	-
SCADA Upgrades	-	-	130,000	77	298,800
8 th Ave 12" Connection	-	-	100,000	900	57,393
16 th Ave Waterline Replacement	-	-	150,000	67,100	-
W McNeil Fox Canyon to DOC	-	-	370,000	900	297,830
Water Storage Tank Maintenance	-	-	250,000	-	250,000
Equipment Purchase	-	2,985	50,000	50,000	-
Vehicle Purchase	-	-	65,000	40	55,000
General Improvements	-	-	257,807	257,809	-
Equipment Purchase	-	-	125,000	125,000	-
Public Works Parking Lot	-	-	25,000	13,787	-
Backup Generators	-	-	-	-	100,000
New Well Design	-	-	-	-	70,000
Fairway Park Phase IV	-	-	-	-	830,000
McNeil from S 5 th Place to DOC	-	-	-	-	300,000
966 Loader	-	-	-	-	105,000

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Gannon Tractor	-	-	-	-	30,000
Mechanic Service Truck F550	-	-	-	-	32,000
F350 4x4 Service Truck	-	-	-	-	65,000
S Cub Lake Rd Water Line Replacement	-	-	-	-	220,000
Operating Transfer Out	189,000	195,800	216,200	216,000	227,430
Depreciation	1,127,502	1,146,299	-	-	-
Total Capital	1,402,942	1,587,424	2,225,300	1,065,707	3,068,453
Grand Total	3,654,523	3,784,322	4,888,500	3,612,222	5,824,257
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Capital Expenditures

For FY2019, water capital is programmed at 2,911,023. Included in this amount are improvements that continue our progress towards improving the overall water system infrastructure. 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 FY2019 allocation, a total of \$1,300,000 will be available in this fund.

Water – Capital Detail			
Description	Account/Project Number	Amount	
Improvements	43-760-180-1620-0000/7601802	200,000	
SCADA Upgrades	43-760-180-1620-0000/1823	298,800	
8 th Ave 12" Connection	43-760-180-1620-0000/1824	57,393	
W McNeil Fox Canyon to DOC	43-760-180-1620-0000/1826	297,830	
Water Storage Tank Maintenance	43-760-180-1620-0000/1827	250,000	
Vehicle Purchase	43-760-180-1620-0000/7601801	55,000	
Backup Generators	43-760-180-1620-0000/7601901	100,000	
New Well Design	43-760-180-1620-0000/7601902	70,000	
Fairway Park Phase IV	43-760-180-1620-0000/7601903	830,000	
McNeil from S 5 th Place to DOC	43-760-180-1620-0000/7601905	300,000	
966 Loader (split with Streets and Wastewater)	43-760-180-1620-0000/7601907	105,000	
Gannon Tractor (split with Streets and Wastewater)	43-760-180-1620-0000/7601908	30,000	
Mechanic Service Truck F550 (split with Streets and Wastewater)	43-760-180-1620-0000/7601909	32,000	
F350 4x4 Service Truck	43-760-180-1620-0000/7601910	65,000	
S Cub Lake Rd Water Line Replacement	43-760-180-1620-0000/7601911	220,000	
Total Capital		2,911,023	

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 costs of impacted operations are evaluated at the same time, both operational and capital. For FY2019 there are no capital projects programmed utilizing water capacity fees.

City of Show Low					
Water Capacity Fees					
Fiscal Year 2019					
Expenditures	FY2016	FY2017	FY2018	FY2018	FY2019
	Actual	Actual	Budget	Estimate	Budget
Capital	0	27,181	135,000	15,000	0
Total All Expenditures	<u>0</u>	<u>27,181</u>	<u>135,000</u>	<u>15,000</u>	<u>0</u>
Revenues					
Beginning Fund Balance	275,654	403,081	554,353	554,353	702,711
Capacity Fees	122,859	174,918	35,000	160,000	35,000
Interest	4,568	3,535	500	3,358	500
Total Revenue	<u>127,427</u>	<u>178,453</u>	<u>35,500</u>	<u>163,358</u>	<u>35,500</u>
Ending Fund Balance	403,081	554,353	454,853	702,711	738,211

Wastewater

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.

FY2018 Achievements

- Lowered manholes on US60 for road widening project
- Finished South Elk Run tie-in for Snow Creek Unit 1

FY2019 Goals

- Relocate fencing along Show Low Creek at the Wastewater Treatment Plant
- Cleanup of the last remaining lagoon at the Wastewater Treatment Plant

Performance Measures

Water					
	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Line Cleaning (feet)	126,362	136,387	127,363	118,281	147,191
Line Plugs Repaired	13	6	100	85	43

Position Summary

The Wastewater Division is staffed by 12.0 FTE employees in FY2019. Not included in the table below are the Public Works Operations Manager and Administrative Assistant who are split equally between Streets, Water, and Wastewater Funds.

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget	Change
Wastewater Plant Operator	1.0	1.0	2.0	2.0	0.0
Technician IV	2.0	2.0	1.0	1.0	0.0
Technician III	3.0	3.0	2.0	2.0	0.0
Technician II	1.0	2.0	2.0	2.0	0.0
Technician I	3.0	3.0	5.0	5.0	0.0
Total	10.0	11.0	12.0	12.0	0.0

Departmental Budget Summary

The FY2019 Wastewater Division Budget of \$6,720,217 is an \$801,117 (13.53%) increase from the FY2018 budget of \$5,919,100. When adjusted for capital expenditures, the operating budget increases by \$8,956 (0.45%) over FY2018.

As an Enterprise Fund, the wastewater program is set up to ensure that the cost of providing services is directly borne by the users of that service through fees. In accordance with Resolution No. R2014-39 rates will be adjusted on January 1 of each year to reflect changes in the CPI. However the budget is based on current rates; therefore, the revenue projections included in this document are more conservative than what is actually anticipated with the revised rates.

An operating transfer to the General Fund to pay for overhead, engineering services, and administrative oversight is included.

Revenues

Revenue projections show an overall increase in total collections, reflecting the new rates implemented in FY2018. Currently, the City of Show Low wastewater system has approximately 6,448 connections.

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Reconnect Fees	125	200	75	25	-	-	-
Sewer Use Fees	2,223,878	2,358,109	2,427,797	2,536,286	2,491,167	2,461,804	2,901,643
Sewer Tap Fees	4,773	1,504	819	7,031	1,500	4,700	1,500
Transfers In	316,900	399,500	135,500	-	284,402	126,017	-
Sale of Assets	-	1,256	1,021	(3,600)	-	13,529	-
Miscellaneous Income	198	2,548	60	1,463	-	-	-
Interest Earned on Investments	41,458	48,019	32,558	1,064	10,000	-	10,000
Total	2,587,332	2,811,137	2,597,829	2,542,267	2,787,069	2,481,315	2,913,143

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Personnel					
Salaries & Wages	416,181	447,975	542,500	500,000	488,469
Overtime	10,234	12,388	14,800	14,800	15,285
Medical Insurance	150,981	157,151	271,100	200,000	242,900
FICA	30,788	34,043	44,100	44,100	38,537
Retirement	16,207	73,191	66,300	66,300	57,668
Worker's Com	19,546	18,609	26,700	26,700	22,487
Other ERE	792	510	1,300	1,300	7,057
Recruitment & Processing	2,094	1,084	-	-	-
Uniform Allowance	3,482	3,343	5,100	3,500	5,493
Total Personnel	650,304	748,294	971,900	856,700	877,897
Operating Expenditures					
Professional and consulting Services	-	-	7,500	7,500	7,500
Other Contractual Service	3,413	5,722	9,900	9,900	9,900
Legal Ads and Notices	80	-	-	-	-
Reproduction and Printing	3,204	2,627	5,500	5,500	5,500
Travel and Training Staff	2,022	4,026	6,500	6,500	6,500
Safety Training	609	1,315	1,500	1,500	1,500
Dues and Memberships	183	490	400	400	4,000
Expendable Materials	13,071	11,378	12,000	12,000	12,000
Postage	10,202	10,102	9,000	9,000	9,000
Personal Protective Equipment	4,827	3,520	4,000	4,000	4,000
Small Equipment/Capital	15,692	4,160	12,700	12,700	13,100
Uniforms	1,273	3,326	41,000	4,100	4,650
Books and Subscriptions	-	342	500	500	500
Auto Parts and Labor	30,496	34,166	48,800	48,800	48,800
Fuels and Lubricants	29,324	29,232	43,000	43,000	43,000
Rental and Maintenance Contracts	4,513	3,896	4,800	4,800	4,800

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Equipment Rental - Other	-	3,609	2,500	2,500	2,500
Repairs and Maintenance	1,716	4,456	6,000	6,000	12,950
Telephone	1,752	1,776	2,900	2,900	2,900
Utilities	211,354	299,595	217,000	217,000	325,000
Casualty Loss	5,610	29,392	-	7,438	-
Testing Fees	49,892	76,726	66,500	66,500	40,000
Sewer Maintenance	129,446	113,671	102,400	102,400	112,400
Bio Solids	-	81,890	65,000	29,540	65,000
Air Release Replacement Program	7,982	8,631	10,000	10,000	10,000
Bank Charges	-	1,250	-	-	-
Use Permits	14,545	34,861	38,100	38,100	38,100
Bad Debt Expense	13,435	2,649	15,000	15,000	15,000
Debt Principal	-	-	285,000	285,000	295,000
Debt Interest	66,350	55,729	52,100	52,100	45,659
Total Operating	620,993	828,534	1,032,700	656,260	1,135,659
Capital Expenditures					
Capital Carryover	-	-	13,235	-	-
WWTP Expansion	(14,917)	-	-	-	-
I & I Project	123	389,407	-	-	-
Improvements	143,454	14,954	-	-	-
10 th Place and 9 th Place	-	-	64,300	-	64,300
Days Inn Sewer Line	-	3,896	95,000	1,224	93,776
Westwood Subdivision	-	-	415,350	365,389	49,961
Show Low South Land Exchange	-	-	15,000	-	15,000
I & I Project	-	-	188,000	185,330	200,000
24 th Drive Sewer Main Replacement	-	-	390,000	-	390,000
30 th and Merrill Phase II	-	-	200,000	-	200,000
S White Mtn Rd 12" Main Ellsworth – The Pines	-	-	382,415	378,552	-
Camptown Mainline Realignment	-	-	200,000	20,975	179,025
City Park – Hillcrest Phase II	-	-	500,000	39,055	460,945
Sierra Vista Subdivision	-	-	620,000	22,246	597,754
East Owens Sewer Line Replacement 6" to 8"	-	-	78,700	77,781	-
Equipment Purchase	-	2,985	50,000	41,757	-
Vehicle Purchase	-	-	65,000	40	50,500
General Improvements	-	-	221,300	221,300	300,000
Public Works Parking Lot	-	-	25,000	21,000	-
Equipment Purchase	-	-	155,000	156,851	-
Equipment Purchase	-	-	20,000	15,297	-
South Lagoon Cleanup and Closure	-	-	-	-	200,000
Backup Generators	-	-	-	-	50,000
W Cooley Sewer Improvements	-	-	-	-	692,000
McNeil from 4 th to 8 th	-	-	-	-	550,000
S White Mtn Rd – Fawnbrook to connections	-	-	-	-	220,000
966 Loader	-	-	-	-	105,000
Gannon Tractor	-	-	-	-	29,000
Mechanic Service Truck F550	-	-	-	-	32,000
Operating Transfer Out	127,800	277,100	216,200	216,200	227,400
Depreciation	1,212,500	1,214,906	-	-	-
Total Capital	1,468,960	1,903,248	3,914,500	1,762,997	4,706,661
Grand Total	2,740,257	3,480,075	5,919,100	3,624,375	6,720,217
**Other ERE is for the Employee Assistance Program, Health Savings Account Contribution and Short-Term Disability					

Capital Expenditures

For FY2019, wastewater capital is programmed at \$4,479,261 as outlined in the table below. Included in this budget is a continuation of the manhole replacement program. Wastewater Division staff has developed a systematic replacement schedule for this program.

Wastewater – Capital Detail		
Description	Account/Project Number	Amount
10 th Place and 9 th Place	42-755-180-1620-0000/1219	64,300
Days Inn Sewer Line	42-755-180-1620-0000/1313	93,776
Westwood Subdivision	42-755-180-1620-0000/1712	49,961
Show Low South Land Exchange	42-755-180-1620-0000/1713	15,000
I & I Project	42-755-180-1620-0000/5871	200,000
24 th Drive Sewer Main Replacement	42-755-180-1620-0000/1817	390,000
30 th and Merrill Phase II	42-755-180-1620-0000/1818	200,000
Camptown Mainline Realignment	42-755-180-1620-0000/1820	179,025
City Park – Hillcrest Phase II	42-755-180-1620-0000/1821	460,945
Sierra Vista Subdivision	42-755-180-1620-0000/1822	597,754
Vehicle Purchase	42-755-180-1620-0000/7551801	50,500
General Improvements	42-755-180-1620-0000/7551802	300,000
South Lagoon Cleanup and Closure	42-755-180-1620-0000/7551901	200,000
Backup Generators	42-755-180-1620-0000/7551902	50,000
W Cooley Sewer Improvements	42-755-180-1620-0000/7551903	692,000
McNeil from 4 th to 8 th	42-755-180-1620-0000/7551904	550,000
S White Mtn Rd – Fawnbrook to connections	42-755-180-1620-0000/7551905	220,000
966 Loader (Split with Streets and Water)	42-755-180-1620-0000/7551906	105,000
Gannon Tractor (spilt with Streets and Water)	42-755-180-1620-0000/7551907	29,000
Mechanic Service Truck F550 (split with Streets and Water)	42-755-180-1620-0000/7551908	32,000
Total Capital		4,479,261

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 wastewater development impact fees. These fees are adopted under the same statutory authority as our other utility rates and the intent is to not only ensure that development continues to pay for itself, but also that the costs of impacted operations are evaluated at the same time, both operational and capital.

City of Show Low					
Wastewater Capacity Fees					
Fiscal Year 2019					
	FY2016	FY2017	FY2018	FY2018	FY2019
Expenditures	Actual	Actual	Budget	Estimate	Budget
Capital	135,500	0	0	0	0
Total All Expenditures	<u>135,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues					
Beginning Fund Balance	(253,427)	(150,880)	0	143,817	341,325
Capacity Fees	236,278	293,240	150,000	195,828	150,000
Interest	1,769	1,457	500	1,680	500
Total Revenue	<u>238,047</u>	<u>294,696</u>	<u>150,500</u>	<u>197,508</u>	<u>150,500</u>
Ending Fund Balance	(150,880)	143,817	150,500	341,325	491,825

Sanitation

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.

Performance Measures

Sanitation					
	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Tonnage Trash	3,509.0	3,546.7	3,703.2	3,469.0	3,327.5
Tonnage Recycle	522.2	580.2	684.8	709.8	696.6
Grand Total Tonnage	4,031.2	4,126.9	4,388.0	4,178.8	4,024.1
Percent Recycled	13.0%	14.1%	15.6%	17.0%	17.3%

Departmental Budget

The FY2019 Sanitation budget of \$1,097,000 is an increase of \$208,500 (23.47%) over the FY2018 budget of \$888,500. The increase is due to additional funds in the annual city-wide cleanup and a slight increase in contractual fees. As this service is accomplished through a contract with a private vendor, there are no personnel costs assessed within this fund. However, a transfer to the General Fund in the amount of \$75,000 covers the cost of general administration and overhead. Included in this budget is funding for the annual citywide clean-up (Project Clean Sweep).

As an Enterprise Fund, the sanitation program is set up to ensure that the cost of providing services is directly borne by the users of that service through fees. Revenues and expenditures reflect the current contract with Waste Management.

Revenues

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18 Budget	FY17-18 YTD	FY18-19 Proposed
Refuse Collections	1,028,437	865,375	886,599	865,151	905,489	816,935	1,080,132
Miscellaneous Income	3,107	219	-	-	-	-	-
Interest Earned on Investments	1,889	2,480	3,381	1,267	2,000	594	2,000
Total	1,033,432	868,074	889,980	866,419	907,489	816,990	1,082,132

Expenditures

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2018 Estimated	FY2019 Budget
Operating Expenditures					
Other Contractual Service	777,628	766,633	761,500	761,500	960,000
Reproduction and Printing	2,766	2,459	5,100	5,100	3,500
Postage	8,144	7,939	6,900	6,900	8,500
Annual Cleanup	24,049	26,447	40,000	40,000	50,000
Bad Debt Expense	5,570	733	-	-	-
Operating Transfer Out	65,000	75,000	75,000	75,000	75,000
Total	883,157	879,210	888,500	888,500	1,097,000

Five-Year Capital Improvement Plan

The City of Show Low is required to have an approved five-year capital improvement program (CIP). The CIP is a planning tool to look five years ahead in order to plan and prioritize the City's needs. Not all of the equipment/projects were approved in the FY2019 budget. Refer to the [Capital Improvement Plan](#) Section to see approved and budgeted equipment/projects for FY2019.

Equipment

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total
Police						
Patrol Vehicles	373,262	391,925	411,521	432,097	453,702	2,062,507
Communications Equipment	75,000	75,000	75,000	75,000	75,000	375,000
Special Response Team Truck	-	300,000	-	-	-	300,000
Total Police	448,262	766,925	486,521	507,097	528,702	2,737,507
Streets						
966 Loader (replacing Unit 596) (Split 3 ways)	210,000	-	-	-	-	210,000
Mechanic Svc Truck F550 (replacing Unit 0792) (split 3 ways)	32,000	-	-	-	-	32,000
F-450 Truck with Plow (replacing Unit 0639)	65,000	-	-	-	-	65,000
Gannon Tractor (split 3 ways)	29,000	-	-	-	-	29,000
Mechanical Street Sweeper (replacing Unit 517)	280,000	-	-	-	-	280,000
4,000 Water Truck (replacing Unit 8610) (split 3 ways)	-	57,000	-	-	-	57,000
Leeboy 8,500 Asphalt laydown Machine (replacing Unit 519)	-	160,000	-	-	-	160,000
Crack Seal Machine (replacing Unit 319)	-	90,000	-	-	-	90,000
Skidsteer & Shoulder Machine (replacing Unit 543)	-	160,000	-	-	-	160,000
Roller (replacing Unit 562)	-	-	50,000	-	-	50,000
F450 Service Truck (replacing Unit 0228)	-	-	70,000	-	-	70,000
10 Wheel Dump Truck (replacing Unit 0676)	-	-	-	250,000	-	250,000
F550 Service Truck (replacing Unit 1288)	-	-	-	70,000	-	70,000
Wheeled CAT Excavator M313D (replacing Unit 595) (split 3 ways)	-	-	-	-	94,000	94,000
Total Streets	616,000	467,000	120,000	320,000	94,000	1,617,000
Wastewater						
Backup Generators	50,000	100,000	100,000	100,000	100,000	450,000
966 Loader (replacing Unit 596) (split 3 ways)	105,000	-	-	-	-	105,000
Mechanic Svc Truck F550 (replacing Unit 0792) (split 3 ways)	32,000	-	-	-	-	32,000
Gannon Tractor (split 3 ways)	29,000	-	-	-	-	29,000
4,000 Gallon Water Truck (replacing Unit 8610) (split 3 ways)	-	57,000	-	-	-	57,000
Upgrade for TV Camera	-	75,000	-	-	-	75,000
F450 Service Truck w/Dump/Plow (replacing Unit 0411)	-	70,000	-	-	-	70,000
Mini Ex (replacing Unit 558)	-	-	-	100,000	-	100,000

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total
Backhoe (replacing Unit 601)	-	-	-	120,000	-	120,000
Large Vactor Truck	-	-	-	-	400,000	400,000
924G Loader	-	-	-	-	300,000	300,000
Wheeled CAT Excavator M313D (replacing Unit 595) (split 3 ways)	-	-	-	-	95,000	95,000
Total Wastewater	216,000	302,000	100,000	320,000	895,000	1,833,000
Water						
Backup Generators	100,000	60,000	50,000	100,000	50,000	360,000
966 Loader (replacing Unit 596) (split 3 ways)	105,000	-	-	-	-	105,000
Mechanic Svc Truck F550 (replacing Unit 0792) (split 3 ways)	32,000	-	-	-	-	32,000
F350 Service Truck (replacing Unit 0638)	65,000	-	-	-	-	65,000
Gannon Tractor (split 3 ways)	30,000	-	-	-	-	30,000
4,000 Gallon Water Truck (replacing Unit 8610) (split 3 ways)	-	60,000	-	-	-	60,000
F350 (replacing Unit 0737)	-	-	65,000	-	-	65,000
Mini Ex 304	-	-	-	-	100,000	100,000
10 Wheel Dump Truck	-	-	-	-	250,000	250,000
Wheeled CAT Excavator M313D (replacing Unit 595) (split 3 ways)	-	-	-	-	95,000	95,000
Backhoe (replacing Unit 552)	-	-	-	-	120,000	120,000
Total Water	332,000	120,000	115,000	100,000	615,000	1,282,000
Total Equipment	1,612,262	1,655,925	821,521	1,247,097	2,132,702	7,469,507

Projects

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total
Airport						
Rehab Rwy 6/24 Mill and Overlay (Construction Only)	3,725,000	-	-	-	-	3,725,000
Rehabilitation – South apron	-	675,000	-	-	-	675,000
Re-paint surface markings	-	-	90,000	-	-	90,000
Apron Expansion East of Terminal Building (design only)	-	-	-	150,000	-	150,000
EA to Construct RWY 18/36 and Parallel TWY D	-	-	-	-	300,000	300,000
Total Airport	3,725,000	675,000	90,000	150,000	300,000	4,940,000
Community Services						
City Entrance Sign Makeover – Phase II	120,000	-	-	-	-	120,000
Senior Field Terrace Replacement	75,000	-	-	-	-	75,000
Cemetery Expansion	70,000	-	70,000	-	-	140,000
Open Space Preservation	50,000	-	50,000	-	-	100,000
Racquetball Court Replacement	300,000	-	-	-	-	300,000

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total
Library Addition	-	300,000	-	-	-	300,000
City Park Streets and Trails Makeover	-	200,000	-	-	-	200,000
Old Pavilion Improvements	-	100,000	-	-	-	100,000
Nikolaus Homestead Park (Lighting Installation) Phase 2	-	500,000	-	-	-	500,000
Parks/Facility Maintenance Facility existing Rcqtbl Crts	-	200,000	-	-	-	200,000
Frontier Park Parking Lot and Amenities	-	-	800,000	-	-	800,000
Show Low Lake Restrooms	-	-	125,000	-	-	125,000
Show Low Lake Campground Renovations	-	-	300,000	-	-	300,000
Nikolaus Park Phase 3	-	-	200,000	-	-	200,000
City Park Restroom Remodel	-	-	-	285,000	-	285,000
McCarty Park Restroom	-	-	-	100,000	-	100,000
Pickleball Court Phase I (8 courts, Construction)	-	-	-	285,000	-	285,000
Aquatic Center Parking Lot Expansion	-	-	-	-	150,000	150,000
Event/Community Center	-	-	-	-	20,000,000	20,000,000
Williams Field (Little League) Artificial Turf	-	-	-	-	250,000	250,000
Show Low Lake Fishing Docks	-	-	-	-	50,000	50,000
Nikolaus Homestead Park Phase 4 (Multi-Purpose Rehab)	-	-	-	-	250,000	250,000
Pickleball Court Phase II (8 additional courts, parking, shade, restrooms, etc.)	-	-	-	-	625,000	625,000
Trailhead Parking and Improvements – Mtn Bike course(s)/Trail(s)	-	-	-	-	250,000	250,000
Interfaith Mediation Building and Restrooms	-	-	-	-	75,000	75,000
Total Community Services	615,000	1,300,000	1,545,000	670,000	21,650,000	25,780,000
Engineering						
Show Low Aerial Photography Update	160,000	-	-	-	-	160,000
Total Engineering	160,000	-	-	-	-	160,000
Planning and Zoning						
Sidewalks S Central Ave	110,055	-	-	-	-	110,055
Sidewalks, N 16 th Ave McNeil to OLR	-	148,800	-	-	-	148,800
Multi-Use Path Woolford Whipple to WMR	-	-	311,284	-	-	311,284
Downtown Area	-	-	-	517,200	-	517,200
Multi-Use Path WMR Pine Oaks to Bodyworks	-	-	-	-	471,408	471,408
Total Planning and Zoning	110,055	148,800	311,284	517,200	471,408	1,558,747
Police						
Remodel and Move Evidence Storage	200,000	50,000	50,000	200,000	-	500,000
Animal Control Facility	20,000	200,000	-	-	-	220,000
Police Range Improvements	-	-	200,000	-	-	200,000
Public Safety Headquarters Contingency	50,000	-	50,000	-	-	100,000
Total Police	270,000	250,000	300,000	200,000	-	1,020,000

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total
Streets						
R & R Program (Crack Sealing, Maintenance, Slurry, Re-striping, Reconstruction)	475,000	475,000	475,000	475,000	475,000	2,375,000
Lower power lines Deuce of Clubs and Install Lights	100,000	100,000	100,000	100,000	100,000	500,000
Improvements – Major Maintenance	150,000	150,000	150,000	150,000	150,000	750,000
Westwood Subdivision Rebuild Roads (S-2017)	250,500	-	-	-	-	250,500
E Thornton	415,000	-	-	-	-	415,000
Sierra Vista Subdivision (S-2018)	540,000	-	-	-	-	540,000
Downtown Parking (East Cooley)	60,000	-	-	-	-	60,000
East Thornton Central Ave to 6 th St Extension	535,000	-	-	-	-	535,000
Drainage Project – Owens & McNeil	-	80,000	-	-	-	80,000
W McNeil from Fox Run to DOC (W-2018) (s-2019)	-	485,000	-	-	-	485,000
Cooley Improvements from Central to 4 th Ave (S-2019) (W-2020)	-	165,000	-	-	-	165,000
6 th Street Improvements	-	280,000	-	-	-	280,000
Snow Fighting/PW Operations Building	-	350,000	-	-	-	350,000
Fools Hollow Subdivision Phase I (W-2020)	-	635,000	-	-	-	635,000
14 th Loop	-	165,000	-	-	-	165,000
Joe Tank Roadway Improvements	-	500,000	-	-	-	500,000
Scott Ranch Road Phase II	-	-	9,000,000	-	-	9,000,000
Park Plaza (across from City Park off Owens) (S-2018)	-	-	235,000	-	-	235,000
Hillcrest Subdivision (W-2020)	-	-	180,000	-	-	180,000
W Owens Pine Haven to DOC Connection	-	-	126,000	-	-	126,000
McNeil Acres (S-2022)	-	-	-	460,000	-	460,000
East Willis	-	-	-	140,000	-	140,000
E Owens Central to 2 nd Street Extension (W-2022)	-	-	-	225,000	-	225,000
Woolford Reconstruction	-	-	-	-	1,550,000	1,550,000
Golf and Country Club Estates	-	-	-	-	650,000	650,000
Fairway Park – Rebuild Roads	-	-	-	-	1,200,000	1,200,000
Nikolaus Subdivision (S-2020)	-	-	-	-	470,000	470,000
Pine Glen Subdivision	-	-	-	-	620,000	620,000
Fairway Drive and 36 th Drive Curb	-	-	-	-	140,000	140,000
Total Streets	2,525,500	3,385,000	10,266,000	1,550,000	5,355,000	23,081,500
Wastewater						
General Improvements/Modifications (>than \$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	310,000	188,000	188,000	188,000	1,062,000
Show Low South Land Exchange	15,000	-	-	-	-	15,000
South Lagoon Cleanup and Clean Closure	200,000	-	-	-	-	200,000
W Cooley Sewer Improvements	692,000	-	-	-	-	692,000

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5-Year Total
McNeil from 4 th to 8 th	550,000	-	-	-	-	550,000
S White Mtn Rd 12" Main Fawnbrook to Connection	220,000	-	-	-	-	220,000
W Stock to SR-260 Reconstruction	-	230,000	-	-	-	230,000
5 th and 6 th Place	-	550,000	-	-	-	550,000
11 th Street Sewer Replacement	-	-	385,000	-	-	385,000
6 th Street Sewer Trunkline Improvement	-	-	400,000	-	-	400,000
Hilltop Sewer Replacement	-	-	290,000	-	-	290,000
Savage Sewer Line Replacement Phase I	-	-	-	420,000	-	420,000
McNeil Acres FY 2015, 2016, or 2017	-	-	-	815,000	-	815,000
Savage Sewer Line Replacement Phase 2	-	-	-	-	610,000	610,000
Fairway Park Phase I (CIPP Lining)	-	-	-	-	360,000	360,000
Total Wastewater	2,165,000	1,390,000	1,563,000	1,723,000	1,458,000	8,299,000
Water						
Improvements	400,000	400,000	400,000	400,000	400,000	2,000,000
SCADA Upgrades	190,000	130,000	130,000	130,000	-	580,000
Water Storage Tank Maintenance	250,000	-	250,000	-	250,000	750,000
New Well (Alternate project for Water Production Expansion)	70,000	1,200,000	-	-	-	1,270,000
Water Treatment Plant (Priority 1 for Water Production Expansion)	200,000	3,900,000	-	-	-	4,100,000
Fairway Park Phase IV	830,000	-	-	-	-	830,000
Mills from Owens to 6 th Place	140,000	-	-	-	-	140,000
McNeil from S 5 th Place to DOC	300,000	-	-	-	-	300,000
McNeil and 1 st Drive	125,000	-	-	-	-	125,000
Park Valley-Fools Hollow AC Replacement (Phase I)	-	440,000	-	-	-	440,000
Downtown AC Replacement	-	133,000	-	-	-	133,000
West Cooley – Central to 8 th Ave	-	437,000	-	-	-	437,000
11 th Ave from Owens to McNeil	-	150,000	-	-	-	150,000
Fawnbrook Phase I	-	-	560,000	-	-	560,000
Park Valley-Fools Hollow	-	-	630,000	-	-	630,000
Water Storage Tank (1 Million at Tank 8 or 13)	-	-	-	1,000,000	-	1,000,000
East Owens 1 st Street to 11 th Street	-	-	-	327,000	-	327,000
Fawnbrook Phase II	-	-	-	-	580,000	580,000
Deue of Clubs N 4 th Street to 241 E DOC	-	-	-	-	110,000	110,000
Total Water	2,505,000	6,790,000	1,970,000	1,857,000	1,340,000	14,462,000
Total Projects	12,075,555	13,938,800	16,045,284	6,667,200	30,574,408	79,301,247
Grand Total Capital	13,687,817	15,594,725	16,866,805	7,914,297	32,707,110	86,770,754

Capital Project Details

Airport

- **Rehab Rwy 6/24 Mill and Overlay (Construction Only)** – Rehabilitate Primary Runway pavement with asphalt overlayment. Project is grant funded through the FAA at 95% and the ADOT at 2.5%. This is the construction phase only. The Design phase was completed in FY2017/2018.
- **Rehabilitation South Apron** – Design and construct drainage improvements for south apron. Project is grant funded through the FAA at 95% and ADOT at 2.5%.
- **Re-paint surface markings** – Maintaining compliance with FAA Part 139 standards requires a periodic re-paint of all airport surface painted markings. The re-paint will correct damage done by snow plowing and weathering.
- **Apron Expansion East of Terminal Building** – This project will allow for additional aircraft parking capacity by expanding the current apron approximately 16,000 square feet.
- **EA to Construct RWY 18/36 and Parallel TWY D** – This is an Environmental Assessment to construct a new secondary runway that would be more favorably oriented to the prevailing wind conditions so as to meet FAA standards for safety. Project is grant funded through FAA at 95% and ADOT at 2.5%

Community Services

- **City Entrance Sign Makeover Phase II** – This project is for the design, construction, and installation of 6 new city entrance signs. They will be located on Penrod, Clark Road, West 60, State Route 77, and North 260.
- **Senior Field Terrace Replacement** – This project will replace the existing terraced area on the 3rd base line of the Senior Field with key lock block and installation of a sprinkler system and turf.
- **Cemetery Expansion** – This project will continue the expansion of the cemetery.
- **Open Space Preservation** – These funds will be for the preservation of open space within the City of Show Low as it becomes available for sale.
- **Racquetball Court Replacement** – The project will replace the current racquetball courts which are schedule to be repurposed into the Parks/Facilities Maintenance Building in FY2019/2020.
- **Library Addition** – This project will fill in the east patio to add additional square footage and storage of approximately 1,400 square feet.
- **City Park Streets and Trails Makeover** – This project will address drainage issues, add shoulders, and resurface all streets and trails within the City Park.

- **Old Pavilion Improvements** – This project will address needed repairs to make the current pavilion more structurally sound.
- **Nikolaus Homestead Park (Lighting Installation) Phase 2** – This project will install lighting systems on the three multi-purpose fields.
- **Parks/Facility Maintenance Facility Existing Racquetball Courts** – This project will use the footprint of the existing racquetball courts, scheduled to be rebuilt next to the facility. The facility will allow for needed storage and office space for staff including a garage area for vehicle/equipment storage. The approximate square footage is 10,000 square feet.
- **Frontier Park Parking Lot and Amenities** – This project will add a parking lot to the south of the Frontier fields, a Ramada, and a large playground.
- **Show Low Lake Restrooms** – This project will replace the restroom at the Show Low Lake Campground in the RV area.
- **Show Low Lake Campground Renovations** – This project will provide electrical upgrades in the existing campground and improvements north of Show Low Lake including utilities and the construction of a fully functioning restroom.
- **Nikolaus Park Phase 3** – This project will include a parking lot adjacent to Mills Lane, a picnic Ramada built to accommodate groups of up to 100, and a bridge that crosses the wash and ties into the rest of the park.
- **City Park Restroom Remodel** – This project will remodel the existing restrooms at the old pavilion and Ponderosa Field, and will remove and replace the current Williams Family Park restrooms.
- **McCarty Park Restroom** – Currently this park is service with a porta jon. This project will construct a functional restroom at the park.
- **Pickleball Court Phase I (8 courts, construction)** – This project will construct 8 pickleball courts on the existing grass fields at the City Campus including fences, conduit for future lighting, and landscaping.
- **Aquatic Center Parking Lot Expansion** – This project will construct 18 new spaces to the East and 40 new spaces to the North West of Owens.
- **Event/Community Center** – This project is for the design and construction of a multipurpose Event/Community Center.
- **Williams Field (Little League) Artificial Turf** – This project is for the purchase and installation of artificial turf at the Williams Family field at the City Park.
- **Show Low Lake Fishing Docks** – This project will install fishing docks at Show Low Lake.
- **Nikolaus Homestead Park Phase 4 (Multi-purpose Rehab)** – This project will recondition turf on the multi-purpose field, remove 12 inches of soil, install 12 inches of new soil, laser level the field, and install sod.

- **Pickleball Court Phase 2 (8 additional courts, parking, shade, restrooms, etc.)** – An additional 8 pickleball courts will be constructed on the existing grass fields at the City campus, shade structures, a restroom, lighting, and enhanced parking.
- **Trailhead Parking and Improvements (Mtn Bike Course(s)/Trail(s)** – This project will construct trailhead parking and other improvements at prospective biking/hiking trail sites as identified.
- **Interfaith Mediation Building and Restrooms** – This project is in discussions. Details provided at a later date.

Engineering

- **Show Low Aerial Photography Update** – The current aerial map was done in 2012. This project will update the map with approximately 120 square miles of aerial photography.

Planning and Zoning

- **Sidewalks S Central Ave** – This project will provide approximately 1,300 linear feet of sidewalk on S Central Ave from McNeil to Whipple.
- **Sidewalks, N 16th Ave McNeil to OLR** – This project will provide approximately 2,650 linear feet of a multi-purpose path and 500 linear feet of sidewalk.
- **Multit-use Path Woolford Whipple to WMR** – This project will provide approximately 6,600 linear feet of a multi-use path on E Woolford from Whipple to White Mountain Road.
- **Downtown Area** – This project will provide approximately 5,450 linear feet of sidewalk along N 8th Street, E Hall, E Huning, and E McNeil
- **Multi-use Path WMR Pine Oaks to Bodyworks** – This project is being designed to in provide a multi-use path along White Mountain Road from Pine Oaks to Bodyworks.

Police

- **Remodel and Move Evidence Storage** – This project will relocate and remodel the existing evidence storage facility and install a walk-in freezer/fridge.
- **Animal Control Facility** – This project will remodel and expand the current animal shelter. There are currently 18 kennels and the expansion will provide for 30 to 40 kennels and additional dog runs.
- **Police range improvements** – This project will install power and water for a classroom, turning targets, a shoot house, and improved storage and parking areas.
- **Public Safety Headquarters Contingency** – The completion of the new Public Safety Building, this project will allow for unanticipated costs and furniture replacement that may arise with the remodel of the existing building.

Streets

- **R & R Program (crack sealing, maintenance, slurry, re-striping, reconstruction)** – This project includes the annual slurry seal project of approximately 250,000 square yards, crack sealing and repairing potholes on all streets impacted by slurry seal project, and re-striping.
- **Lower Power Lines on Deuce of Clubs and Install Lights** – Staff is currently working with APS and Navopache Electric to determine the scope of work for this project.
- **Improvements (Major Maintenance)** – These funds include major patching, thin overlays, and small scale mill and overlays. Projects using these funds are between \$10,000 and \$50,000 and are generally not considered fixed assets rather major maintenance.
- **Westwood Subdivision Rebuild Roads (S-2017)** – This project will mill and overlay approximately 2,500 linear feet of roadway on S 3rd Drive, W Nikolaus, W Oliver, and S 1st Drive.
- **E Thornton** – This project will mill and overlay approximately 3,000 linear feet from SR77 West and install a 4 inch overlay.
- **Sierra Vista Subdivision (S-2018)** – This project will mill and overlay approximately 4,300 linear feet of roadway on W Reidhead, S 7th Ave, S 6th Ave, S 5th Ave, W Stock, and W Stratton.
- **Downtown Parking (E Cooley)** – This project will construct a paved parking area and drainage improvements behind 1151 E Deuce of Clubs off E Cooley.
- **East Thornton Central Ave to 6th St. Extension** – This project will construct a new roadway connection between Central Ave and 6th Street, install 24 foot roadway with ribbon curb on each side, install required drainage improvements, and wrap curb down Central Ave to connect to existing curb.
- **Drainage Project Owens & McNeil** – This project will construct a drainage channel to convey drainage north to existing drainage channel located in Camptown RV Park. Staff is working to obtain drainage easements in the alleyway between 13th Dr. and 14th Ave between W Owens and W McNeil.
- **W McNeil from Fox Run to DOC (W-2018) (S-2019)** – This project will mill, shape and overlay approximately 9,645 square yards of road, 16 curb ramps, and drainage improvements. The design for this project has been completed.
- **Cooley Improvements from Central to 4th Ave (S-2019) (W-2020)** – This project will mill and overlay approximately 1,400 linear feet of roadway along Cooley from Central to 4th Ave.
- **6th Street Improvements** – This project will pulverize and overlay approximately 2,200 linear feet of roadway and drainage improvements.
- **Snow Fighting/PW Operations Building** – This project is for a building for all snow fighting equipment and material.

- **Fools Hollow Subdivision Phase 1 (W-2020)** – This project will pulverize and install a 3 inch AC overlay on 7,000 linear feet of roadway in Fools Hollow.
- **14th Loop** – This project will pulverize and overlay approximately 1,800 linear feet of road way 14-18 wide on East Stock and 14th Loop by Well #4.
- **Joe Tank Roadway Improvements** – This project will install approximately 2,600 linear feet of roadway 24 feet wide with ribbon curb on each side and drainage crossings.
- **Scott Ranch Road Phase II** – This project will construct approximately 4,300 linear feet of roadway from Show Low Lake Road to Penrod Road and include the construction of a 400 foot bridge over Show Low Creek.
- **Park Plaza (across from City Park off Owens) (S-2018)** – This project will mill and overlay approximately 2,000 linear feet in the Park Plaza subdivision including S 15th Dr., S 14th Dr., W Nikolaus, and W Oliver.
- **Hillcrest Subdivision (W-2020)** – This project will mill and overlay approximately 1,700 linear feet within the subdivision including S 12th Ave., S 11th Ave., and W Nikolaus.
- **W Owens Pine Haven to Deuce of Clubs Connection** – This project will construct approximately 515 linear feet of roadway from Pine Haven to the Deuce of Clubs.
- **McNeil Acres (S-0222)** – This project will mill and overlay approximately 4,800 linear feet of the existing asphalt roadways within the subdivision.
- **East Willis** – This project will pulverize and overlay approximately 1,200 linear feet of the existing asphalt roadway.
- **E Owens Central to 2nd Street Extension (W-2022)** – This project will construct approximately 850 linear feet of roadway from Central to 2nd Street including curb, gutter, and sidewalk along the north side and ribbon curb along the south side.
- **Woolford Reconstruction** – The project will reconstruction Woolford from Whipple to HWY 260 with turn bays.
- **Golf and Country Club Estates** – This project will mill and overlay approximately 6,300 linear feet of roadways within the subdivision.
- **Fairway Park Rebuild Roads** – This project will mill and overlay the roadways within the subdivision.
- **Nikolaus Subdivision (S-2020)** – This project will pulverize and overlay approximately 4,900 linear feet of the existing asphalt roadways within the subdivision.
- **Pine Glen Subdivision** – This project will pulverize and overlay approximately 6,800 linear feet of existing asphalt roadways within the subdivision.
- **Fairway Drive and 36th Drive Curb** – This project will remove and replace approximately 3,300 linear feet of asphalt, saw cut asphalt and install ribbon curb along North Fairway and North 36th Drive.

Wastewater

- **General Improvements/Modifications (>than \$10,000<than \$50,000)** – This project will fund smaller wastewater projects that are generally not fixed assets rather large maintenance projects.
- **Manhole Replacement Inflow and Infiltration Reduction Program** – This project replaces manholes which are failing due to age and materials. This is an ongoing program and manholes are identified every year.
- **Show Low South Land Exchange** – These funds are for the future purchase of land in Show Low South
- **South Lagoon Cleanup and Clean Closure** – The project is for the cleanup and closure of the remaining lagoon at the treatment plant.
- **W Cooley Sewer Improvements** – This project will replace approximately 4,800 linear feet of 6 inch clay pipe with 8 inch PVC sewer lines and replace 16 manholes.
- **McNeil from 4th to 8th** – This project will replace approximately 2,800 linear feet of sewer pipe, replace 10 manholes, and align sewer pipe on W McNeil, W Cooley, N 6th Dr., N 5th Dr., and N 4th Dr.
- **S White Mtn Road 12 inch Main Fawnbrook to Connection** – This project will install 1,500 linear feet of new 12 inch main from Fawnbrook to the Connection including 7 manholes.
- **W Stock to SR 260 Reconstruction** – This project will replace and upsize approximately 1,250 linear feet of sewer main including 7 manholes.
- **5th and 6th Place** – This project will replace approximately 3,300 linear feet of sewer pipe and align E Merrill, E Mills, E Nikolaus, E Oliver, S 6th Place, S 5th Place, and includes 17 manholes.
- **11th Street Sewer Replacement** – This project will replace approximately 2,800 linear feet of 6 inch clay pipe with 8 inch PVC sewer lines and replace 11 manholes.
- **6th Street Sewer Trunkline Improvement** – This project will upsize approximately 1,600 linear feet of 24 inch sewer main to a 36 inch sewer main and 4 (5-foot) manholes.
- **Hilltop Sewer Replacement** – This project will replace approximately 1,400 linear feet of 6 in clay pipe with 8 inch PVC sewer lines and 9 manholes.
- **Savage Sewer Line Replacement Phase I** – This project will upsize approximately 3,000 linear feet of existing 12 inch sewer main to 18 inch sewer main from Old Linden Road to Central and 10 manholes.
- **McNeil Acres FY 2015, 2016, or 2017** - This project will replace approximately 5,600 linear feet of 6 inch PVC with 8 inch PVC including 23 manholes and will align E Reidhead, E Owens, E Stratton, E Whipple, and S 8th Street.
- **Savage Sewer Line Replacement Phase 2** – This project will upsize approximately 2,500 linear feet of the existing 12 inch sewer main to a 18 inch sewer main including 7 manholes from Central to 6th Street.

- **Fairway Park Phase I (CIPP Lining)** – This project will add CIPP lining to approximately 7,600 linear feet of sewer pipe.

Water

- **Improvements** – This project will fund smaller water projects that are generally not fixed assets rather large maintenance projects that are >than \$10,000 and <than \$50,000.
- **SCADA Upgrades** – This project will replace antiquated equipment that has been in service beyond its life cycle.
- **Water Storage Tank Maintenance** – This project will paint and perform maintenance on the internal and external areas of the water storage tanks.
- **New Well (Alternate project for Water Production Expansion)** - This project is programmed to meet the projected needs of the City of Show Low and will augment or replace older wells within the system.
- **Water Treatment Plant (Priority 1 for Water Production Expansion)** – This project could preclude the new well project or defer it out. This project is currently in the site study phase.
- **Fairway Park Phase IV** – This project replaces approximately 8,000 linear feet of 4 inch and 6 inch asbestos cement pipe with 8 inch C-900 pipe. Existing hydrants will be reused. The project is from Cooley to Adams and includes 43rd Dr., 42nd Dr., 41st Dr., 41st Ave., W Cooley, W Brady, W Burke, W Adair, and W Adams.
- **Mills from Owens to 6th Place** – This project replaces approximately 1,100 linear feet of 2 inch galvanized pipe with 8 inch C-900 pipe and associated hydrants.
- **McNeil from S 5th Place to Deuce of Clubs** – This project replaces approximately 26,200 linear feet of AC main from on McNeil from S 6th Place to the Deuce of Clubs with 8 inch C-900.
- **McNeil and 1st Drive** – This project replaces approximately 1,100 linear feet of 2 inch galvanized pipe with 8 inch C-900 pipe and would interconnect mains on Nikolaus and W McNeil.
- **Park Valley-Fools Hollow AC Replacement (Phase I)** – This project will replace approximately 3,250 linear feet of 4 inch and 6 inch asbestos cement pipe.
- **Downtown AC Replacement** – This project will replace 6 inch AC with 8 inch PVC on E Huning from White Mountain Road to 8th Street and on 8th Street from Huning to Hall.
- **West Cooley Central to 8th Ave** – This project will replace approximately 3,800 linear feet of 6 inch AC with 8 inch PVC with new fire hydrants and services.
- **11th Ave from Owens to McNeil** – This project will replace approximately 1,425 linear feet of 6 inch asbestos cement pipe with 8 inch C-900 pipe and associated services and hydrants.

- **Fawnbrook Phase I** – This project affects approximately 10,505 linear feet of pipe. Work will also include pressure reduction to reduce the risk of main breaks, easement acquisition, prioritized main replacement, hydrant installation, and blowoff installation.
- **Park Valley-Fools Hollow** – This project replaces approximately 6,100 linear feet of 3 inch, 4 inch, and 6 inch AC waterline with 8 inch PVC water line including new fire hydrants and services.
- **Water Storage Tank (1 million at Tank 8 or 13)** – This project will install a new 1-million gallon water storage tank.
- **East Owens 1st Street to 11th Street** – This project will replace approximately 3,150 linear feet of 6 inch AC waterline with 8 inch PVC waterline including new fire hydrants, services, and connections.
- **Fawnbrook Phase II** – This is Phase II of work that includes pressure reduction to reduce the risk of main breaks, easement acquisitions, prioritized main replacement, hydrant installations, and blowoff installations.
- **Deuce of Clubs N 4th Street to 241 E Deuce of Clubs** – This project will replace approximately 570 linear feet of 6 in AC pipe with 8 inch PVC pipe including new fire hydrants and services.

Tax Levy Resolution

CITY OF SHOW LOW RESOLUTION NO. R2018-19

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SHOW LOW, ARIZONA, LEVYING UPON THE ASSESSED VALUATION OF PROPERTY WITHIN THE LIMITS OF THE STREET LIGHT IMPROVEMENT DISTRICT A CERTAIN SUM OF MONEY FOR FISCAL YEAR 2018-2019 TO BE ASSESSED AGAINST THE VALUATION OF REAL PROPERTY FOR SECONDARY TAX PURPOSES

RECITALS:

WHEREAS, the City Council is required by Arizona Revised Statutes §42-17253 to adopt an annual tax levy based upon the rate to be assessed per each one hundred dollars (\$100) of valuation of property within the City; and

WHEREAS, the secondary tax levy for fiscal year 2018-2019 beginning July 1, 2018, 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 19, 2018, at least fourteen days prior to the hearing date for this Resolution No. R2018-19; and

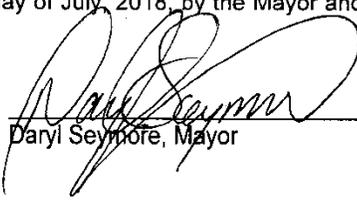
WHEREAS, the City has computed tax rates per one hundred dollars (\$100) of valuation to be levied and collected at \$0.1401 for secondary tax rates for the Street Light Improvement District.

ENACTMENTS:

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Show Low, Arizona, that there is hereby levied on each one hundred dollars (\$100) 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 \$239,300 for the district, to be collected as provided by law for the purpose provided by law.

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

PASSED AND ADOPTED this 17th day of July, 2018, by the Mayor and Council of the City of Show Low, Arizona.



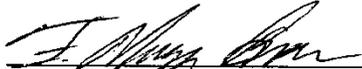
Daryl Seymour, Mayor

ATTEST:



Ann Kurasaki, City Clerk

APPROVED AS TO FORM:



F. Morgan Brown, City Attorney

Fund Balance Analysis

General Fund (11)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019	Base Budget
Beginning Balance	5,472,617	5,810,885	7,227,876	7,050,414	8,289,553	8,801,266	11,181,350
Revenues	14,868,646	19,808,119	15,279,696	15,859,379	15,926,486	21,004,509	23,651,186
Transfers In	469,500	495,202	517,153	678,066	653,882	895,763	2,509,302
Other Sources	-	-	-	-	-	-	4,002,000
Expenditures	10,968,344	16,069,253	11,355,079	11,837,512	13,578,249	25,888,246	36,380,984
Transfers Out	4,027,100	2,817,078	4,610,234	3,460,795	2,490,406	2,675,928	2,825,492
	<u>5,815,319</u>	<u>7,227,876</u>	<u>7,050,414</u>	<u>8,289,553</u>	<u>8,801,266</u>	<u>2,137,363</u>	<u>2,137,363</u>
Reserves							
Emergency Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Operating Reserve	1,000,000	1,500,000	1,600,000	1,900,000	2,000,000	1,000,000	
Cemetery Maintenance Reserve				58,922	100,000	137,363	
	<u>2,000,000</u>	<u>2,500,000</u>	<u>2,600,000</u>	<u>2,958,922</u>	<u>3,100,000</u>	<u>2,137,363</u>	<u>2,137,363</u>
Available	<u>3,815,319</u>	<u>4,727,876</u>	<u>4,450,414</u>	<u>5,330,631</u>	<u>5,701,266</u>	<u>0</u>	<u>0</u>

HURF (12)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	1,069,679	914,058	1,484,607	1,483,844	1,483,844	2,316,968
Revenues	1,247,358	1,389,990	1,446,189	1,647,528	1,550,832	2,256,200
Transfers In	1,297,900	847,383	1,596,933	477,225	1,190,930	1,290,214
Other Sources	14,290	322	963	243,862	25,404	2,000
Expenditures	2,715,170	1,667,146	3,044,085	2,368,616	1,934,042	5,865,382
Transfers Out	-	-	-	-	-	-
	<u>914,058</u>	<u>1,484,607</u>	<u>1,484,607</u>	<u>1,483,844</u>	<u>2,316,968</u>	<u>(0)</u>
Available	<u>914,058</u>	<u>1,484,607</u>	<u>1,484,607</u>	<u>1,483,844</u>	<u>2,316,968</u>	<u>(0)</u>

SLID (14)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	(3,446)	3,819	5,510	5,510	5,510	2,510
Revenues	164,543	169,098	187,304	192,184	208,300	4,300
Transfers In	38,300	38,200	29,121	16,309	10,000	15,000
Other Sources	-	-	-	-	-	-
Expenditures	194,378	204,407	215,224	208,493	221,300	235,000
Transfers Out	1,200	1,200	1,200	-	-	-
	<u>3,819</u>	<u>5,510</u>	<u>5,510</u>	<u>5,510</u>	<u>2,510</u>	<u>(213,190)</u>
Available	<u>3,819</u>	<u>5,510</u>	<u>5,510</u>	<u>5,510</u>	<u>2,510</u>	<u>(213,190)</u>

PUBLIC TRANSPORTATION (15)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	87,758	109,411	114,181	105,216	79,583	329,507
Revenues	653,290	1,180,156	559,575	574,327	924,160	932,392
Transfers In	79,400	86,185	81,875	84,887	91,174	91,174
Other Sources	-	-	-	-	-	-
Expenditures	636,336	1,185,519	575,786	593,947	674,510	931,412
Transfers Out	74,700	76,052	74,630	90,900	90,900	90,900
	<u>109,411</u>	<u>114,181</u>	<u>105,216</u>	<u>79,583</u>	<u>329,507</u>	<u>330,761</u>
Available	<u>109,411</u>	<u>114,181</u>	<u>105,216</u>	<u>79,583</u>	<u>329,507</u>	<u>330,761</u>

CEMETERY (16)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	98,175	204,178	105,522	91,544	98,860	124,145
Revenues	38,985	40,664	33,334	37,963	40,285	-
Transfers In	78,300	-	-	10,000	-	-
Other Sources	-	-	-	616	-	-
Expenditures	11,281	139,320	47,312	41,262	15,000	124,145
Transfers Out	-	-	-	-	-	-
	<u>204,178</u>	<u>105,522</u>	<u>91,544</u>	<u>98,860</u>	<u>124,145</u>	<u>0</u>
Reserves						
Maintenance Reserve	-	-	-	-	-	-
Available	<u>204,178</u>	<u>105,522</u>	<u>91,544</u>	<u>98,860</u>	<u>124,145</u>	<u>0</u>

WHITE MOUNTAIN PARTNERSHIP (17)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	-	9,391	21,048	27,653	7,083	0
Revenues	31,980	68,905	49,812	74	-	-
Transfers In	-	-	20,000	-	-	20,000
Other Sources	-	-	-	-	-	-
Expenditures	22,589	67,271	64,207	19,644	7,083	20,000
Transfers Out	-	-	-	-	-	-
	<u>9,391</u>	<u>21,048</u>	<u>27,653</u>	<u>7,083</u>	<u>0</u>	<u>0</u>
Available	<u>9,391</u>	<u>21,048</u>	<u>27,653</u>	<u>7,083</u>	<u>0</u>	<u>0</u>

GEOCACHING (18)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	-	-	-	26,454	1,138	1,138
Revenues	-	-	58,450	1,440	14,800	(1,138)
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	32,327	26,778	14,800	-
Transfers Out	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>26,454</u>	<u>1,138</u>	<u>1,138</u>	<u>0</u>
Available	<u>-</u>	<u>-</u>	<u>26,454</u>	<u>1,138</u>	<u>1,138</u>	<u>0</u>

GRANTS FUND (22)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	739,707	(208,645)	3,833,209	3,857,211	52,772	55,333
Revenues	158,872	4,284,441	36,460	19,047	50,352	390,478
Transfers In	970,400	392,499	1,360,129	1,225,427	7,000	323,325
Other Sources	-	-	-	-	-	4,000,000
Expenditures	2,077,624	635,085	1,372,589	5,048,913	54,790	4,619,572
Transfers Out	-	-	-	-	-	149,564
	<u>(208,645)</u>	<u>3,833,209</u>	<u>3,857,211</u>	<u>52,772</u>	<u>55,333</u>	<u>0</u>
Available	<u>(208,645)</u>	<u>3,833,209</u>	<u>3,857,211</u>	<u>52,772</u>	<u>55,333</u>	<u>0</u>

LIBRARY DEVELOPMENT FEES (24)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	-	5,716	8,314	12,117	15,338	6,178
Revenues	9,716	9,798	12,903	17,405	13,662	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Transfers Out	4,000	7,200	9,100	14,184	22,821	-
	5,716	8,314	12,117	15,338	6,178	6,178
Available	5,716	8,314	12,117	15,338	6,178	6,178

OPEN SPACE DEVELOPMENT FEES (25)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	-	-	-	-	-	-
Revenues	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Available	-	-	-	-	-	-

PARK & RECREATION FACILITIES DEVELOPMENT FEES (26)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	18,017	45,055	46,505	1,727	631	186
Revenues	27,038	1,450	945	186	-	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Transfers Out	-	-	45,723	1,282	445	186
	45,055	46,505	1,727	631	186	(0)
Available	45,055	46,505	1,727	631	186	(0)

TRANSPORTATION DEVELOPMENT FEES (27)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	-	34,860	56,953	68,575	93,546	112,016
Revenues	54,860	61,593	72,822	108,772	86,276	40,000
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Transfers Out	20,000	39,500	61,200	83,800	67,800	150,000
	34,860	56,953	68,575	93,546	112,016	2,016
Available	34,860	56,953	68,575	93,546	112,016	2,016

DEBT SERVICE (31)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	875,314	880,520	914,626	1,102,729	1,247,821	748,023
Revenues	27,820	23,416	22,685	24,881	24,394	26,300
Transfers In	1,148,400	1,173,550	1,330,350	1,342,403	996,767	1,049,715
Other Sources	-	-	-	-	-	-
Expenditures	1,171,015	1,162,860	1,164,932	1,222,191	1,520,959	1,204,606
Transfers Out	-	-	-	-	-	-
	880,520	914,626	1,102,729	1,247,821	748,023	619,432
Available	880,520	914,626	1,102,729	1,247,821	748,023	619,432

IMPROVEMENT DISTRICT #5 (35)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	54,576	(139,725)	9,846		(1)	(0)
Revenues	355,214	291,334	1,967	-	-	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	534,515	126,763	11,815	-	-	-
Transfers Out	15,000	15,000	-	-	-	-
	<u>(139,725)</u>	<u>9,846</u>	<u>(1)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
Available	<u>(139,725)</u>	<u>9,846</u>	<u>(1)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>

IMPROVEMENT DISTRICT #6 (36)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	432,628	370,906	263,215	124,185	0	0
Revenues	429,081	382,020	349,945	299,296	231,700	-
Transfers In	-	-	-	64,927	-	-
Other Sources	-	-	-	-	-	-
Expenditures	475,804	474,710	473,974	473,408	231,700	-
Transfers Out	15,000	15,000	15,000	15,000	-	-
	<u>370,906</u>	<u>263,215</u>	<u>124,185</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available	<u>370,906</u>	<u>263,215</u>	<u>124,185</u>	<u>0</u>	<u>0</u>	<u>0</u>

IMPROVEMENT DISTRICT #7 (37)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	96,691	71,252	44,132	17,811	(0)	(0)
Revenues	55,723	55,369	55,320	55,889	52,937	-
Transfers In	-	-	-	6,326	-	-
Other Sources	-	-	-	-	-	-
Expenditures	78,163	79,488	78,641	77,026	52,937	-
Transfers Out	3,000	3,000	3,000	3,000	-	-
	<u>71,252</u>	<u>44,132</u>	<u>17,811</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
Available	<u>71,252</u>	<u>44,132</u>	<u>17,811</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>

AIRPORT (41)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	132,340	(34,510)	5,121	6,561	38,197	7,783
Revenues	4,076,380	1,419,166	1,031,979	1,149,351	1,586,577	-
Transfers In	154,000	21,788	-	60,290	-	-
Other Sources	159	-	191	-	4,900	-
Expenditures	4,397,388	1,401,323	1,030,728	1,178,005	1,621,891	7,783
Transfers Out	-	-	-	-	-	-
	<u>(34,510)</u>	<u>5,121</u>	<u>6,561</u>	<u>38,197</u>	<u>7,783</u>	<u>(0)</u>
Available	<u>(34,510)</u>	<u>5,121</u>	<u>6,561</u>	<u>38,197</u>	<u>7,783</u>	<u>(0)</u>

WASTEWATER (42)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	2,603,548	3,205,104	6,226,073	6,083,646	5,193,255	4,395,074
Revenues	2,228,974	5,362,362	2,428,751	2,536,493	2,686,648	2,903,143
Transfers In	316,900	399,500	135,500	-	126,017	-
Other Sources	41,458	49,275	33,578	(2,536)	13,529	10,000
Expenditures	1,867,975	2,672,368	2,612,457	3,147,247	3,408,175	6,492,817
Transfers Out	117,800	117,800	127,800	277,100	216,200	227,400
	<u>3,205,104</u>	<u>6,226,073</u>	<u>6,083,646</u>	<u>5,193,255</u>	<u>4,395,074</u>	<u>588,000</u>
Reserves						
Operating Reserve	-	-	-	206,315	425,000	485,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>206,315</u>	<u>425,000</u>	<u>485,000</u>
Available	<u>3,205,104</u>	<u>6,226,073</u>	<u>6,083,646</u>	<u>4,986,940</u>	<u>3,970,074</u>	<u>103,000</u>

WATER (43)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	2,043,016	2,078,470	2,286,736	2,518,749	2,907,108	3,410,658
Revenues	3,649,855	3,733,878	3,877,536	3,954,512	4,115,772	4,518,599
Transfers In	-	-	-	-	-	30,000
Other Sources	-	-	-	107,310	-	-
Expenditures	3,435,401	3,343,812	3,456,523	3,477,663	3,396,022	5,681,827
Transfers Out	179,000	181,800	189,000	195,800	216,200	227,430
	<u>2,078,470</u>	<u>2,286,736</u>	<u>2,518,749</u>	<u>2,907,108</u>	<u>3,410,658</u>	<u>2,050,000</u>
Reserves						
Water Plant Replacement	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000
Operating Reserve	-	608,300	651,300	630,100	675,000	750,000
	<u>800,000</u>	<u>1,508,300</u>	<u>1,651,300</u>	<u>1,730,100</u>	<u>1,875,000</u>	<u>2,050,000</u>
Available	<u>1,278,470</u>	<u>778,436</u>	<u>867,449</u>	<u>1,177,008</u>	<u>1,535,658</u>	<u>(0)</u>

WATER DEVELOPMENT IMPACT FEE (44)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	251,494	247,531	229,112	221,607	221,091	221,549
Revenues	666	1,322	1,492	(516)	458	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	4,629	19,740	8,998	-	-	151,549
Transfers Out	-	-	-	-	-	70,000
	<u>247,531</u>	<u>229,112</u>	<u>221,607</u>	<u>221,091</u>	<u>221,549</u>	<u>0</u>
Available	<u>247,531</u>	<u>229,112</u>	<u>221,607</u>	<u>221,091</u>	<u>221,549</u>	<u>0</u>

WASTEWATER DEVELOPMENT IMPACT FEE (45)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	4,434,565	3,852,190	1,973,174	744,081	115,517	0
Revenues	46,939	36,333	15,680	7,385	10,500	-
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	629,314	1,915,349	1,244,772	635,949	126,017	-
Transfers Out	-	-	-	-	-	-
	<u>3,852,190</u>	<u>1,973,174</u>	<u>744,081</u>	<u>115,517</u>	<u>0</u>	<u>0</u>
Available	<u>3,852,190</u>	<u>1,973,174</u>	<u>744,081</u>	<u>115,517</u>	<u>0</u>	<u>0</u>

SANITATION (47)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	187,350	193,736	205,919	212,742	202,171	136,768
Revenues	1,033,432	868,074	889,980	868,639	823,098	1,082,132
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	962,046	790,891	818,157	804,210	813,500	1,022,000
Transfers Out	65,000	65,000	65,000	75,000	75,000	75,000
	<u>193,736</u>	<u>205,919</u>	<u>212,742</u>	<u>202,171</u>	<u>136,768</u>	<u>121,900</u>
Available	<u>193,736</u>	<u>205,919</u>	<u>212,742</u>	<u>202,171</u>	<u>136,768</u>	<u>121,900</u>

AQUATIC (48)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	(11,182)	(10,490)	(0)	1	4,307	(0)
Revenues	123,434	123,590	129,094	133,854	119,828	-
Transfers In	292,600	292,624	290,326	265,000	313,843	-
Other Sources	-	155	-	90	90	-
Expenditures	415,342	405,879	419,419	394,638	438,069	-
Transfers Out	-	-	-	-	-	-
	<u>(10,490)</u>	<u>(0)</u>	<u>1</u>	<u>4,307</u>	<u>(0)</u>	<u>(0)</u>
Available	<u>(10,490)</u>	<u>(0)</u>	<u>1</u>	<u>4,307</u>	<u>(0)</u>	<u>(0)</u>

WASTEWATER CAPACITY FEE (52)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	113,491	(31,798)	(253,427)	(150,880)	143,817	341,325
Revenues	171,611	177,872	238,047	294,696	197,508	150,500
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	399,500	-	-	-	-
Transfers Out	316,900	-	135,500	-	-	-
	<u>(31,798)</u>	<u>(253,427)</u>	<u>(150,880)</u>	<u>143,817</u>	<u>341,325</u>	<u>491,825</u>
Available	<u>(31,798)</u>	<u>(253,427)</u>	<u>(150,880)</u>	<u>143,817</u>	<u>341,325</u>	<u>491,825</u>

WATER CAPACITY FEE (53)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	76,577	187,010	275,654	403,081	554,353	702,711
Revenues	110,433	88,644	127,427	174,918	163,358	35,500
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	-	-	-	23,646	15,000	-
Transfers Out	-	-	-	-	-	-
	<u>187,010</u>	<u>275,654</u>	<u>403,081</u>	<u>554,353</u>	<u>702,711</u>	<u>738,211</u>
Available	<u>187,010</u>	<u>275,654</u>	<u>403,081</u>	<u>554,353</u>	<u>702,711</u>	<u>738,211</u>

SELF-INSURED MEDICAL (62)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	444,235	230,026	520,219	976,103	1,325,039	1,451,830
Revenues	2,014,364	1,528,672	1,583,654	1,643,201	1,442,990	2,095,467
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	2,228,574	1,238,478	1,127,770	1,294,265	1,316,200	1,846,700
Transfers Out	-	-	-	-	-	-
	<u>230,026</u>	<u>520,219</u>	<u>976,103</u>	<u>1,325,039</u>	<u>1,451,830</u>	<u>1,700,597</u>
Available	<u>230,026</u>	<u>520,219</u>	<u>976,103</u>	<u>1,325,039</u>	<u>1,451,830</u>	<u>1,700,597</u>

SHOWLOW BLUFF - SPECIAL ASSESSMENT (75)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	210,305	237,607	242,486	253,293	243,290	269,662
Revenues	193,304	164,482	175,461	154,641	203,872	138,885
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	166,002	159,603	164,662	164,642	177,500	173,680
Transfers Out	-	-	-	-	-	4,000
	<u>237,607</u>	<u>242,486</u>	<u>253,293</u>	<u>243,290</u>	<u>269,662</u>	<u>230,867</u>
Available	<u>237,607</u>	<u>242,486</u>	<u>253,293</u>	<u>243,290</u>	<u>269,662</u>	<u>230,867</u>

SHOW LOW BLUFF - GENERAL OBLIGATION (76)

	FY2014	FY2015	FY2016	FY2017	FY2018 Est.	FY2019
Beginning Balance	644,730	666,425	632,170	580,366	572,961	575,545
Revenues	126,349	73,529	56,935	100,444	105,384	96,921
Transfers In	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Expenditures	97,653	100,783	104,739	103,850	98,800	672,465
Transfers Out	7,000	7,000	4,000	4,000	4,000	-
	<u>666,425</u>	<u>632,170</u>	<u>580,366</u>	<u>572,961</u>	<u>575,545</u>	<u>0</u>
Available	<u>666,425</u>	<u>632,170</u>	<u>580,366</u>	<u>572,961</u>	<u>575,545</u>	<u>0</u>

Glossary

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

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

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

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